

**COMPETENCY MODEL FOR  
ACCOUNTING RECORDS SUPERVISOR  
CLASS CODE 1119**

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of **ACCOUNTING RECORDS SUPERVISOR**.

1. Reading Comprehension
2. Mathematics
4. Analytical Ability
6. Attention to Detail
20. Job Knowledge
43. Follow Oral Directions
33. Interpersonal Skills
28. Supervision

On the following pages are descriptions of each competency, including a definition, the level of the competency required for the class (*italicized and underlined*), examples of behavioral indicators, and satisfactory and superior performance levels.

**1. READING COMPREHENSION** – Comprehends and correctly applies information presented in written form. Makes correct inferences; draws accurate conclusions.

Level of Competency Required by Job:

- Level 1: Concrete, specific job-related information (work orders; instructions; material/equipment labels)
- Level 2: General information related to field of work and assignments; (articles in trade publications; technical/instructional manuals; memos; letters; e-mails; reports)
- Level 3: Abstract/complex information (highly technical articles/ reports in specialized area; legal or other regulatory material)

Examples of Behavioral Indicators:

- Follows written instructions correctly.
- Learns information presented in writing.
- Identifies relevant written information.
- Interprets written legal regulatory material accurately.

Performance Levels:

Satisfactory

Reads instructions correctly. Learns from manual and other printed material.

Superior

Learns from manual and may answer others' questions. Explains information presented in written form to others.

**2. MATHEMATICS** – Performs arithmetic or higher-level mathematical computations accurately.

Level of Competency Required by Job:

- Level 1: Perform arithmetic computations (add, subtract, multiply, divide, ratios, percentages).
- Level 2: Use algebra (substitute numbers for letters in a formula), geometry (angles, distances, area), and/or descriptive statistics (mean/median/mode, standard deviation, range).
- Level 3: Apply and interpret calculus, inferential statistics (t-tests, correlations, ANOVA, multiple regression) or other very high level mathematics.

Examples of Behavioral Indicators:

- Quickly and accurately performs arithmetic computations.
- Appropriately selects and applies formulas for stated purpose.
- Correctly identifies an appropriate analysis for a specific purpose and selects the appropriate computer program for computation.
- Accurately interprets and presents results of mathematical/statistical computations.

Performance Levels:

Satisfactory

Knows mathematical requirements of the job and performs them correctly. Verifies work to ensure accuracy.

Superior

Identifies additional opportunities for the application of mathematics in work. Answers questions/trains others to assist them in their use of mathematics.

**4. ANALYTICAL ABILITY** – Identifies, obtains, and evaluates relevant information to establish relationships or patterns, cite causes, and reach logical conclusions.

Level of Competency Required by Job:

- Level 1: Recognize similarities/differences in current situation to those previously encountered and is guided accordingly. Apply existing policies correctly. Ask pertinent questions or otherwise seek additional information to formulate appropriate response.
- Level 2: Consider multiple, varied factors when evaluating a situation or issue. Seek additional information to provide further insight. Reach conclusions that logically follow from the information obtained.
- Level 3: Consider a multitude of diverse factors, their interrelationships, the perspectives of others, alternative courses of action and their likely ramifications when evaluating information to reach a conclusion.

Examples of Behavioral Indicators:

- Obtains the necessary amount of relevant information.
- Recognizes the impact of each type of information on conclusions.
- Evaluates the quality/source of information when considering it.
- States the shortcomings of the information and, therefore, the analysis.

Performance Levels:

Satisfactory

Recognizes available relevant information, seeks additional information to consider, and reaches a conclusion. Provides sound, convincing justification for conclusions, citing relevant facts.

Superior

Uses a great deal of existing and obtained information and data to develop and evaluate alternatives and arrive at final conclusions. Provides compelling arguments in support of conclusions.

**6. Attention to Detail** – Extremely careful in addressing all aspects of each work assignment in order to produce “completed staff work” and/or avoid any negative outcomes.

Level of Competency Required by Job:

- Level 1: Ensure all aspects of work assignment are completed as directed.
- Level 2: Verify that each aspect of work assignment is properly completed; make logical inference regarding additional activities that may need to be performed to produce “completed staff work.”
- Level 3: Include evaluation of final work/work product in its accomplishment; make adjustments as possible to improve.

Examples of Behavioral Indicators:

- Carefully checks all aspects of work for completion and accuracy before submitting.
- Identifies errors (for example, typo’s, computations, measurements, application of laws/rules/policies) and corrects them prior to submitting.
- Cross-checks work against available resources.
- Sets up a means of checks and balances to ensure work accuracy.
- Considers changes in final work product to ensure usability by recipient.
- Completes all revisions upon request.

Performance Levels:

Satisfactory

Ensures that each task accomplished represents “completed staff work.” remaining details/ inconsistencies for others to address.

Superior

All aspects of each task completed are verified to be correct. Identifies any No foreseeable consequences of work that may need to be addressed and does so.

**20. Job Knowledge** – Knows information required to perform a specific job  
Includes both widely available courses of study (for example, chemistry, human resources management, graphic arts) and City-specific information (parking regulation and ticketing practices; purchasing procedures; provisions of the City Charter).

Level of Competency Required by Job:

Level 1: Knowledge is concrete, factual, and/or procedural and may be defined by the organization. Situations in which it is applied are quite consistent.

Level 2: Knowledge is substantive and may be defined by an external trade, field, or profession. Situations in which it is applied vary and, as such, require breadth and depth of understanding.

