

Supervisor of Accounting



Position Synopsis and Purpose

(A position overview and how it connects to the big picture)

Reporting to the Deputy Treasurer/Manager of Finance, the Supervisor of Accounting is responsible for the day-to-day administration of the Finance Division within the Corporate Services Department. This position will supervise the daily operations and tasks of clerical accounting and administrative staff, which include accounts payable, accounts receivable, cash receipting and banking, general accounting, and water billing. Further, this role provides technical guidance to staff in all departments and fosters efficient financial services, by ensuring compliance with all municipal financial policies, legislation and accounting standards. The Supervisor also acts as a key resource for the facilitation and co-ordination of the procurement process in accordance with applicable regulations, legislation, industry best practices and Township policy.



Major Responsibilities

(What this position does and how they allocate their time)

Description	Approx. Time Spent (%)
<p>Administration</p> <ul style="list-style-type: none"> • Provide guidance and supervisory support to municipal staff with financial and general administration duties. • Provide technical advice and recommendations for complex customer-inquiry solutions. • Provide information on accounting procedures, answer questions and respond to inquiries including specialized information when required. • Assist staff with accounting software and troubleshooting solutions when needed. • Represent the Finance Division as required on technical matters in discussion with the Township's auditors, other Township departments, consultants, local boards and other government agencies. • Maintains and reviews documentation related to accounting procedures, routines and workflows. 	10%
<p>Policies/Programs/Service Delivery</p> <ul style="list-style-type: none"> • Establish and maintain detailed systems, procedures, and controls to ensure the efficient processing of accounting operations. • In conjunction with the Manager of Finance, ensure appropriate internal controls are designed and implemented appropriately throughout the Township that relate to financial matters. • Assist in the annual preparation of the Township's operating and capital budgets and any multi-year forecasts. • Ensure compliance of department and external staff with accounting department-related policies, and ensure appropriate, clear communications are delivered to staff on finance procedures as needed. 	10%

Description	Approx. Time Spent (%)
<ul style="list-style-type: none"> • Provide training and assistance to other departments in cash receipting, financial reporting, and budget software. • Responsible for provision of information and advice to other departments on financial matters. Provides financial information to provincial government when required. • Coordinate and review the required documentation related to the annual Corporate Insurance renewal. • Attend the Niagara Public Purchasing Committee monthly meetings, representing West Lincoln with respect to assisting in purchasing decisions 	
<p>Financial Management</p> <p>Accounts Receivable</p> <ul style="list-style-type: none"> • Oversee the general invoicing function, ensuring the completeness and accuracy of monthly Account Receivable invoices and any penalty charges. • Ensure timely collection and address any escalated collection issues, while maintaining good customer-focused relationships. <p>Accounts Payable</p> <ul style="list-style-type: none"> • Oversee the workload of the Accounts Payable Clerks, and other staff as needed, to coordinate an efficient Accounts Payable processing workflow on a weekly basis. • Responsible for the review of accounts payable invoice batches and Purchase Card transactions, and providing feedback on corrections needed, as required. • Use knowledge of excise tax legislation to ensure the appropriate tax amount has been applied. • Providing oversight of actual-to-budget variances with department heads and staff, answering questions and providing information for requests. • Ensure continuous compliance with the Township's Purchasing Policy, such as purchases exceeding certain thresholds receive appropriate approval and that appropriate processes were followed. • At year-end, diligently review status of invoices recorded to ensure appropriate cut-off is maintained for year-end and audit purposes. • Monitor expenditures and ensure compliance with budget limitations. <p>Water Billing</p> <ul style="list-style-type: none"> • Oversee the water billing function as performed by the Water and Tax Clerk and provide guidance on any complex questions or issues. • Ensure timely water billing collection and address any escalated customer issues or complaints. • Review of monthly bulk water invoices, final water meter read invoices, and new water meter installation data input to ensure accuracy, as prepared by Water and Tax Clerk. • Assist Water and Tax Clerk when 'judgement calls' are required in applying water account billing estimates. <p>Financial Reporting & Treasury</p> <ul style="list-style-type: none"> • Prepare bank reconciliation on a monthly basis, taking the lead on investigating and resolving any discrepancies. • Prepare monthly investment reconciliations and prepare investment income journal entries. 	<p>60%</p>

Description	Approx. Time Spent (%)
<ul style="list-style-type: none"> • Oversee the accuracy of accounting information in the general ledger and sub-systems, including ensuring the completion and review of account reconciliations, continuation schedules and periodic reporting. • Prepare general journal entries as necessary, ensuring appropriate support and rationale is included with each. • Assist in the preparation of the annual consolidated financial statements for both the Township and the Library. • Assist in the preparation of working papers and supporting documentation required as part of the annual external audit, which includes detailed analysis of all general ledger accounts. • Assist in the adoption of new accounting standards as required. • Assist in the preparation of the annual Financial Information Report as provided to the provincial government. • Assist in grant reporting as required. <p>Payroll and Benefits</p> <ul style="list-style-type: none"> • Review of bi-weekly payroll processing in absence of Manager of Finance • Assist with OMERS annual pension reporting requirements <p>Tangible Capital Asset (TCA) Management</p> <ul style="list-style-type: none"> • Work in conjunction with GIS & Asset Management Coordinator to prepare yearly summaries, reconciliations, and audit working papers of Tangible Capital Assets, including additions, disposals, and amortization. • Assist in providing financial support and guidance related to the Township's Asset Management Plan and related reporting. 	
<p>Human Resources Management/Organizational Effectiveness</p> <ul style="list-style-type: none"> • Assess and monitor workload, administrative and support systems, and internal reporting relationships; identify opportunities for improvement; direct and implement changes for the Finance Department in conjunction with Manager of Finance as needed. • Provide direct frontline supervision and responsible for providing training, operational work assignments, guidance, discipline and performance evaluations for staff. 	20%

