

SUPERVISING ACCOUNTANT

DEFINITION

Supervises one or more small accounting units or assists in supervising a section, and performs difficult accounting work.

TYPICAL DUTIES

- Supervises accounting and/or accounting clerical employees in the maintenance of financial records, preparation of statements and reports, application of accounting controls, payroll accounting and adjustments, and related technical or clerical accounting or payroll duties.
- Performs difficult and responsible accounting duties, such as reviewing encumbrances and adjusting expenditures, controlling prenumbered receipt and disbursement stationery, reconciling bank statements or unit records with other records, preparing or reviewing important financial statements or claims, and calculating and recommending cost-distribution ratios.
- Answers questions and advises operating-department personnel on the status of accounts, adjustments needed, current or potential overdrafts, classification of expenditures, payroll problems, and other matters.
- Analyzes accounting, statistical, and payroll data; identifies and determines causes of discrepancies; and recommends corrective and preventive measures.
- Maintains continuous review of accounting records and calls problems to the attention of supervisors or operating-department personnel.
- Prepares and reviews Board reports, financial statements, and miscellaneous statements as required.
- May assist in planning, organizing, and supervising the activities of a section and act for the section head during absences and as assigned.
- May prepare instructions for an annual warehouse inventory and supervise inventory procedures.
- May prepare special reports or correspondence for statistical studies, budget planning, and payroll inquiries.
- Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Supervising Accountant performs difficult accounting duties; supervises one or more small units engaged in accounting, payroll, and related duties; and may assist in planning, coordinating, and supervising the activities of an accounting or payroll section.

A Principal Accountant performs a combination of professional accounting and administrative work as an assistant to the head of a major section or as the responsible supervisor of a section with less technical accounting functions

An Intermediate Accountant applies knowledge of the District accounting system and procedures in the maintenance of records and processing of accounting transactions in a specialized function or unit. Work is performed with greater independence of judgment and action than that required of an Accountant and has less scope and variety of accounting responsibility than that of a Supervising Accountant.

SUPERVISION

General supervision is received from a Head Accountant, Payroll Operations Manager, or Principal Accountant. General supervision is exercised over a group of employees, usually in accounting-clerical or payroll-clerical classes.

CLASS QUALIFICATIONS

Knowledge of:

- Accounting theory, practice, and procedures, with emphasis on governmental accounting
- Budgeting and accounting systems of the District
- Organization and functions of the administrative divisions and major branches of the District
- Basic capabilities of computers and accounting and budgeting software systems
- Office methods, organization, and procedures
- Principles of supervision

Ability to:

- Analyze and interpret financial and statistical data
- Understand and interpret regulations and policies
- Prepare clear, concise instructions, reports, and accounting statements
- Make accurate calculations and review calculations made by others
- Express difficult concepts orally and in writing
- Deal tactfully with District personnel and the public
- Supervise effectively

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a bachelor's degree, including or supplemented by the completion of courses that provide at least 15 semester units or equivalent units in accounting. Additional qualifying experience may substitute for two years of the required education on a year-for-year basis, provided that the required 15 semester units or equivalent units in accounting is met.

Experience:

Two years of professional-level accounting or field-auditing experience. Supervisory experience, experience in governmental accounting, and experience with automated accounting systems are preferable.

This class description is not a complete statement of essential functions, responsibilities, or requirements. Requirements are representative of the minimum level of knowledge, skill, and abilities. Management retains the discretion to add or change typical duties of a position at any time.

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JPK