

**COMPETENCY MODEL FOR  
UTILITY ACCOUNTANT  
CLASS CODE 1511**

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

- 3. Judgment and Decision Making
- 4. Analytical Ability
- 6. Attention to Detail
- 20. Job Knowledge
- 21. Technology Application
- 34. Customer Service
- 47. Written Communication
- 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 levels.

**3. JUDGMENT AND DECISION MAKING** – Accurately assesses situations, seeks new information if necessary, and applies all available information to reach sound conclusions/formulate effective response.

Level of Competency Required by Job:

- Level 1: Training and guidelines needed to respond to immediate situations within a very specific function are provided (or supervisor available to assist).
- Level 2: **General information and guidance to assist in responding to a variety of situations across a range of circumstances are provided.**
- Level 3: Little guidance available for responding to a wide range of complex situations with far-reaching and/or enduring consequences.

Examples of Behavioral Indicators:

- Effectively responds to atypical situations.
- Asks questions or otherwise obtains additional relevant information to make a decision.
- Formulates a decision and necessary actions based on available facts.
- Correctly infers appropriate response based on information provided and existing policies, personal experience, and/or consultation with others.
- Discusses conclusions/possible responses with others before taking action as necessary.
- Considers impact of decisions on all affected parties.

Performance Levels:

Satisfactory

Correctly assesses routine and unusual situations and reaches appropriate conclusions for actions needed. Obtains additional information and/or consults with others as necessary.

Superior

Evaluates new situations accurately to establish an appropriate response or plan of action. Recognizes the impact on all affected parties, as well as the possible ramifications and/or repercussions of setting a precedent.

**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, typos, 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 acquired after hire in a brief orientation, short training program, or through on-the-job training.
- Level 2: Knowledge acquired through an apprenticeship or extensive training program, or long duration of job performance.
- Level 3: **Knowledge acquired through a prolonged external course of study and/or extensive training and experience within the City.**

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.

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 basic accounting terminology sufficient to read, interpret, and analyze complex material found on financial reports, budgets, contracts, insurance policies, bid specifications, leases, grant documents, and other supplementary statements.
2. Knowledge of principles of cost accounting including labor, material, equipment, and indirect costs.
3. Knowledge of principles of commercial accounting including entity concept, continuity concept, historical cost, periodic matching of cost and revenue, consistency, conservatism and materiality, full disclosure, verifiability, and objective evidence.
4. Knowledge of principles of governmental accounting including budget accounting, fund accounting, types of funds, fund accounts, capital and revenue expenditures, and the governing legal provisions.
5. Knowledge of internal and external audit principles and procedures.
6. Knowledge of the types and methods of establishing depreciation schedules such as straight line, hours of use, and sinking fund.
7. Knowledge of statistical sampling techniques for inventory control and accounts receivable, including procedures for writing off accounts receivable.
8. Knowledge of inventory valuation methods including LIFO (last in, first out), FIFO (first in, first out), and moving average.
9. Knowledge of procedures for redeeming bonds and coupons.
10. Knowledge of research and resource materials such as Governmental Accounting Standards Board (GASB), Generally Accepted Auditing Standards (GAAS), Federal Energy Regulatory Commission (FERC), and California Public Utilities Commission (CPUC) guidelines and manuals for input in reports or documents.
11. Knowledge of double entry bookkeeping procedures including debits, credits, and accrual bases.
12. Knowledge of procedures for establishing filing systems and regulations concerning retention of records.
13. Knowledge of terminology and procedures used when preparing accounting material for data processing sufficient to post and record financial transactions and events from sources such as sales invoices, purchase orders, and cash receipts.
14. Knowledge of the procedures for classifying, recording, summarizing, and reconciling transactions and events in an accounting cycle.

15. Knowledge of the various kinds of financial statements such as balance sheets, income statement, and statement of cash flows.
16. Knowledge of various types of investments such as Certificates of Deposit and government securities.
17. Knowledge of kinds of accounting ratios such as working capital quick asset, asset test, and operating ratio.
18. Knowledge of mathematical calculations sufficient to calculate interest income or interest expense.
19. Knowledge of the provisions of various tax regulations such as sales, use, payroll, and property.
20. Knowledge of pertinent Federal Energy Regulatory Commission's rules and system of accounts related to electric utilities and pertinent California Public Utilities Commission's rules and systems of accounts related to water systems in order to properly apply them to the appropriate situation.
21. Knowledge of the methods of financing the activities of the Department of Water and Power such as bonds, notes, and revenues.
22. Knowledge of the City Charter provisions as they relate to the operation of the Department of Water and Power including disbursement and separation of funds, and covenants relating to bonds and notes.
23. General knowledge of department of Water and Power working rules.

**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.

**34. CUSTOMER SERVICE** – Interacts with recipients of services (internal or external customers) in a way that provides accurate, timely, and effective information and service.

Level of Competency Required by Job:

- Level 1: Interact with customers in person, over the telephone, or through e-mail (and/or other electronic media) in order to provide information or assistance. Listen to customer concerns; explain/reconcile information and provide alternatives if possible; facilitate resolution by making referral and/or following-up as necessary.
- Level 2: **Promotes positive customer service. Serves as a model of providing exemplary customer service.**
- Level 3: Develop customer-oriented procedures; identifies changes in procedures to enhance customer service and ensures they are implemented.

Examples of Behavioral Indicators:

- Carefully listens to (or reads) customer statement of the issue.
- Provides direct, informative, accurate responses to customer.
- Suggests options if available.
- Maintains a positive attitude in the face of customer complaint or frustration.
- Remains focused on the issue presented by the customer and directs the customer back to the issue if necessary.
- Asks the customer if their concerns have been fully addressed.
- Ensures organizational policies and practices are customer-focused.
- Ensures all employees recognize their responsibility for customer service and are properly trained for it.

Performance Levels:

Satisfactory

Displays knowledge as well as courtesy and patience when interacting with customers. Ensures customers' issue is correctly identified and remains focused on it until it is resolved.

Superior

Seeks further information or advice to resolve difficult issues. Solicits feedback on the effectiveness of service. Makes suggestions for improving service and facilitates changes needed to implement.

## 47. WRITTEN COMMUNICATION – Communicates effectively in writing.

### Level of Competency Required by Job:

- Level 1: Write notes/emails. 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.

**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 organizations exists is influenced by and influences the organization. Notwithstanding uncertainties, formulates a vision and plans to achieve it.