

DIRECTOR OF ACCOUNTING

DEFINITION

Plans, organizes, and directs a branch of the Accounting and Disbursements Division, with responsibility for major accounting and financial reporting, interim projections, financial management, internal control, revenue, school financial services, audit oversight, and/or related functions for the District.

TYPICAL DUTIES

- Directs, through subordinate managers, several sections of the Accounting and Disbursements Division, that include general ledgers, financial reporting, grants accounting, payment of claims, and a wide variety of related functions.
- Directs maintenance of District chart of accounts, ensuring conformity with the State's Standardized Account Code Structure (SACS).
- Directs preparation of financial statements and supplementary schedules for the Comprehensive Annual Financial Report (CAFR).
- Reviews and updates CAFR footnotes, Management's Discussion and Analysis and government-wide statements.
- Directs activities related to allocation of school expenditures for purposes of the School Accountability Report Card (SARC).
- Directs preparation of revenue and expenditure projections.
- Reviews, analyzes and implements new accounting and reporting guidance/pronouncements.
- Initiates studies for the improvement of policies and procedures and works with personnel of other branches and divisions on studies that are related to Division activities, including systems studies.
- Develops, reviews, approves, and recommends regulations, policies, and procedures related to branch activities.
- Analyzes and reviews analyses of new legislation, collective bargaining contracts, legal opinions, and legal decisions that may affect branch activities and recommends modification, support, or opposition.
- Reviews and makes recommendations regarding proposed changes in regulations, policies, procedures, and organizational structure that may affect branch activities.
- Acts as liaison with other divisions and other governmental agencies.
- Coordinates the delivery of budget, financial, and business services to schools with central offices, Local Districts, and school administrators.
- May confer with attorneys and reviews documents, analyzes bids and selects contracted consultants, negotiates, makes recommendations, and implements the necessary programs for the Division.
- Reviews and approves branch personnel transactions.
- Reviews, approves, and presents reports to the Board of Education and other major reports and communications originating in the branch.
- Participates in the development and implementation of Division policies, procedures, and programs.
- May direct the training and technical supervision of secondary and adult school financial managers and Elementary School Administrative Assistants regarding financial activities.
- May direct the development and implementation of training of school staff related to school and student body financial activities.
- May act as coordinator and facilitator for the external annual audit and is responsible for the development and maintenance of the District Audit Calendar and other related audit activities.

Make recommendations and implement procedures and policies to ensure a system of strong internal controls exist in order to safeguard District assets.
May plan, direct, coordinate, and develop training for Division employees in the areas of internal controls, documentation, accounting, effectiveness and efficiency
Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Director of Accounting manages a branch of the Accounting and Disbursements Division with responsibility for major accounting and related functions.

The Controller directs and coordinates the administration of the Accounts Payable, General Accounting, Treasury, Revenue, Accounting Controls, and Payroll Services Branches of the Accounting and Disbursements Division.

The Chief Accountant plans and directs the maintenance of central accounting records and controls for all the District's financial transactions.

SUPERVISION

Administrative direction is received from the Controller or Deputy Controller. General direction is exercised over managers in such classes as Chief Accountant and Head Accountant.

CLASS QUALIFICATIONS

Knowledge of:

Theory and practice of accounting, including governmental, tax, and school accounting;
program budgeting and accounting; budgetary control; and financial reporting
Theory of business organization and management and school district financial management
Legal bases and sources of finance of California public education
Principles of program budgeting and school-level finance
Principles of personnel management and development
California School Accounting Manual and the provisions of the Education Code and other laws
pertinent to financing, payment of obligations, and accounting for public schools
Basic organization, legal foundation, and financial structure of California school districts
Federal, State, and local laws pertinent to the activities of the branch and Division
Basic capabilities of computer information systems
Documentation methodologies for accounting procedures and processes
Research, statistical, and analysis techniques
Concepts of streamlining accounting and fiscal operations to achieve effectiveness and
efficiency

Ability to:

Direct and coordinate diversified activities through lower-level managers
Evaluate procedures and problems and develop and install improvements
Analyze laws, rules, accounting pronouncements, and accounting and financial data and
documents
Prepare clear, concise, and effective reports, letters, and other documents
Conduct and participate in meetings and conferences
Make clear and effective oral presentations

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, business administration, finance, economics, public administration, auditing, school finance, or a related field. CPA certificate is preferable.

Experience:

Five years of experience above the professional entry level in accounting, process documentation and review, internal control activities, management or analysis of financial activities, or auditing activities, including three years in supervising professional accounting, finance or auditing employees.

Special:

A valid California Driver License.
Use of an automobile.

SPECIAL NOTES

1. Management class, exempt from bargaining units.
2. An employee in this class may be subject to the reporting requirements of the District's Conflict of Interest Code.

This class description is not a complete statement of essential functions, responsibilities, or requirements. Requirements are representative of the minimum level of knowledge, skill, and/or abilities. Management retains the discretion to add or change typical duties of a position at any time.

Revised
10-19-11
SJ

Reviewed
01-27-17
SD