

## **PRINCIPAL ACCOUNTING SUPERVISOR**

**DISTINGUISHING FEATURES OF THE CLASS:** This is a professional accounting position which involves responsibility for independently directing a staff engaged in performing financial record keeping, auditing, reporting and related tasks, requiring planning, organizing, accounting, systematizing and supervision. The work is performed under general supervision of the Department Head or Deputy Department Head with wide latitude allowed for independent formulation of accounting procedures and participation in formulation accounting and fiscal policy. Supervision is exercised over accounting and clerical personnel. Does related work as required.

**TYPICAL WORK ACTIVITIES:** (Illustrative Only)

Plans, assigns, reviews the work of, and trains subordinates engaged in accounting and financial record keeping;  
Supervises the pre-audit and payment of claims rendered against the nursing facility;  
Supervises the keeping of account ledgers by subordinates;  
Independently performs the more difficult accounting or auditing tasks;  
Prepares or supervises the preparation of required financial statements and governmental reports;  
Develops procedures to comply with State and Federal Laws and regulations;  
Supervises the preparation of claims for State, Federal and other reimbursements;  
Assists in the preparation of the annual operating budget;  
Prepares periodic financial or activity reports;  
Assists department heads in determining cost charges in various budget accounts and renders balance on demand;  
Represents the Department in financial dealing with representatives of State, Federal or any other agencies;  
Prepares or supervises the yearly opening and closing journal entries for various funds;  
Verifies that accounting and short-term and long-term financial planning complies with Generally Accepted Accounting Practices (GAAP), Board of Legislator Ordinances and approvals;  
Verifies the correct coding of revenues and proper recording expenditures for accurate presentation of the county's financial reports;  
Analyzes balance sheet accounts on an account by account basis;  
Prepares and/or supervises the yearly opening and closing entries for various funds.

**FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL**

**CHARACTERISTICS:** Comprehensive knowledge of modern accounting methods and techniques; thorough knowledge of local, state and federal laws and regulations which affect the county's activities financially; thorough knowledge of accepted accounting principles and techniques and ability to apply these in performance of duties; ability to plan and direct work of others and accept responsibility for their performance; ability to prepare accurate financial reports and summaries; ability to teach and relay knowledge, information and skills to subordinate accounting and clerical personnel; ability to maintain successful relationships with others.

**MINIMUM QUALIFICATIONS:** Either

- (A) Graduation from a regionally accredited or NYS registered college or university with a Master's Degree in Accounting or Business Management, or a closely related field, including or supplemented by at least 24 semester credit hours in accounting, AND six (6) years of full-time, professional accounting experience; three (3) years of which shall have been in a supervisory capacity; **OR**
- (B) Graduation from a regionally accredited or NYS registered college or university with a Bachelor's Degree in Accounting or Business Management, or a closely related field, including or supplemented by at least 24 semester credit hours in accounting, AND seven (7) years of full-time, professional accounting experience; three (3) years of which shall have been in a supervisory capacity.

**NOTE:** Thirty (30) graduate credit hours in accounting or business management or a closely related field may be substituted for one (1) year of the required non supervisory experience.

**NOTE:** Accounting clerical experience (IE: routine, closely supervised, repetitive tasks of a fiscal nature in accordance with prescribed procedures, such as making entries in a book of accounts or other record or making arithmetic computations) is NOT considered professional accounting experience.