

THE CITY OF LOS ANGELES



CIVIL SERVICE COMMISSION

CLASS SPECIFICATION

8/22/02

SENIOR ACCOUNTANT, 1523

Summary of Duties: Supervises accounting work such as the analysis, preparation, maintenance, or evaluation of financial records and reports in accordance with Generally Accepted Accounting Principles (GAAP); personally performs the more complex and difficult accounting analyses and reports; or directs or assists in directing the accounting and auditing work of a large City department or major unit of the central accounting and auditing office of the City; applies sound supervisory principles and techniques in building and maintaining an effective work force; fulfills affirmative action responsibilities; and does related work.

Distinguishing Features: A Senior Accountant may be responsible for all accounting work in a small City department, for a specialized phase of accounting in a large accounting organization, or for the internal auditing of a variety of accounting records. An employee of this class has considerable responsibility for making independent decisions that involve interpretation of municipal accounting principles and procedures. The employee's work is ordinarily reviewed only on completion. Senior Accountants perform more difficult and responsible accounting or internal and/or external auditing work than Accountants, and may supervise the latter.

Incumbents are responsible for insuring that work complies with the pronouncements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

Example of Duties:

- Performs the more technical and complex accounting work or acts as a working supervisor in the creation and maintenance of proprietary accounting records or records of revenue, appropriations, expenditures, payrolls, investments, and billings for various purposes;
- Accumulates and analyzes cost data and prepares cost accounting reports;
- Performs project accounting, including distribution of costs to complex multiple sources of funding;
- Assists in the review and preparation of budget estimates;
- Supervises the maintenance of budgetary and accounting records;
- May act as chief accounting employee;
- Prepares monthly statements of income and expense, balance sheets, and statements showing fund activities;
- Assists in preparing schedules for annual reports;
- Implements new or revised accounting procedures;
- Develops and refines internal control accounting procedures and records;
- Computes and establishes reserves for depreciation and other purposes;
- Analyzes work orders to determine amount to be capitalized;

- Supervises and coordinates the processing of financial transactions involving debt/capital issues;
- Conducts internal and/or external audits of accounting records to verify the correctness and completeness of revenue collection or legitimacy and accuracy of fund disbursement of various City departments;
- Supervises and performs the reconciliation of bank statements and statements of fund activities with control accounts;
- Interprets accounting data for administrative purposes;
- Prepares accrual and adjusting journal entries for the City's Comprehensive Annual Financial Report;
- Assembles data and prepares reports relating to investments, benefit payments, and retirement annuities;
- Conducts investment studies, computes bond values, and participates in the purchase and sale of securities;
- Supervises the preparation of pension rolls;
- Recommends new or revised accounting and pension roll procedures;
- Communicate equal employment/affirmative action information to employees;
- Apply job-related criteria in selecting, orienting, assigning, training, counseling, evaluating and disciplining subordinates;
- Assist employees in preparing for promotion as described in the City's Affirmative Action Program;
- May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications

Knowledge of:

- Theory and practice of governmental and commercial accounting in accordance with Generally Accepted Accounting Principals (GAAP);
- Requirements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB);
- Internal Control Certification Program (ICCP) and Single Audit requirement;
- Cost accounting methods and procedures;
- Auditing principles and practices in accordance with Generally Accepted Auditing Standards (GAAS);
- Laws and ordinances relating to the financial administration of City government;
- Accounting, payroll, and the procurement systems and financial structure of the City;
- Fair Labor Standards Act requirements that apply to City payroll preparation;
- Supervisory responsibility for equal employment opportunity and affirmative action as set forth in the City's Affirmative Action Program;
- Memorandums of understanding as they apply to subordinate personnel and as necessary for supervision of payroll preparation;
- Principles and practices of public finance administration;
- Office practices and procedures;
- Rules, regulations, laws, and ordinances relating to City business taxes and permits;

- Computer and software applications as they apply to accounting operations;
- Supervisory principles and practices, including planning, delegating and controlling the work of subordinates;
- Techniques of training, instructing and evaluation of subordinate work performance;
- Techniques for counseling, disciplining, and motivating subordinate personnel;
- Effective safety principles and practices;
- Procedures for grievance handling;
- City personnel rules, policies and procedures;

Ability to:

- Prepare or analyze and verify routine financial documents, statements, and reports;
- Operate calculating machines and make rapid, accurate computations;
- Deal with others with tact and good judgment;
- Plan and conduct internal and external audits of accounting records;
- Prepare complex financial statements and reports;
- Plan and supervise the work of professional and clerical accounting personnel;
- Establish and maintain a work environment to enhance both employee morale and productivity.

Requirements: Two years of professional accounting or auditing experience with the City of Los Angeles in a class at least at the level of Accountant.

License: A valid California drivers' license may be required.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to reasonably accommodate the limitations.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all of the duties, responsibilities, and required qualifications of any position shall be.