

Summary of Duties : Plans and directs the commercial and governmental accounting activities for a City department including such areas as revenue auditing, cash flow planning, investment of revenue funds, and bond financing for capital construction; or assists in directing and planning this work; and does related work.

Distinguishing Features : A Departmental Chief Accountant is responsible for planning and directing, through subordinate supervisors, the work of a large staff of professional, technical, and clerical employees engaged in accumulating, processing and maintaining records of a large revenue accounting system for a City department. An employee of this class may act as the Chief Accounting employee, 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. In addition to administering a large accounting system, a Departmental Chief Accountant is responsible for the operation of accounting activities such as revenues and expenditures, revenue bonds, investments, budgeting, billing tenants, cost and appropriation, insurance, payroll, inventory control, and data processing.

This class is distinguished from the class of Chief Accountant in that a Departmental Chief Accountant directs a very specialized, major revenue accounting operation dealing with investments and bonds in a proprietary department or acts as the administrative head of the Bureau of Accounting, whereas a Chief Accountant is primarily concerned with a large governmental accounting operation, and has either limited or no revenue accounting responsibilities.

Examples of Duties : Directs the installation and maintenance of accounting records to show receipts and expenditures; directs the maintenance of general and subsidiary ledgers, accounts receivable, revenue distribution, cost, property, operating expenses, depreciation, and insurance records; directs the preparation of reports and financial statements, and revenue and expenditure schedules, including reports showing revenues, expenditures, encumbrances, and unencumbered balances of department revenue bonds; directs auditing and collection of revenue from tenants, concessionaires and permit franchises, and license fees;

Conducts cost analyses and rate studies; prepares statements and reports of estimated future costs and revenues; evaluates cash position of bond funds and recommends investment potential; participates in preparation of prospective uses of bond issues, in arranging for sales of bonds, and in establishing procedures for control of funds; responsible for preparation of the annual report message and works closely with independent auditors in its preparation;

Determines need for, and participates in the development of, new methods of cost and data accumulation and reporting by conducting studies analyzing current methods and recommending revisions; directs the installation and maintenance of new accounting, timekeeping, payroll, property, and inventory procedures and controls; reviews budget requests and reports;

Supervises, through subordinates, a large number of employees engaged in general accounting, purchasing, stores, risk management, and data processing; recommends sources of funding for capital construction and alteration projects; may gather cost data in applying for reimbursement for projects done under the Federal Aviation Agency program; may prepare rate studies for setting wharfage and dockage tariffs or loading fees and maintenance and operating charges; confers with outside auditors about accounting procedures; makes analyses of accounts receivable and accounts payable, schedules of depreciation, and amortization of assets; may direct a risk management program; may direct buying and storekeeping activities; may represent the department in meetings with business representatives and governmental officials; and may occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications : A good knowledge of the theory of governmental and commercial accounting; a good knowledge of auditing and cost accounting methods and procedures; a good knowledge of the principles and practices of public finance administration; a working knowledge of the accounting system and financial structure of proprietary departments; a good knowledge of the Charter, laws and ordinances relating to the financial administration of proprietary departments; a good knowledge of the processes involved and the state laws governing the sale, purchase, registration, and redemption of municipal bonds; a good knowledge of safety principles and practices; a good knowledge of the principles of supervision; a working knowledge of the use of automatic data processing equipment and methods used in the maintenance of accounting records; a working knowledge of the laws and regulations related to equal employment opportunity and affirmative action; a working knowledge of capital construction financing techniques; a general knowledge of City personnel rules, policies and procedures; a general knowledge of memoranda of understanding as they apply to subordinate personnel; a general knowledge of fire and liability insurance policies; the ability to plan, organize, and direct the work of a large accounting division and supervise professional, technical, and clerical personnel; the ability to analyze financial activities of large or numerous governmental units and prepare comprehensive reports; the ability to evaluate and recommend bond issues for the investment of revenue funds; and the ability to deal tactfully and effectively with governmental officials, management, subordinates, and the public.

Completion of at least 24 semester units or 36 quarter units in accounting at a recognized two- or four-year college or university, and three years of professional accounting experience in directing the

work of a professional accounting or auditing staff as a Principal Accountant, or in a class which is at least at that level, is required for Departmental Chief Accountant.

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 5 pounds and occasionally over 15 pounds; good speaking and hearing ability; and good eyesight.

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