

## **ACCOUNTING SUPERVISOR**

### **DEFINITION OF WORK**

Employee in this classification performs supervisory and professional accounting/financial work in support of organizational and financial evaluations within the county's Finance Office. This position performs highly complex professional work in the preparation and maintenance of the County's financial reports and records, including studies and preparing special reports. Performs other directly related work as assigned.

### **EXAMPLES OF WORK**

Financial Audit responsibilities include serving as primary liaison with the outside auditors; reviewing GFOA comments from the prior year Comprehensive Annual Financial Report (CAFR) and consults with auditors to execute corrective action plan for current year audit as needed; ensuring that audit and other year end closing journal entries are completed in a timely manner; reviewing account coding; initiating completion of Attorney Letters; creating debt schedules and debt work papers; composing debt narrative and creating tables for inclusion in the notes to the financial statements; preparing audit schedules; preparing Continuing Disclosure Section of CAFR - Required Annual Debt Disclosures and Tax Information; and preparing other work papers and journal entries for audit and year end closing including accruals for grants, municipal taxes, joint planning, federal rebate subsidies, and interest income/expense. Position prepares journal entries to adjust debt liability balances and to amortize deferred amounts; prepares sections of the Notes to the Financial Statements (CAFR); and submits application for GFOA Certificate of Achievement. Position also acts as a liaison between the Eastover Sanitary District and the County; provides technical assistance to the District for accounting and policy issues; consults with ESD Chairman to formulate the annual ESD budget; prepares budget revisions as needed; prepares journal entries to record debt payments; and prepares monthly financial reports for Eastover Sanitary District. Debt Administration duties include preparation of: LGC debt applications; "Statement of Financing Costs" for applicable debt issues; and journal entry to record new debt issues. Position calculates amortization of deferred amounts on defeasance, premiums and issue costs; prepares journal entries to adjust debt accounts; initiates wire transfers for certain debt payments; tracks debt proceeds; and prepares continuing debt disclosures. Employee supervises a staff assigned to the department's Payroll Section; conducts hiring, training, employee development, and performance management and evaluation; approves leave requests and work schedules; approves financial reports; and resolves non-routine issues. Position provides administrative support to departments administering transportation grants; reviews, and approves payment of all Board of Education (BOE) requests for reimbursement of capital outlay expenditures; and tracks capital outlay and project expenditures by revenue source spent (lottery, sales tax); and prepares budget revisions to adjust school budget as amended by Board of Education. During the annual budget process this position analyzes expenditures for various departments and makes projections of final current year expenditures; provides budget guidance to departments; reviews and analyzes budgets submitted by departments; participates in budget work sessions with County Management & BOCC, and prepares budget revisions. Other financial duties include compiling and preparing reports, requests for reimbursement, check requests, journal entries; and reconciling bank statements and monthly reports.

## **EMPLOYMENT STANDARDS**

### **Education and Experience:**

Graduation from a four-year college or university with a major in accounting, business or finance with a minimum of 30 hours of accounting and five (5) years of progressively responsible professional level and supervisory experience in a governmental fiscal operation; or an equivalent combination of education and experience.

### **Knowledge, Skills, and Abilities:**

Thorough knowledge of principles and practices of accounting work to include performing budget and accounting activities and financial reporting. Working knowledge of the County's financial and budget systems to include chart of accounts and daily/monthly financial entries. Considerable knowledge of financial and budget systems to include the interface of systems and the operational background of the systems. Significant knowledge of financial and budget systems to analyze and modify operations. Considerable knowledge of the laws, ordinances, standards, and regulations pertaining to the essential duties and responsibilities of the position. Considerable knowledge of the organization of the department, and of related departments and agencies. Clearly understands the occupational hazards and safety precautions required to perform the essential functions of the work. Ability to supervise, monitor and evaluate employees. Strong communication, interpersonal and leadership skills are required. Ability to establish and maintain effective working relationships with the department heads, governmental officials, consultants, employees and the general public; ability to conduct long range fiscal planning; and the ability to produce accurate and thorough financial records and reports.

## **SPECIAL REQUIREMENTS**

North Carolina CPA license or Certified Local Government Finance Officer strongly preferred. A driving record and background check with local law enforcement agency required. The employee must have a valid North Carolina driver's license with a safe driving record and an acceptable credit history. Condition of Employment: Each applicant who is tendered an offer for employment for any position with Cumberland County shall be tested for the use of drugs specified in the County policy. Refusal to submit to testing or a confirmed positive test shall be basis for withdrawal of the conditional employment offer.

## **ADA REQUIREMENTS**

Employees are subject hazards associated with office work such as ergonomic and visual acuity issues.

## **PHYSICAL REQUIREMENTS**

Must be able to physically perform the basic life operational functions of stooping, reaching, walking, fingering, grasping, hearing, talking, and repetitive motions. Must be able to perform sedentary work exerting up to 10 pounds of force occasionally and/ or a negligible amount of force frequently or constantly to move objects. Must possess the visual acuity to prepare data and statistics, work with accounting processes, handle proofing tasks, do extensive reading, and operate a computer terminal.

January 2014