

## **COMPETENCY MODEL FOR DEPARTMENTAL CHIEF ACCOUNTANT (1593)**

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of **DEPARTMENTAL CHIEF ACCOUNTANT (1593)**. (Numbers refers to the order of the competencies in the Competency Bank.)

- 3. Judgment and Decision Making
- 4. Analytical Ability
- 6. Attention to Detail
- 20. Job Knowledge
- 28. Supervision
- 45. Oral Communication
- 47. Written Communication
- 52. Workforce Management

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 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, typo's, 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 is concrete, factual, and/or procedural and may be defined by the organization. Situations in which it is applied are quite consistent.

**Level 2:** **Knowledge is substantive and may be defined by an external trade, field, or profession. Situations in which it is applied vary and, as such, require breadth and depth of understanding.**

Level 3: Knowledge is abstract, conceptual, and/or complex and may be supported by a well-defined academic discipline or authoritative sources (e.g., laws, ordinances, government guidelines/regulations/codes). Situations in which it is applied may vary greatly or be novel.

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.
- Sought out as a source of information by others.

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 the theories, principles, and practices of governmental and commercial accounting in accordance with Generally Accepted Accounting Principles (GAAP), such as the basis of accounting and entry conversions, sufficient to direct and supervise staff performing the work involved in the development and maintenance of accounting activities and records.
2. Knowledge of cost accounting methods and procedures, such as cost allocation and cost reconciliation, sufficient to direct and supervise staff performing the work involved.
3. Knowledge of principles and practices of public finance administration, such as general accounting, treasury accounting, debt management, and risk management, sufficient to execute and/or provide advice to management on various accounting tasks.
4. Knowledge of the accounting and financial structure and systems of City departments, such as the type of funds that the City uses, Financial Management System (FMS), or other similar enterprise financial systems, sufficient to retrieve and use data from City systems, confer with auditors, and interpret and implement budget reports and schedules, uses of funds, and various accounting projects.
5. Knowledge of City financial administration policies, rules, and regulations, such as those found in the Los Angeles City Charter, Los Angeles Administrative Code, Los Angeles Municipal Code, and City ordinances, sufficient to confer with auditors and interpret and implement budget reports and schedules, uses of funds, project reimbursement applications, accounting evaluations and analyses, and other accounting activities.
6. Knowledge of City revenue management principles, such as revenue categorization and accounts receivable policies, sufficient to manage billing, collection, and general revenue intake processes.
7. Knowledge of auditing and internal control principles, such as the testing of accounting processes, and the Committee of Sponsoring Organizations (COSO) framework, sufficient to oversee and personally complete the work involved.

**28. SUPERVISION –** Ability to assume direct responsibility for all aspects of the performance of a work group, which requires knowledge and/or ability in the areas of:

- Planning and goal setting
- Creating a safe and positive work environment
- Establishing standards and training employees
- Motivating employees and teambuilding
- Performance Management (assigning, monitoring, facilitating, reviewing and evaluating work, and providing feedback)
- Supporting and developing employees through delegation and participation
- Taking disciplinary action including progressive discipline
- Provisions of employees' MOU's and handling grievances
- Legal requirements including EEO, ADA, FLSA, FMLA, and Workers' Compensation provisions
- Civil Service Commission Rules and Policies related to the management of employees
- Administrative Code provisions related to the management of employees
- Budget processes sufficient to request and justify expenditures in a correct and timely manner

Level of Competency Required by Job:

- Level 1: Supervises small workgroup of employees performing the same or highly related work.
- Level 2: Supervises a larger workgroup of employees performing various types of work.
- Level 3:** **Supervises employees including provision of coaching and advice to subordinate supervisors.**

Examples of Behavioral Indicators:

- Plans, assigns, and monitors work progress.
- Trains employees to do work.
- Evaluates work and gives positive and negative feedback.
- Displays knowledge of legal requirements including applicable Federal and State laws, Administrative Code provisions, Civil Service Commission Rules and Policies, and MOU provisions.

Performance Levels:

Satisfactory

Proficiency in supervision sufficient to supervise a workgroup in terms of task orientation, interpersonal concerns, and personnel administration.

Superior

Proficiency in supervision sufficient to serve as a resource to others and/or represent department position in a public forum.

**45. ORAL COMMUNICATION** – Communicates orally in a clear, concise, and effective manner.

Level of Competency Required by Job:

Level 1: Exchange specific, job-related information orally with others in the immediate work environment or via telephone and/or radio.

Level 2: Obtain/provide/present general and/or job-specific information orally to a variety of others in various situations.

**Level 3:** **Obtain/provide/present a diverse array of information orally at varying levels of complexity to a wide range of others across many different situations and circumstances.**

Examples of Behavioral Indicators:

- Audience clearly understands the intended message.
- Rarely must repeat information in response to questions.
- Refrains from use of unnecessary words, phrases, or jargon.
- Provides a level of detail appropriate to the situation (avoids too much or too little detail).
- Speaks at a level appropriate to the audience in terms of terminology, sentence structure, and simplicity/complexity of ideas expressed.
- Uses words with precision (vocabulary) to convey exact information.

Performance Levels:

Satisfactory

Speaks clearly and audibly, providing the appropriate information and level of detail. Typically conveys the message on the first attempt. Answers questions accurately and directly.

Superior

Speech is direct and to the point. Speaks convincingly and with authority when appropriate. Maintains sensitivity to the audience while providing thorough information with the appropriate level of detail through the use of precise language.



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

### Level of Competency Required by Job:

Level 1: Write notes/e-mails. 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.

**52. WORKFORCE MANAGEMENT** – Structures workgroups and their interrelationships in a way that facilitates accomplishment of organizational goals; attracts talent and places individuals in positions to maximize productivity and staff development. Ensures proper training is provided.

Level of Competency Required by Job:

**Level 1:**      **Ensure various workgroups are staffed sufficient to accomplish their respective missions and with complementary skills where appropriate.**

Level 2:      Examine the structure of each workgroup to ensure optimal staffing, the interrelationships of workgroups to maximize coordination and efficiency, and the placement of individuals to optimally use or develop their capabilities; make adjustments as warranted.

Level 3:      Ensure that structure, staffing, interrelationships, placement of individuals for productivity/development are optimal. Identify needed competencies and ensure well-qualified candidates are recruited. Identify problems with the operation and/or staff performance and determine a solution.

Examples of Behavioral Indicators:

- Considers the workforce and its operation as a whole.
- Recognizes the need to balance optimal placement of staff for the organization with individual developmental needs.
- Recognizes the tradeoffs of bringing in new staff versus developing existing staff.
- Re-assigns staff as warranted.
- Re-structures the organization as warranted.
- Addresses problem performers.

Performance Levels:

Satisfactory

Ensures efficient operation of the organization and makes necessary adjustments. Balances productivity and staff development.

Superior

Redesigns organization as necessary to achieve maximum productivity and staff development. Balances bringing in new staff with developing current employees.