



**Orange County Department of Education  
Human Resources Department  
Supervisory Class Specification**

**Class Code: 5009**

**FLSA Status: Nonexempt  
Union Representation: Unrepresented**

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**ACCOUNTING SUPERVISOR**

**GENERAL PURPOSE**

Under direction, plans, organizes, and supervises the work of an assigned accounting section; performs complex, professional accounting, financial, and other analyses in the preparation and maintenance of OCDE's financial records, reports, and systems; provides a basis for sound operational and financial planning through financial review, analysis, monitoring, reconciliation, and maintenance of assigned financial accounts, programs, and activities; and performs related duties as assigned.

**DISTINGUISHING CHARACTERISTICS**

Accounting Supervisors plan, organize, supervise, and evaluate the work of staff in an assigned accounting section. Incumbents perform professional accounting and financial duties ranging in difficulty from moderate to complex and serve as experienced resources to OCDE managers and administrators. Assignments require the use of professional judgment and a thorough knowledge of accounting principles and financial management practices.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

*This position description is intended to describe the general nature and level of work being performed by an employee assigned to this position. This description is not an exhaustive list of all duties, responsibilities, knowledge, skills, abilities, and working conditions associated with this position. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.*

1. Interview, select, organize, supervise, coach, and evaluate the performance and work of assigned staff; with staff, develop, establish, implement, and monitor work plans to achieve assigned goals and objectives; provide coaching for performance growth and improvement; and, subject to management concurrence, takes disciplinary action, up to and including termination.
2. Participate in developing, implementing, and evaluating work programs, plans, processes, systems, and procedures to achieve department/program and OCDE goals, objectives, and performance measures consistent with OCDE's quality and service expectations.
3. Oversee, monitor, and plan the work of technical accounting and support staff in the assigned section; establish and implement sound internal control procedures for the effective accomplishment of assigned accounting functions.
4. Supervise accounts payable operations and perform complex and technical accounting work to ensure accurate and timely payment of all outstanding invoices; audit transactions for accuracy, compliance, and timeliness; post AP transactions to the general ledger; and ensure records and accounting transactions are accurate and complete and properly reflect financial operations for the fiscal year.
5. Reconcile and generate 1099s for all OCDE independent contractors; serve as liaison between Accounts Payable and other OCDE departments; and ensure that OCDE is in compliance with all rules and regulations pertaining to accounting documentation for financial transactions.

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6. Review and approve the posting of a variety of journal entries, including revenue and expenditure transactions, payroll, holding accounts, and other financial transactions; reconcile inventory and fixed asset databases to the general ledger; post adjusting and correcting journal entries to correct errors and discrepancies; and maintain and reconcile inventory data to ensure compliance with GASB.
  7. Act as custodian of the revolving cash and payroll revolving cash accounts; prepare monthly reconciliations of the cash clearing account, prepare cash clearing checks and prepare journal entries to correct discrepancies; and supervise and participate in the year-end closing process.
  8. Assist management with preparation and administration of annual budgets; develop projections of revenues, budget estimates, and supporting schedules; monitor and report on budget and revenue account status; review and process requests for budget adjustments; answer questions and compile special reports for site and department use in budget tracking and reporting; and calculate revenue limits for budget development and interim reporting.
  9. Work directly with staff from other departments to resolve technical accounting issues and problems; and conduct workshops and presentations for OCDE staff on OCDE's financial system and mandated costs.
  10. Review financial transactions to assure conformance to OCDE, county, state and federal policies, rules, regulations, and codes; and assure that funds are budgeted, controlled, accounted for, reconciled, and audited according to acceptable accounting practices and legal requirements in areas of assigned responsibility.

#### **OTHER DUTIES**

1. Audit, process, post, and prepare and file monthly and quarterly sales tax.
2. Perform and/or participate in periodic physical inventories of fixed assets.
3. Perform special analyses and projects as assigned.
4. Attend a variety of meetings, seminars, and workshops to stay current with pertinent laws, codes, and legal decisions in OCDE financial operations and reporting.

#### **QUALIFICATIONS**

##### **Knowledge of:**

1. Generally accepted accounting principles and standards, including GASB, state accounting standards, procedures, codes, and software applicable to school district accounting.
2. Principles and practices of general fund and governmental accounting, including financial planning/forecasting, financial statement preparation, and methods of financial control and reporting.
3. Basic principles and practices of cost accounting.
4. Internal control and audit principles and practices.
5. Principles and practices of public agency budgeting.
6. Laws, regulations, rules, and codes applicable to the financial administration of a school district.

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7. Principles and practices of business data processing particularly related to the processing of accounting and financial information.
  8. The operations, requirements, and codes of OCDE's financial reporting/general ledger computer system.
  9. Public purchasing and contracting principles and practices, including competitive bidding procedures.
  10. Principles and practices of effective supervision.
  11. OCDE human resources policies and labor contract provisions.

**Ability and Skill to:**

1. Plan, select, supervise, organize, train, coach, and evaluate assigned staff.
2. Operate a computer, and spreadsheet software and other standard office equipment.
3. Analyze and make sound recommendations on complex financial data and operations.
4. Plan and evaluate financial systems and practices, and make sound recommendations for improvement.
5. Interpret, apply, explain, and reach sound decisions in accordance with laws, regulations, policies, and procedures.
6. Develop and implement financial procedures and controls.
7. Perform complicated mathematical calculations and analyses.
8. Prepare clear, concise, and comprehensive financial statements, statistical reports, and narrative materials; maintain confidentiality and discretion with sensitive material.
9. Exercise sound professional judgment within general policy guidelines.
10. Communicate effectively, orally and in writing.
11. Maintain confidentiality and discretion with sensitive materials.
12. Establish and maintain effective working relationships with OCDE management, staff, outside auditors, and others encountered in the course of work.
13. Demonstrate attendance sufficient to complete the duties of the position as required.

**Education, Training, and Experience:**

A typical way of obtaining the knowledge and skills outlined above is a bachelor's degree in accounting, finance, business, or a related field; five (5) years of experience, two (2) in a lead role; or an equivalent combination of training and experience.

**PHYSICAL AND MENTAL DEMANDS**

The physical and mental demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class.

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### **Physical Demands**

Employees must be able to perform the essential functions of the position with or without accommodation. Employees in this classification perform deskwork for extended periods; read written and electronic materials; communicate clearly with those contacted through the course of work (typically in person, on the phone, and via email); and access and operate all required equipment for job duties. The position may include occasional need to traverse uneven surfaces. May move items weighing up to 25 pounds.

### **Mental Demands**

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret information; analyze and solve problems; use mathematical reasoning; make observations; learn and apply new information or skills; perform highly detailed work; work on multiple, concurrent tasks with frequent interruptions; work under intensive deadlines and meet productivity requirements; and interact successfully with various groups of people encountered in the course of work.

### **WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The employee works under typical office conditions, and the noise level is usually quiet.

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