

**COMPETENCY MODEL FOR
PRINCIPAL ACCOUNTANT
CLASS CODE 1525**

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of **PRINCIPAL ACCOUNTANT**. (Numbers refers to the order of competencies in the Competency Bank.)

- 4. Analytical Ability
- 6. Attention to Detail
- 20. Job Knowledge
- 21. Technology Application
- 28. Supervision
- 33. Interpersonal Skills
- 47. Written Communication
- 48. Shares Knowledge and Information

On the following pages are descriptions of each competency, including a definition, the level of the competency required for the class (*italicized*, **bolded**, and underlined), examples of behavioral indicators, and satisfactory and superior performance levels.

4. ANALYTICAL ABILITY – Identifies, obtains, and evaluates relevant information to establish relationships or patterns, cite causes, and reach logical conclusions.

Level of Competency Required by Job:

- Level 1: Recognize similarities/differences in current situation to those previously encountered and is guided accordingly. Apply existing policies correctly. Ask pertinent questions or otherwise seek additional information to formulate appropriate response.
- Level 2: Consider multiple, varied factors when evaluating a situation or issue. Seek additional information to provide further insight. Reach conclusions that logically follow from the information obtained.
- Level 3: **Consider a multitude of diverse factors, their interrelationships, the perspectives of others, alternative courses of action and their likely ramifications when evaluating information to reach a conclusion.**

Examples of Behavioral Indicators:

- Obtains the necessary amount of relevant information.
- Recognizes the impact of each type of information on conclusions.
- Evaluates the quality/source of information when considering it.
- States the shortcomings of the information and, therefore, the analysis.

Performance Levels:

Satisfactory

Recognizes available relevant information, seeks additional information to consider, and reaches a conclusion. Provides sound, convincing justification for conclusions, citing relevant data and facts.

Superior

Uses a great deal of existing and obtained information and data to develop and evaluate alternatives and arrive at a final conclusion. Provides compelling arguments in support of conclusions

6. ATTENTION TO DETAIL – Extremely careful in addressing all aspects of each work assignment in order to produce “completed staff work” and/or avoid any negative outcomes.

Level of Competency Required by Job:

- Level 1: Ensure all aspects of work assignment are completed as directed.
- Level 2: Verify that each aspect of work assignment is properly completed; make logical inference regarding additional activities that may need to be performed to produce “completed staff work.”
- Level 3: **Include evaluation of final work/work product in its accomplishment; make adjustments as possible to improve.**

Examples of Behavioral Indicators:

- Carefully checks all aspects of work for completion and accuracy before submitting.
- Identifies errors (for example, typo’s, computations, measurements, application of laws/rules/policies) and corrects them prior to submitting.
- Cross-checks work against available resources.
- Sets up a means of checks and balances to ensure work accuracy.
- Considers changes in final work product to ensure usability by recipient.
- Completes all revisions upon request.

Performance Levels:

Satisfactory

Ensures that each task accomplished represents “completed staff work.”
No remaining details/ inconsistencies for others to address.

Superior

All aspects of each task completed are verified to be correct. Identifies any foreseeable consequences of work that may need to be addressed and does so.

20. JOB KNOWLEDGE – Knows information required to perform a specific job. Includes both widely available courses of study (for example, chemistry, human resources management, graphic arts) and City-specific information (parking regulation and ticketing practices; purchasing procedures; provisions of the City Charter).

Level of Competency Required by Job:

- Level 1: Knowledge is concrete, factual, and/or procedural and may be defined by the organization. Situations in which it is applied are quite consistent.
- Level 2: Knowledge is substantive and may be defined by an external trade, field, or profession. Situations in which it is applied vary and, as such, require breadth and depth of understanding.
- Level 3: **Knowledge is abstract, conceptual, and/or complex and may be supported by a well-defined academic discipline or authoritative sources (e.g., laws, ordinances, government guidelines/regulations/ codes). Situations in which it is applied may vary greatly or be novel.**

Examples of Behavioral Indicators:

- Performs work correctly/avoids technical (job content related) errors.
- Answers technical questions about work accurately.
- Asks few technical questions about the performance of routine work activities.
- Offers advice (“coaching”) to new employees regarding their work.
- Develops training programs for other employees.
- Sought out as a source of information by others.

Performance Levels:

Satisfactory

Sufficient job knowledge to perform work correctly independently. Answers technical questions about work correctly.

Superior

Expertise in technical job information sufficient to serve as a resource to others. May develop training manuals/ programs and/or give internal and/or external presentations related to work.

