

**COMPETENCY MODEL FOR
PRINCIPAL UTILITY ACCOUNTANT
CLASS CODE 1589 (2024)**

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

- 4. Analytical Ability
- 7. Self-Management
- 20. Job Knowledge
- 28. Supervision
- 31. Results Orientation
- 32. Responsiveness and Follow-Up
- 47. Written Communication
- 51. Program Responsibility
- 59. Strategic Planning

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 level.

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.

7. SELF MANAGEMENT – Organizes and plans for task accomplishment; manages time and works diligently to complete assigned work/fulfill responsibilities.

Level of Competency Required by Job:

- Level 1: Order tasks for efficient performance; maintain awareness of time allotted and deadlines in order to ensure they are met.
- Level 2: Plan and perform work in a way that maximizes efficient performance; establish and adjust priorities to ensure timely completion of most critical assignments.
- Level 3: Allot time to responsibilities proportional to their prominence, priority, and impact.**

Examples of Behavioral Indicators:

- Performs only work activities during work hours.
- Alters means of performing work when original approach proves to waste time.
- Keeps a “to do” list (with indication of priority and deadlines, if necessary).
- Requests assistance as necessary when it becomes clear that work will not be completed on time.
- Demonstrates a record of progress with respect to all assignments/ responsibilities.
- Uses optimal means of communication for efficiency and effectiveness.

Performance Levels:

Satisfactory

Conducts self while at work in a manner that ensures work will be completed as scheduled, or provides explanation or secures assistance or adjustment of schedule if it will not be.

Superior

Seeks efficiencies in doing work to maximize productivity. Plans work carefully and follows the plan or makes adjustments if it is disrupted. Maintains personal responsibility for all work accomplishment.

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 general budgetary principles, including the purpose and function of budgets, sufficient to apply them in setting-up budget procedures, analyzing and making suggestions or recommendations on budget information.
2. Knowledge of the Department of Water and Power (DWP) budget procedures, such as identifying and providing justification for large variances, sufficient to provide the ability to set-up procedures, analyze, and provide input on budget information and computerized systems.
3. Knowledge of the City Charter sections related to DWP budgets, bonds, and expenditures sufficient to ensure the department's compliance with applicable provisions.
4. Knowledge of Generally Accepted Auditing Standards (GAAS) as they relate to examining and verifying accounting records sufficient to apply them to performing audits, such as joint projects, and internal audits.
5. Knowledge of governmental tax regulations, such as the Internal Revenue Code and the Sales Tax Law as related to sales, use, and property, sufficient to ensure compliance.
6. Knowledge of governmental accounting standards and other guidelines, such as Federal Energy Regulatory Commission (FERC) and Public Utilities Commission (PUC) sufficient to ensure DWP accounting entries and records are kept consistent with generally accepted accounting principles.
7. Knowledge of DWP financial reporting based on information which may include status of current and future construction projects, future borrowing plans, projected rate increases, and historical data sufficient to make timely decisions and/or recommendations which could affect the financial statements.
8. Knowledge of financial systems, such as Workday and HP Budget, sufficient to manage accounting and financial system projects and system upgrades.
9. Knowledge of financial principles and terms relating to debt, investments, risk control, credit, budget and financial forecasting sufficient to meet the Power and Water systems' capital program funding needs while minimizing financial costs and prudently managing LADWP's special trust funds.
10. Knowledge of operating guidelines, such as work methods, organizational structure, administrative procedures, accounting procedures and systems, at the

level sufficient to implement, change, revise or recommend improvements to existing operations.

11. Knowledge of interpreting complex written documents, of a legal nature, such as project participation agreements, contracts, and state and federal laws and regulations sufficient to properly apply them to accounting activities and/or take appropriate actions.
12. Knowledge of writing reports, on matters such as audit results, and accounting and financing decisions sufficient to present findings, recommendations, or solutions to accounting or financial issues in a clear and comprehensive manner.
13. Knowledge of writing and implementing accounting or financial policies based on industry best practice, the City Charter, State and federal laws, or other authoritative sources sufficient to implement new financial guidelines.
14. Knowledge of the implementation, monitoring, and report of financial rates and operations metrics, such as board adopted financial metrics, sufficient for accurate reporting
15. Knowledge of financial information sufficient to present to internal and external entities such as rate payer advocate, board of commissioners, council, and other executive management.
16. Knowledge of Department of Water and Power (DWP) policies related to cost expenditures, revenue accounting, financial reporting, financial statement disclosures, and source systems sufficient to prepare, present, and support the financial statements.
17. Knowledge of the City of Los Angeles' ethics ordinance and code of ethics sufficient to uphold public trust by maintaining high ethical standards, transparency, and integrity.

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.

31. RESULTS ORIENTATION – Maintains a focus on objectives to be achieved and acts accordingly to ensure their accomplishment.

