



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

**Class Code: 5091  
Date Adopted: July 1, 2008**

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

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**DISTRICT 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**

District 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**

*The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.*

1. Interviews, selects, organizes, supervises, coaches, and evaluates the performance and work of assigned staff; with staff, develop, establish, implement, and monitor work plans to achieve assigned goals and objectives; provides coaching for performance growth and improvement; subject to management concurrence, takes disciplinary action, up to and including termination, to address performance deficiencies, in accordance with OCDE's human resources policies and labor contract provisions.
  2. Participates 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. Consults with the treasurer, county auditor, financial institutions, districts, and the OCDE systems unit about cash management, investments, district fund balances, deposits, disbursements, and interacting financial programs.
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## **ESSENTIAL DUTIES AND RESPONSIBILITIES (cont.)**

4. Consults with school district personnel to provide leadership, advice, and direction regarding financial matters, budget concerns, interpretation of education codes, application of the state accounting manual, and technical accounting transactions including annual audit adjustments.
5. Coordinates the work of technical accounting and support staff in the assigned section; establishes and implements sound internal control procedures for the effective accomplishment of assigned accounting functions.
6. Assists with preparing and reviewing state apportionments for revenue limit, special purpose funds, adult education, community colleges, district loans, and distributes this information to school districts.
7. Consults with various banking companies, investment banks, financial consulting firms, and the county treasurer regarding management of district Tax Revenue Anticipatory Notes (TRAN's); coordinates and develops procedural guidelines for participating entities.
8. Provides input on financial and budget matters relating to cash projections, receivables, payables, taxable notes, audit adjustments, categorical programs, revenues, and reconciliations.
9. Consults with project managers', internal systems staff, and county treasurer staff about development of software for K-12 and Community Colleges as it relates to critical analysis of cash control.
10. Assists with preparation and administration of annual budgets; prepares monthly and annual financial reports; reviews and processes requests for budget adjustments; and answers questions.
11. Reviews and approves the posting of a variety of journal entries, including revenue and expenditure transactions, payroll, holding account, and other financial transactions.
12. Reviews financial transactions to assure conformance to OCDE, county, state, and federal policies, rules, regulations, and codes; assures 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. Performs special analyses and projects as assigned.
2. Monitors and audits accounting and financial management records to ensure that established operational procedures and guidelines are followed.
3. Participates in meetings with district personnel about financial and budget matters including the annual fiscal year-end closing process.
4. Attends a variety of meetings, seminars, and workshops to stay current with pertinent laws, codes, and legal decisions OCDE financial operations and reporting.
5. Prepares a variety of correspondence as needed.

## **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.

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**Knowledge of (cont.):**

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.
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 to:**

1. Plan, organize, coordinate, supervise, coach, and oversee the operations and activities of assigned technical accounting support 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.
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 graduation from a recognized four-year college or university with a major in accounting, finance, business administration, or a closely related field; and five years of progressively responsible professional accounting experience, at least two of which were in a lead or supervisory capacity; or an equivalent combination of training and experience. Experience in a school district or governmental agency is preferred.

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## **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. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

### **Physical Demands**

While performing the duties of this job, employees are regularly required to sit, walk, and stand; talk or hear, both in person and by telephone; use hands repetitively to finger, handle, feel, or operate computers and standard office equipment; reach with hands and arms from the waist to at or above shoulder level; bend, stoop, push, pull, grasp, squat, kneel, and twist to open file cabinet drawers, and lift up to 25 pounds from ground, waist, and chest level. Travel over uneven terrain that may include gravel or dirt, carry materials on stairs; some locations may have stairs and will not have elevators.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

### **Mental Demands**

While performing the duties of this class, the employee is regularly required to use written and oral communication skills; read and interpret complex data, information, and documents; analyze and solve problems; observe and interpret people and situations; use math and mathematical reasoning; learn and apply new information or skills; perform highly detailed work on multiple, concurrent tasks with constant interruptions; work under intensive deadlines and interact with OCDE management, staff, and others encountered in the course of work.

## **WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the 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.