Job Knowledge Areas

1. Knowledge of the principles and practices of governmental and commercial accounting in accordance with Generally Accepted Accounting Principles (GAAP), such as basis of accounting (cash, modified accrual, and full accrual) and entry conversion among these bases sufficient to present financial statements and financial reporting analyses to management and/or stakeholders.
2. Knowledge of Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) requirements, such as GASB 34 (Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments), GASB 68 (Accounting and Financial Reporting for Pensions), FASB 5 (Accounting for Contingencies), and GASB 87 (Accounting and Financial Reporting for Leases) sufficient to prepare transaction entries and generate financial statements in compliance with accounting standards.
3. Knowledge of the requirements of the Single Audit, such as Uniform Guidance, Federal grant compliance requirements, and related United States Office of Management and Budget (OMB) circulars sufficient to gather and prepare documentation for auditors in compliance with the audit process.
4. Knowledge of internal control processes and procedures, such as Fiscal Oversight and Controls Utilization Survey (FOCUS), cash control from receiving to deposit, and the procurement process, which includes initiation, bidding, authorization, invoicing, and payment, sufficient to ensure the compliance, prevent fraud by verifying proper authorization, and report to management of internal control of City assets and determine the effectiveness of these processes and procedures.
5. Knowledge of cost accounting methods and procedures, such as City-wide cost allocation plan, cost categorization, and reconciliation of cost data with expenditure totals sufficient to perform analyses and present documentation to management, including reversion worksheets and financial cost analyses.
6. Knowledge of auditing requirements in accordance with Generally Accepted Government Auditing Standards (GAGAS), such as process walkthrough, substantive auditing tests, transaction and process re-performance, auditor findings, and subsequent corrective action sufficient to assist in the audit process and respond to audit findings.
7. Knowledge of the policies and procedures related to the financial administration of City government, such as the rules, regulations, laws, and ordinances found in the City Charter, City Administrative Code, and Municipal Code, including City Charter Section 340 (transfer between funds), City Administrative Code 5.40 (transfer of surplus to reserve funds), and Municipal Code Section 21.00 (definitions regarding business taxes) sufficient to serve as a resource for staff to comply with fiscal requirements by citing and interpreting the appropriate policies and procedures.

8. Knowledge of the principles and practices of public finance administration, such as general accounting, treasury accounting, debt management, risk management, financial analysis, budgeting, and/or financial reporting sufficient to process accounting transactions and meet fiscal requirements of the City, fiscal agent, and funding sources.

21. TECHNOLOGY APPLICATION – Correctly applies technology as required on the job; conceptualizes improvements in work through introducing and/or enhancing use of technology.

Level of Competency Required by Job:

- Level 1: Expert in the use of technology required for own job. May identify additional applications for currently used technology to enhance own work and/or work of others.
- Level 2: **Identify additional technology to be applied to improve own work and/or work of others and/or enhanced use of current technology to improve the operations of an entire function or department.**
- Level 3: Identify new technology application to improve/enhance work of an entire function, department, or organization.

Examples of Behavioral Indicators:

- Demonstrates mastery of technical applications required for current work.
- Suggests additional applications of existing technology that improve productivity.
- Identifies new technology that can be applied to improve existing operations.
- Provides convincing justification for investment in new technology versus anticipated benefits.
- Presents compelling arguments to justify purchase of existing software (with or without modification) versus in-house development.

Performance Levels:

Satisfactory

Knows and correctly applies current technology as required on the job. Extends use of current technology to improve efficiency of accomplishing additional tasks.

Superior

Recognizes opportunities to apply technology to improve work processes in a function, department, or the entire organization. Identifies and justifies specific technology for specific uses.

Technology Application Area

1. Knowledge of computer systems, software, and applications used for accounting, budgeting, cost accounting, payroll operations, and financial reporting, such as Financial Management System (FMS), Oracle E-Business Suite (EBS), Systems, Applications, and Products (SAP), InfoAdvantage, PaySR, Workday, and other internal department fiscal systems sufficient to operate accounting systems, record and analyze transactions, provide reports to stakeholders, oversee staff performing such work, and provide feedback, suggestions, and/or guidance on the efficient usage and functionality of these systems.

