



## Accounting Supervisor

Class Code:  
411, 412

### DEFINITION

Under general direction from the Accounting and Treasury Manager, provides leadership, plans, directs, and supervises professional and support staff performing accounting related functions; coordinates the investment and cash handling functions and reconciliations with accuracy and proficiency; performs the most difficult and complex professional accounting activities; knows current GASB guidelines and ensures compliance; ensures that accounting records are accurate and reconciled, oversees the preparation of, and/or prepares a variety of complex accounting, analytical, statistical, and narrative reports for presentation to management and other end users; ensures that strong financial and internal controls are in place; provides financial and accounting data to external auditors as appropriate; consults with District staff and management on issues related to functional areas of responsibility; and performs related work as required.

### DISTINGUISHING CHARACTERISTICS

**Accounting Supervisor** is a first level supervisory classification. Under general direction, within a framework of established policies and procedures, the incumbent performs highly complex professional accounting and supervisory work requiring advanced knowledge of accounting fundamentals and substantial professional experience. Assignments are given in general terms and subject to periodic review usually upon completion. There is significant latitude for discretion and independent judgment in the selection of work methods to achieve established goals.

This classification is distinguished from the Accounting and Treasury Manager which is a mid-management classification responsible for the planning, direction, and management of all staff and operations relative to the District's finance and accounting functions.

### TYPICAL DUTIES

#### **TYPICAL EXAMPLES OF DUTIES MAY INCLUDE BUT ARE NOT LIMITED TO THE FOLLOWING:**

- Supervises and performs general accounting functions according to GASB rules including preparation of periodic journal entries to record transactions in the general ledger; gathers data and performs account reconciliations; receives and enters data from investment and customer service activities.
- Participates in selection interviews and hiring of new staff; prioritizes, assigns, and reviews work, approves time off, and prepares employee performance evaluations; interprets District policies and procedures to employees and administers day-to-day aspects of labor agreements with employee organizations.
- Oversees and performs a variety of financial analyses and reporting, such as the annual State Controller's report and reports of sales tax and diesel fuel; provides information to external auditors as appropriate; performs ad hoc financial analyses to support management decisions.

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- Coordinates and works closely with the external financial auditors annually; prepares financial notes and schedules used in the preparation of the Comprehensive Annual Financial Report (Annual Report); develops an accurate Annual Report in accordance with GASB.
- Coordinates and performs the annual physical inventory; coordinates scheduling and resources and provides a comprehensive summary to management on any inventory discrepancies.
- Monitors, reviews, and implements procedures for improvements to internal controls and efficiencies with special attention to cash handling in Customer Service, payroll, and accounts payable.
- Evaluates operations and activities of assigned responsibilities; recommends improvements and modifications to business processes and operating procedures for stronger internal controls, and improved efficiency and accuracy; prepares various reports on operations and activities.
- Keeps up to date on GASB regulations, tax laws, government regulations, accounting best practices and any other pertinent education that enables excellence in accounting and financial practices.
- Using information from a financial software system; develops and maintains various accounting worksheets and schedules using spreadsheet programs; reconciles accounting and financial data utilized and duplicated in different but interfaced software systems.
- Keeps up to date on customer service, customer accounting, budgeting, investing, and other department activities that may impact business processes and suggests improvements as needed.
- Performs periodic payroll audits and reconciliations to ensure that payroll accounting activities are accurate and are in compliance with established policies and procedures.
- Reviews and checks various accounting transactions prepared by others for accuracy including those involving miscellaneous receivables and vouchers payable, inventory, payroll, postings to the general ledger, and a variety of job costing data.
- Works on a variety of special projects, as assigned, including those that deal with automating or enhancing the computerized processing and recording of financial information.
- Ensures that all government regulation, legislative guidance, tax laws in regards to payroll and benefits, accounts payable, revenues, and any other applicable areas, are complied with and all deadlines are met.
- Performs other related work as required.

## **REQUIREMENTS**

*Any combination of education and experience that would likely provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the knowledge, skills, and abilities would be the equivalent of:*

### **Education and Experience:**

Possession of a Baccalaureate degree from an accredited college or university with a major in accounting, finance, business administration, or a related field; and four (4) years of journey-level experience in professional accounting work, including one (1) year of lead experience OR completion of the District's Leadership Skills Training Program. Supervisory experience desired.

If not previously completed, completion of the District's Leadership Skills Training Program is required upon hire.

### **Knowledge, Skills, and Abilities:**

Knowledge of: generally accepted accounting principles and practices; governmental and utility accounting requirements (GASB); modern principles and practices of effective employee supervision and personnel management; principles and practices of financial analysis and auditing; cost estimating methods and principles; cash management techniques; principles and practices of payroll administration; pertinent laws governing wage and hour calculations, tax deductions, and related issues; electronic data processing principles relative to general, cost, payroll, accounts payable, and managerial accounting; modern office practices and procedures including financial record keeping principles and procedures; safe work practices and the ability to identify workplace hazards and/or unsafe conditions and take appropriate corrective action; modern office practices, methods, and computer equipment and applications related to the work, including word processing, database, and spreadsheet software.

Skill and Ability to: provide leadership, plan, assign, supervise, and review the work of subordinate staff; critically think and design and implement change initiatives; resolve day to day employee relations matters; develop and revise office procedures; work independently and exercise sound judgment; compile, analyze, and interpret data; interpret and explain computer-based financial and accounting reports; understand and apply relevant laws and regulations; make arithmetical calculations with speed and accuracy; proficiently utilize spreadsheet programs and financial management software applications; maintain detailed and accurate records; prepare clear and concise written reports; advise division manager on financial and accounting matters having District-wide impact; perform essential duties of the job without causing harm to self or others; operate modern office equipment including computer equipment and specialized software applications programs; communicate clearly and concisely, both orally and in writing; establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

### **Additional Requirements:**

- Must possess a valid driver's license and have a satisfactory driving record.

### **Working Conditions/Physical Requirements:**

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The essential functions of this classification are performed in a controlled-temperature office and requires the ability to: sit for extended periods of time in front of a computer screen; use finger dexterity and hand strength to perform simple grasping and fine manipulation; use a telephone and operate a computer and other office equipment on a daily basis; speak and hear in person and on the phone; see sufficiently to perform assignments; and intermittently twist to reach equipment or supplies surrounding desk; and frequently lift or carry boxes of files and records weighing up to 20 pounds and occasionally up to 55 pounds.

Revised: 04/14, 02/21

Approved: \_\_\_\_\_  
Human Resources/Risk Manager