Level 3: Knowledge is abstract, conceptual, and/or complex and may be supported by a well-defined academic discipline or authoritative sources (e.g., laws, ordinances, government guidelines/regulations/codes). Situations in which it is applied may vary greatly or be novel.

Examples of Behavioral Indicators:

- Performs work correctly/avoids technical (job content related) errors.
- Answers technical questions about work accurately.
- Asks few technical questions about the performance of routine work activities.
- Offers advice (“coaching”) to new employees regarding their work.
- Develops training programs for other employees.
- Sought out as a source of information by others.

Performance Levels:

Satisfactory

Sufficient job knowledge to perform work correctly independently. Answers technical questions about work correctly.

Superior

Expertise in technical job information sufficient to serve as a resource to others. May develop training manuals/programs and/or give internal and/or external presentations related to work.

## Job Knowledge Areas

### Accounting/Bookkeeping

1. \*Knowledge of general accounting terminology such as expense, revenue, debit/credit, general ledger sufficient to communicate with accountants.
2. \*Knowledge of principles and practices of bookkeeping such as reconciliations, payables and receivables, cash handling, and posting entries in ledgers.
3. \*Knowledge of Financial Management Information Systems (FMS) and/or other departmental financial systems sufficient to access information pertaining to appropriations, payment vouchers, vendors, and authorities.
4. Knowledge of authorities, such as Interdepartmental Orders, Authority for Expenditure, and Travel Authority sufficient to use the appropriate authority for a particular expenditure.
5. Knowledge of the differences between City-wide annual purchase orders and formal contracts sufficient to enforce and spending limitations of each.
6. \*Knowledge of the regulation as described in City Charter governing the expenditures of City funds sufficient to explain them to new employees or the general public.

### General Office Knowledge

7. \*Knowledge of standard office practices such as filing, indexing, and cross-referencing.
8. \*Knowledge of spreadsheet database and word processing computer applications.

\*Needed at job entry

**43. Follow Oral Directions** – Performs work accurately as directed orally.

Level of Competency Required by Job:

- Level 1: Receive specific, complete oral directions daily or by individual task assignment throughout the day.
- Level 2: Receive general instructions orally that span across days or for entire assignments.
- Level 3: Receive general instructions/assignments orally regarding long-term objectives/responsibilities.

Examples of Behavioral Indicators:

- Does work assigned orally properly and on time.
- Asks pertinent questions for clarification of assignments.
- Performs work correctly when instructions were given orally.
- Explains assignments to others who received the same instructions.
- Performs work in accordance with general outline provided orally.
- Correctly infers details of assignments given only in general terms.

Performance Levels:

Satisfactory

Properly performs work when concrete, specific instructions are given orally. Asks pertinent questions when parts of the instructions are unclear or omitted.

Superior

Properly performs work assigned orally. Answers questions or explains work to others. Correctly infers details or portions of instructions that were omitted.



**33. Interpersonal Skills** – Interacts effectively and courteously with others.

Level of Competency Required by Job:

- Level 1: Interact with members of the workgroup, supervision, and/or the public in a cordial, service-oriented manner.
- Level 2: Interact across department lines and with appointed City officials, and/or members of the public, at times under adversarial circumstances, in a cordial, respectful manner.
- Level 3: Interact with appointed and elected City officials, department heads, representatives of external organizations, and/or the media in a cordial, effective manner.

Examples of Behavioral Indicators:

- Works well with others toward mutual objectives.
- Does not arouse hostility in others.
- “Disagrees without being disagreeable.”
- Elicits acceptance/cooperation from others.
- Affords all individuals respect, regardless of their role or status.
- Effectively addresses concerns of politicians or others who may have their “own agenda.”

Performance Levels:

Satisfactory

Behaves in a courteous, respectful, cooperative manner toward co-workers, other City employees, and members of the public.

Superior

Facilitates positive interpersonal relations within/among workgroups and toward members of the public. Adept at finding similarities and grounds for cooperation/mutual benefit.

**28. Supervision** – Ability to assume direct responsibility for all aspects of the performance of a work group, which requires knowledge and/or ability in the areas of:

- Planning and goal setting
- Creating a safe and positive work environment
- Establishing standards and training employees
- Motivating employees and teambuilding
- Performance Management (assigning, monitoring, facilitating, reviewing and evaluating work, and providing feedback)
- Supporting and developing employees through delegation and participation
- Taking disciplinary action including progressive discipline
- Provisions of employees' MOU's and handling grievances
- Legal requirements including EEO, ADA, FLSA, FMLA, and Workers' Compensation provisions
- Civil Service Commission Rules and Policies related to the management of employees
- Administrative Code provisions related to the management of employees
- Budget processes sufficient to request and justify expenditures in a correct and timely manner

Level of Competency Required by Job:

Level 1: Supervises small workgroup of employees performing the same or highly related work.

Level 2: Supervises a larger workgroup of employees performing various types of work.

Level 3: Supervises employees including provision of coaching and advice to subordinate supervisors.

Examples of Behavioral Indicators:

- Plans, assigns, and monitors work progress.
- Trains employees to do work.
- Evaluates work and gives positive and negative feedback.
- Displays knowledge of legal requirements including applicable Federal and State laws, Administrative Code provisions, Civil Service Commission Rules and Policies, and MOU provisions.

Performance Levels:

Satisfactory

Proficiency in supervision sufficient to supervise a workgroup in terms of task orientation, interpersonal concerns, and personnel administration.

Superior

Proficiency in supervision sufficient to serve as a resource to others and/or represent department position in a public forum.