Level of Competency Required by Job:

- Level 1: Remain focused on the task at hand and its purpose. May alter activities if the same result will be achieved. Does not become distracted by extraneous information, events, or details.
- Level 2: Remain focused on the objectives to be achieved and take all reasonable actions necessary to achieve them. If initial activities to achieve objectives are unsuccessful, tries other approaches.
- Level 3: Remain focused on outcome and not process, when possible, in the monitoring and evaluation of staff work. Encourage staff to maintain focus on the objectives of their work and not to be overly affected by nuisances or frustration.**

Examples of Behavioral Indicators:

- Clearly understands the purpose/objectives of work assignments.
- Recognizes that there are typically many ways to achieve the same objective.
- Makes multiple attempts to achieve objectives when necessary.
- Does not become distracted by unimportant or irrelevant issues.
- Ignores distracters in order to maintain pursuit of the desired outcome.

Performance Levels:

Satisfactory

Maintains a focus on desired outcomes and makes every reasonable attempt to achieve them. Always recognizes the purpose or objective of work activities.

Superior

Maintains a clear focus on desired results, and is persistent in attempts to achieve them. Insistent that all work activities lead to goal accomplishment; expresses dissatisfaction with activities that have no apparent impact.

32. RESPONSIVENESS AND FOLLOW-UP – Executes actions as requested or to which a commitment has been made; continues involvement as needed.

Level of Competency Required by Job:

- Level 1: Willingly accept job assignments and, upon completion, asks whether any other actions are necessary.
- Level 2: Ensure that all job responsibilities are fulfilled within their designated timeframes. Willingly accept, and may volunteer for, additional assignments, but does not overextend. Anticipate and accommodate the need for continued involvement.
- Level 3: Ensure that staff and other resources are available (or can be made available) to reasonably allow for completion of work before making a commitment. If not, make adjustments to ensure completion of work or re-establish priorities and communicate to all involved parties. Recognize the probable need for continuation of some staff involvement beyond the designated timeframe to ensure success.**

Examples of Behavioral Indicators:

- Willingly accepts assignments and completes assigned work.
- Monitors “completed” work to determine whether additional issues to be addressed have arisen.
- Volunteers for assignments when able to assure their timely completion.
- Carefully considers available staff and resources, and competing priorities, before making commitments to complete additional work.

Performance Levels:

Satisfactory

Completes assigned work. Realistically appraises the likelihood of completing additional work before accepting or volunteering for it. Recognizes the usual need for follow-up once assignments are submitted.

Superior

Completes assigned work in an expeditious manner. Often ready to accept additional work or volunteer for it. Readjusts priorities and/or revises plans to maximize productivity. Diligently monitors the possible need for follow-up.

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.

51. PROGRAM RESPONSIBILITY – Directs all aspects of an ongoing multi-faceted program/function to ensure resources are continually available and actions are continually taken at proper times to accomplish its objectives.

Level of Competency Required by Job:

Level 1: Plan, coordinate, and direct the operation of a multi-faceted program/function.

Level 2: Plan, coordinate, and direct the operation of a large-scale, multi-faceted program/function or several smaller-scale programs/ functions.

Level 3: Plan, coordinate, and direct the operation of a very large-scale, multi-faceted program/function or multiple programs/functions.

Examples of Behavioral Indicators:

- Plans and directs the day-to-day and long-range operation of the program(s)/function(s)
- Secures necessary resources for successful performance.
- Clearly designates roles/responsibilities/accountability.
- Monitors the processes and products of the operation to ensure they meet standard; makes adjustments when needed.
- Addresses failure to perform or other problems in a timely and effective manner to minimize negative impact.
- Audits the processes and products of the operation to identify opportunities for improvement.

Performance Levels:

Satisfactory

Ensures sufficient staff and resources are available to continually accomplish objectives of the program/function. Directs staff and establishes personal responsibility/accountability.

Superior

Continually seeks to improve the program/function to maximize productivity and minimize use of resources

59. STRATEGIC PLANNING – Establishes plans in a way that will achieve vision for the future.

Level of Competency Required by Job:

Level 1: Recognizes that no work organization is static, so identifies how an improved organization would function and develops plans to create such an organization.

Level 2: Considers factors in the external environment, best practices, and internal organizational factors to develop a vision for the future; identifies feasible changes/innovations in support of the vision.

Level 3: *Considers social, economic, legal, and political trends and the “big picture” of the organization to establish a vision for its effective operation in the world of the future.*

Examples of Behavioral Indicators:

- Establishes and keeps up-to-date a “strategic plan.”
- Articulates how current trends and anticipated future events are expected to impact the organization.
- Identifies actions the organization can take to accommodate or leverage trends and future events.
- Recognizes that evolution/change will occur, and without an attempt to manage it, that it is unlikely to be in the best interest of the organization.
- Accepts that even when many factors are unknown or their certainty is questionable, that which is known with any degree of certainty can be effectively used to formulate plans.

Performance Levels:

Satisfactory

Considers the future when establishing current day-to-day operational practices. Envisions an improved organization and identifies specific actions to help create it.

Superior

Understands that the larger environment in which the organization exists is influenced by and influences the organization. Notwithstanding uncertainties, formulates a vision and plans to achieve it.