

UTILITY GENERAL ACCOUNTING SUPERVISOR (GWA)

NATURE OF WORK IN THIS CLASS:

This is complex supervisory and professional water and wastewater utility accounting and fiscal management work.

Employees in this class serve as agency water and wastewater utility accounting and fiscal supervisor responsible for accounting, and related fiscal functions; or assists agency in directing the operations of an accounting department of a water and wastewater utility.

Oversees the daily operations of the accounting department.

ILLUSTRATIVE EXAMPLES OF WORK: (Any one position may not include all the duties listed, nor do the examples cover all duties which may be performed.)

Supervises the accounting and related day-to-day fiscal activities of the water and wastewater utility.

Reviews, analyzes and interprets financial reports and statements; determines the adequacy of internal controls and accounting procedures; develops and implements new accounting techniques and establishes or modifies existing systems and procedures to provide management with data necessary for policy and program planning.

Participates in policy and program planning; provides advice and assistance in preparation and development of the Utility's annual budget in regard to projected costs and revenues, water and wastewater trends, water and wastewater revenue and expenditure projections, and possible funding problems and solutions consistent with best practices in accordance with the National Association of Regulatory Utility Commissioners (NARUC), U.S. Generally Accepted Accounting Principles (GAAP); Governmental Accounting Standards Board (GASB); Office of Management & Budget (OMB) standards and practices as well as other local/state and federal regulatory requirements.

Establishes procedures and guidelines and makes recommendations for accounting operations including but not limited to System Development Charges, Sewer connection and other amortization programs for service billings and collection activities and other related water and wastewater fiscal functions.

Performs other related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS

Knowledge of U.S. Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), Office of Management & Budget (OMB) standards and practices as well as other local/state and federal regulatory requirements.

Knowledge of the principles and practices of management.

Advance computer skills in modern applications, accounting software and databases specific to water and wastewater utility operations, equipment and water and wastewater utility accounting systems.

Ability to supervise accounting, budget and related water and wastewater utility fiscal functions.

Ability to make decisions in accordance with program guidelines and requirements.

Ability to interpret and apply pertinent laws, rules and regulations and other guidelines, specifically National Association of Regulatory Utility Commissioners (NARUC).

Ability to analyze and interpret water and wastewater fiscal and ratemaking data and give advice regarding projected costs, reasonable program levels, water and wastewater trends, water and wastewater revenue and expenditure estimates, and possible funding problems and solutions.

Ability to design complex accounting systems and prepare complex financial statements and reports.

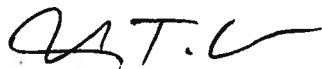
Ability to work effectively with Internal and external customers.

Ability to communicate effectively, orally and in writing.

MINIMUM EXPERIENCE AND TRAINING:

- A) Four years of experience as an Accountant III or equivalent work and graduation from a recognized college or university with a Bachelor's degree in accounting, including or supplemented by 24 semester credit hours of accounting/auditing subjects; or
- B) Three years of experience as an Accountant III or equivalent work and possession of a certificate as a Certified Public Accountant obtained through written examination in a state, territory or the District of Columbia indicating the certificate number, date, place of issuance, and whether the certificate was obtained through written examination; or
- C) Five years of experience as an Accountant III or equivalent work and graduation from a recognized college or university with an Associate's degree in Accounting, including or supplemented by 24 semester credit hours of accounting/auditing subjects.

Established: October 2017



Joseph T. Duenas, Chairman
Consolidated Commission on Utilities