

Summary of Duties: Serves as the chief or assistant chief accounting officer for a city department; directs centralized auditing, accounting, fund, appropriation and disbursement activities of the Controller's Office; or serves as a staff specialist responsible for highly complex fiscal activities with City-wide impact. Applies sound supervisory principles and techniques in building and maintaining an effective workforce; fulfills affirmative action responsibilities; and does related work.

Distinguishing Features:

A Chief Accountant Analyst is a division head or assistant division head responsible for planning and directing, through subordinate supervisors, a complex accounting and/or auditing system for a City department or a centralized accounting or auditing system in the Controller's office; or is responsible for coordinating or directing a specialized management accounting program. The incumbent works with a high degree of independence, exercises considerable judgment in establishing and developing work methods and procedures, and usually reports to the top management of a department.

Paygrade I: Chief accounting officer in a small or medium accounting office with a variety of funds and complex accounting systems; or section manager of a complex, diverse accounting system reporting to the chief accounting officer.

Paygrade II: Directs or coordinates city-wide management accounting programs; assistant chief accounting officer of a large/complex accounting system; or assistant chief auditor in the Controller's office.

Paygrade III: Chief accounting officer over a large accounting office with complex, diverse accounting systems which requires professional, second-level subordinate supervisors; chief accountant or chief auditor in the Controller's office.

In addition to above, the paygrade level is determined by size of accounting division, reporting relationships, complexity and diversity of funds and accounting systems, and the nature and scope of administrative and functional responsibilities.

Examples of Duties: A Chief Accountant Analyst:

- I. Is responsible for development and administration of accounting/auditing plans, policies, procedures and standards;
- II. Directs the installation and maintenance of accounting records, timekeeping, payroll, property, and

inventory procedures and controls;

- III. Directs the preparation of reports and financial statements;
- IV. Directs auditing and collection of revenue;
- V. Conducts cost analyses and rate studies;
- VI. Prepares statements and reports of estimated future costs and revenues;
- VII. Participates in bond fund evaluation, preparation of prospective uses, sale and control;
- VIII. May direct through subordinates, a large number of employees engaged in commercial/enterprise and governmental fund accounting activities, including auditing, purchasing, stores, risk management, grants monitoring and data processing;
- IX. Recommends sources of funding;
- X. May gather cost data in applying for reimbursement for projects;
- XI. Coordinates grant reimbursement activities with other governmental agencies;
- XII. Confers with outside auditors about accounting procedures;
- XIII. Analyzes accounts receivable and accounts payable, schedules of depreciation, and amortization of assets;
- XIV. May represent the department in meetings with business representatives and governmental officials;
- XV. Assists in or directs the auditing of cash receipts and deposits, financial operations, records and accounting systems within the City departments;
- XVI. Reviews and analyzes department accounting systems and internal controls and recommends improvements;
- XVII. Coordinates citywide accounting activities involving automatic data systems with Information Services Department;
- XVIII. Furnishes information concerning the City of Los Angeles to other entities;
- XIX. May direct research and support activities necessary to provide technical services to departments and agencies;
- XX. Provides technical expert advice and direction to professional accounting, auditing and administrative staff in implementation and maintenance of City-wide management accounting programs;
- XXI. Develops training programs;
- XXII. Communicates equal employment/affirmative action information to employees;
- XXIII. Applies job-related criteria in selecting, orienting, assigning, training, counseling, evaluating, and disciplining subordinates;
- XXIV. Assists employees in preparing for promotion as described in the City's Affirmative Action Program;

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May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: Incumbents must have the following knowledges and abilities:

A good knowledge of:

- XXV. The theory and practice of governmental and commercial accounting and auditing in accordance with Generally Accepted Accounting and Auditing Principles and Standards (GAAP /GAAS);
- XXVI. Current pronouncements, statements, Federal, State and local legislation, regulations and reporting requirements as related to financial operations of the City of Los Angeles;
- XXVII. Cost accounting methods and procedures;
- XXVIII. Laws and ordinances relating to the financial administration of City government;
- XXIX. The accounting system and financial structure of the City;
- XXX. The principles and practices of public finance administration;
- XXXI. Budget preparation and control;
- XXXII. The principles and methods of business organization and management;
- XXXIII. The utilization of data processing equipment and methods used in the maintenance of accounting records;
- XXXIV. Safety principles and practices;

A working knowledge of:

- XXXV. The organization, functions, policies and procedures of the Controller's Office;
- XXXVI. The supervisor's responsibility for EEO/AA as set forth in the City's Affirmative Action Program;

A general knowledge of:

- XXXVII. City personnel rules, policies and procedures;
- XXXVIII. Memoranda of understanding as they apply to subordinate personnel;

The ability to:

- XXXIX. Maintain a work environment to enhance both employee morale and productivity;
- XL. Fulfill supervisor's affirmative action responsibilities as indicated in the City's Affirmative Action program;
- XLI. Apply sound supervisory principles;
- XLII. Plan, organize, and direct the work of a large accounting division and supervise professional, technical, and clerical personnel;
- XLIII. Use commercial GAAP for measurement and disclosure of revenues, assets and expenses;
- XLIV. Prepare complex financial statements and reports in accordance with GAAP;
- XLV. Devise, install, and supervise the operation of general, budgetary, and cost accounting systems;
- XLVI. Analyze, interpret, evaluate and present financial

- data using concise and proper technical accounting language and correct English;
- XLVII. Communicate in clearly understandable written and spoken English;
- XLVIII. Read, analyze and act upon complex authoritative regulatory documents and contracts;
- XLIX. Analyze situations accurately and adopt an effective course of action;

- L. Plan, organize, outline and direct a comprehensive auditing program;
- LI. Analyze accounting systems of independent City departments and to recommend necessary changes consistent with sound accounting practices and governmental GAAP;
- LII. Prepare or supervise preparation of comprehensive reports and analyses of the financial activities of a large governmental unit;
- LIII. Develop accounting procedures and forms;
- LIV. Use and supervise computerized accounting systems and related software programs;
- LV. Deal tactfully and effectively with governmental officials, management, subordinates, and peers as well as with a variety of individuals from outside City service.

Minimum Requirements:

Three years of experience with the City of Los Angeles as a second-level supervisor directing the work of professional accounting or financial auditing staff in a class at least at the level of Senior Accountant Analyst.

Appointment to positions in this class is subject to a one-year probationary period as provided by Section 109 of the City Charter.

License: A valid California driver's license is required.

Physical Requirements: Strength to perform average lifting of less than 15 pounds and occasionally over 25 pounds; arm, hand, and finger dexterity with at least one hand involved in activities such as reaching, handling, and feeling; good speaking and hearing ability; and good eyesight.

Persons with medical limitations may, with reasonable accommodation, be capable of performing the duties of this class. Such determination must be made on an individual basis in light of the person's limitations, the requirements of the positions, and the appointing authority's ability to effect reasonable accommodation to the person's limitations.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all of the duties and responsibilities of any position shall be.