

City and Borough Sitka, Alaska

Class Specification

Class Title	Supervisory Senior Accountant
Class Code Number	2138
FLSA Designation	Exempt (Professional)
Pay Grade and Range	32
Effective Date	January 2019

General Statement of Duties

Responsible for supervision of select staff and, in conjunction with expected transition in the department, the expectation to learn to prepare and/or review of all adjusting journal entries and reversing entries necessary to close the accounting cycle and prepare the adjusted trial balance for financial reporting. Assists in preparation for annual audit, interim quarterly financial statements, and other accounting reports as needed. The work is performed under the direct supervision of the Controller but considerable leeway is granted for the exercise of independent judgment and initiative. Supervises sales and property tax collection activities. As the department faces a period of transition of the next 1-4 years, the duties described will transition as well, with flexibility to assign duties suited for an individual's strengths.

Distinguishing Features of the Class

An employee in this class works as a senior supervising accountant who also performs high-level, complex technical accounting duties. An employee in this class must be able to supervise and approve the work produced by other members of the professional accounting staff. An employee of this class will also perform a broad range of technical accounting functions including journal entry preparation, account reconciliation, general ledger analysis, and preparation of interim financial statements, and assistance with audit preparation. An employee in this class possesses all of the knowledge, skills, and experience necessary to prepare full accrual financial statements from an adjusted trial balance with minimal assistance or direct supervision.

Principal Responsibilities and Examples of Essential Work (Illustrative Only)

- Supervise a professional accounting staff of 2-4 accountants and/or accounting technicians/clerks engaged in general ledger accounting, tax accounting, and billing duties;
- Supervisory responsibilities will include full responsibility for establishing and changing employee duties and responsibilities, workflow management and work delegation, performance appraisal, and disciplinary actions affecting supervised employees;
- A key initial focus of this position is to learn and document the tasks of the outgoing Senior Accountant, who will be retiring. As this is accomplished and transition of the Senior

Accountant, as well as other positions takes place, this position will be responsible for weighing in on reallocation of duties within the department;

- In coordination with the Senior Accountant, Finance Director, and Controller, ensure that all routine accounting is performed in accordance with government accounting and financial reporting principles. This is to be accomplished by organizing and delegating technical accounting duties, personally preparing accounting journal entries when and where necessary, and reviewing all accounting work for accuracy and completeness;
- As necessary, prepare correcting or reclassification journal entries to correct journal entries by other accountants. These entries are to be accomplished without routine assistance, with review of all reclassification and correcting journal entries by the Controller;
- Support software system transitions;
- Manage the accomplishment of all functions of the accounting cycle up to the point of completion of the adjusted trial balance;
- In coordination with the Controller, prepare the adjusted trial balance as a precursor to financial statement preparation;
- As part of the completion of the adjusted trial balance, prepare, or oversee preparation of, all adjusting and reversing journal entries necessary to convert semi-accrual to full accrual accounting, and back again;
- Act as initial point of contact for resolution of technical questions by accounting and other staff;
- As part of the completion of the accounting cycle and preparation of the adjusted trial balance, engage in, or oversee the completion of, reconciliations of key balance sheet and income statement accounts with detail contained in subsidiary ledgers;
- Prepare, or oversee preparation of, work papers supporting all reconciliations as part of audit preparations;
- Ensure timely and complete quarter-end/year-end closing and, as requested by the Controller, help prepare interim financial statements as part of interim unaudited financial reporting to the Assembly;
- Prepare account analyses as necessary and requested by the Controller. Such analyses should include trend analysis and analyses of significant deviations from plan and prior years;
- Assist in annual audit preparations, as required. Oversee preparation of confirmations, assist in answering auditor data and document requests, and prepare schedules as needed and necessary;
- Supervise external auditor for sales tax accounts.

Required Knowledge, Skills and Abilities

- Comprehensive knowledge of Generally Accepted Accounting Principles (GAAP) and Government Accounting and Auditing Financial Reporting (GAAFR) standards;
- Thorough knowledge of fund accounting, auditing and reporting requirements;
- Thorough knowledge of the legal requirements of municipal government accounting, budgeting and accounting controls;
- Thorough knowledge of principles of effective office and personnel management;
- Good knowledge of data processing technology as applied to financial, accounting and auditing functions;
- Good knowledge of computer and data processing technology as applied to financial, accounting and auditing utilizations;
- Ability to interpret complex financial reports and records and analysis of financial data;
- Ability to develop appropriate accounting methods for control and reporting purposes;

- Ability to communicate well with others to secure cooperation and efficient coordination in the preparation of financial records and reports;
- Ability to prepare accurate and reliable reports containing facts, findings, conclusions and recommendations;
- Ability to plan, organize and develop studies and analyses of financial accounting methods and procedures;
- Ability to communicate well with others, both orally and in writing, using both technical and non-technical language;
- Ability to understand and follow oral and/or written policies, procedures and instructions;
- Ability to prepare and present accurate and reliable reports containing findings and recommendations;
- Ability to operate a personal computer using standard or customized software applications appropriate to assigned tasks;
- Ability to use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions;
- Ability to perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines;
- Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology,
- Integrity, ingenuity and inventiveness in the performance of assigned tasks.

Acceptable Experience and Training

- Graduation from an accredited college or university with a Bachelor's Degree or equivalent in Accounting, or
- Graduation from an accredited college or university with a Master's Degree in Business Administration or accounting or a Bachelor's Degree or equivalent in Business Administration or Finance with a minimum of 9 credit hours of accounting coursework including intermediate accounting and demonstrated technical competency through an accounting knowledge and skills test.

Required Special Qualifications

- Possession of a driver's license issued by the State of Alaska;
- Able to pass background check.

Essential Physical Abilities

- Sufficient clarity of speech and hearing or other communication capabilities, with or without reasonable accommodation, which permits the employee to communicate well with other employees and the general public;
- Sufficient vision or other powers of observation, with or without reasonable accommodation, which permits the employee to use a computer screen and process numeric data;
- Sufficient manual dexterity with or without reasonable accommodation, which permits the employee to operate a computer keyboard and access files;
- Sufficient personal mobility and physical reflexes, with or without reasonable accommodation, which permits the employee to move about in an office environment.

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