28. SUPERVISION – Ability to assume direct responsibility for all aspects of the performance of a work group, which requires knowledge and/or ability in the areas of:

- Planning and goal setting
- Creating a safe and positive work environment
- Establishing standards and training employees
- Motivating employees and teambuilding
- Performance Management (assigning, monitoring, facilitating, reviewing and evaluating work, and providing feedback)
- Supporting and developing employees through delegation and participation
- Taking disciplinary action including progressive discipline
- Provisions of employees' MOU's and handling grievances
- Legal requirements including EEO, ADA, FLSA, FMLA, and Workers' Compensation provisions
- Civil Service Commission Rules and Policies related to the management of employees
- Administrative Code provisions related to the management of employees
- Budget processes sufficient to request and justify expenditures in a correct and timely manner

Level of Competency Required by Job:

- Level 1: Supervises small workgroup of employees performing the same or highly related work.
- Level 2: Supervises a larger workgroup of employees performing various types of work.
- Level 3: **Supervises employees including provision of coaching and advice to subordinate supervisors.**

Examples of Behavioral Indicators:

- Plans, assigns, and monitors work progress.
- Trains employees to do work.
- Evaluates work and gives positive and negative feedback.
- Displays knowledge of legal requirements including applicable Federal and State laws, Administrative Code provisions, Civil Service Commission Rules and Policies, and MOU provisions.

Performance Levels:

Satisfactory

Proficiency in supervision sufficient to supervise a workgroup in terms of task orientation, interpersonal concerns, and personnel administration.

Superior

Proficiency in supervision sufficient to serve as a resource to others and/or represent department position in a public forum.

33. INTERPERSONAL SKILLS – Interacts effectively and courteously with others.

Level of Competency Required by Job:

- Level 1: Interact with members of the workgroup, supervision, and/or the public in a cordial, service-oriented manner.
- Level 2: **Interact across department lines and with appointed City officials, and/or members of the public, at times under adversarial circumstances, in a cordial, respectful manner.**
- Level 3: Interact with appointed and elected City officials, department heads, representatives of external organizations, and/or the media in a cordial, effective manner.

Examples of Behavioral Indicators:

- Works well with others toward mutual objectives.
- Does not arouse hostility in others.
- “Disagrees without being disagreeable.”
- Elicits acceptance/cooperation from others.
- Affords all individuals respect, regardless of their role or status.
- Effectively addresses concerns of politicians or others who may have their “own agenda.”

Performance Levels:

Satisfactory

Behaves in a courteous, respectful, cooperative manner toward co-workers, other City employees, and members of the public.

Superior

Facilitates positive interpersonal relations within/among workgroups and toward members of the public. Adept at finding similarities and grounds for cooperation/mutual benefit.

47. WRITTEN COMMUNICATION – Communicates effectively in writing.

Level of Competency Required by Job:

- Level 1: Write notes/e-mails. Completes forms with some open-ended responses (sentences).
- Level 2: Write letters, articles/reports, and/or detailed descriptions of activities/occurrences.
- Level 3: **Write lengthy reports, instruction manuals, in-depth analyses/reviews of complex issues and/or articles for publication. Reviews the written work of others.**

Examples of Behavioral Indicators:

- Writing includes the necessary information to convey the intended message.
- Sufficiently few errors in spelling, punctuation, grammar to not interfere with the intended message or distract the reader.
- Little editing or re-writing needed to produce a final product.
- Composes materials efficiently.
- Information is presented in a well organized manner.
- Tone and degree of formality are appropriate to the purpose and audience.

Performance Levels:

Satisfactory

Writes material that clearly communicates the necessary information; needs little editing.

Superior

Precisely uses words and organizes information in a way that enhances presentation of the message. Virtually no editing needed.

48. SHARES KNOWLEDGE AND INFORMATION – Conveys all information relevant to each involved party in a thorough and timely manner.

Level of Competency Required by Job:

- Level 1: Provide job-related information as it becomes available to others who are likely to need it or to whom it might be helpful.
- Level 2: Keep all involved parties informed of work/project progress and other new information. Tailors content, level of detail, and timing of information provided to the perspective of each recipient
- Level 3: **Recognize different needs for different information and provide all affected parties with a description of the “big picture” as well as the breadth and detail of information relevant to their perspective.**

Examples of Behavioral Indicators:

- Provides thorough explanations with all relevant details.
- Uses multiple means of communicating (e.g., e-mail, telephone, meetings).
- Provides status reports of work/project progress to all involved parties.
- Informs others of changes at the earliest feasible time.
- Uses multiple addressees and “copies” others so all parties see exactly the same information and know who already has been informed.
- Draws from job knowledge and work experience to provide thorough descriptions and explanations.

Performance Levels:

Satisfactory

Readily communicates new, job-related information to all employees to whom it is relevant. Provides a level of detail and explanation appropriate to the recipient.

Superior

Ensures that all involved parties are provided the maximum amount of information feasible in as timely a manner as possible to facilitate work/project status. Shares job knowledge and experience to serve as a mentor or coach to others.