*Note: All activities are expected to be performed in a safe manner, in accordance with the Occupational Health and Safety Act and its Regulations, along with Corporate Safety policies, procedures and programs. In addition, all necessary personal protective equipment must be used and maintained in good condition.



Decision Making and Independence

(Description of types of decision making and independence)

1. List up to 3 examples of the types of decisions that are made or issues/situations that are dealt with on a regular basis and how judgement is used to resolve them.
 - Reviewing Accounts Payable invoices and deciding whether to capitalize or expense an expenditure. This is a commonly seen issue that the role encounters. It is a judgement area as it's not always clear-cut on how to record an expenditure depending on its nature, as both arguments can be made. If an error was made in applying this judgement, this would impact

the municipality's financing of the expenditure and associated financing resources. If recorded as expense inappropriately, it would impact the property tax levy; if recorded as capital inappropriately, it would impact capital financing resources such as reserves, grants, etc. This could cause issues if those financing resources were not intended to be used in that manner. In addition, inappropriate classification could result in a material error within the financial statements as determined by the auditors, which would result in potentially increased audit work, time, and fees. Furthermore, the municipality having oversight over their TCAs is important, especially from an asset management perspective. If expenditures are not correctly classified, there would be a conflict with this objective and also potential deviations from the Asset Management provincial regulations. Resources used to resolve the issue include: consultation with the CPA Handbook, review of the Township TCA Policy, Asset Management provincial regulations, internet research, review of past Township practices, and consultation with others as necessary.

- Accounts Payable invoices are reviewed to ensure compliance with the Township's Purchasing Policy. A thorough understanding of this policy is required. When non-compliance is determined, communication back to the original purchaser is necessary. Often an educational exercise is required to teach and remind the originator the requirements of the policy. At times, a decision is made to not make payment until the proper purchasing documentation is delivered. Judgement is required in reviewing the policy and determining when payment should be withheld. Judgement is also required to understand when situations should be escalated to a Department Head, especially if fraudulent behaviour is suspected.

2. List up to 3 examples of situations or problems that are referred to the supervisor for direction or resolution.

- Decisions that affect the entire Finance Department or various stakeholders would require consultation with the Manager of Finance. An example of this is implementing changes in the internal control processes at the Township, such as the Accounts Payable approval process. If a change is requested to a finance process or a processing change needed within the Diamond accounting software, the Manager of Finance would be made aware of the issue, and given different alternatives in best ways to resolve the issue/request. Would walk through together as needed.



Required Training

(Description of training required in order to perform the major Responsibilities)

- Public sector accounting standards training on new standard requirements as needed
- Changes and updates to excise tax (i.e. HST) legislation
- Attends training, workshops and seminars where appropriate and as required



Minimum Qualifications

(Absolutely cannot do without)

Education (degree/diploma/certifications)

- Completion of a post-secondary education in Accounting, Business or Finance.
- A recognized Professional Accounting Designation (Chartered Professional Accountant or equivalent) is considered an asset.

Experience

- At least three years of progressive, relevant experience.
- At least one year of supervisory or management experience.

Knowledge/Skill/Ability

- In-depth understanding of financial processes and flows within an accounting system – such as general ledger, accounts payable, accounts receivable, and water billing.
- Advanced computer proficiency including thorough knowledge of municipal accounting software, spreadsheets and database management, Windows, Outlook and Microsoft Office applications.
- Proven supervisory skills and the ability to communicate effectively with all levels of staff and the general public.
- Strong organizational skills to manage multiple assignments and meet deadlines.
- Ability to apply professional judgement in decision-making at a mature level.
- Familiarity with the Municipal Act.
- Ability to work independently and in a team environment, manage multiple priorities and tight deadlines.
- Ability to function well under pressure, pay attention to detail and respond to frequent challenging demands.
- The ability to analyze and investigate problems and make recommendations for improvements, taking into account all stakeholders.



Preferred Qualifications (The Ideal Candidate)

Education (degree/diploma/certifications) – in addition to the above

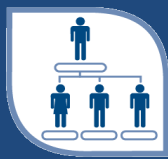
- Completion of Municipal Accounting and Finance Program offered by AMCTO.
- Possession of a Chartered Professional Accountant designation

Experience (in addition to the above)

- Supervisory experience within a finance department, in a municipal and/or unionized environment.

Knowledge/Skill/Ability (in addition to the above)

- Working knowledge of HST tax legislation
- Experience in using Microsoft Dynamics Great Plains software with Diamond Municipal integration, CityWide asset management software, Questica budget reporting software, and Caseware Working Papers software.
- A working knowledge of PSAS Section 3150, Tangible Capital Assets is preferred
- Understanding of data structures and relational databases considered an asset

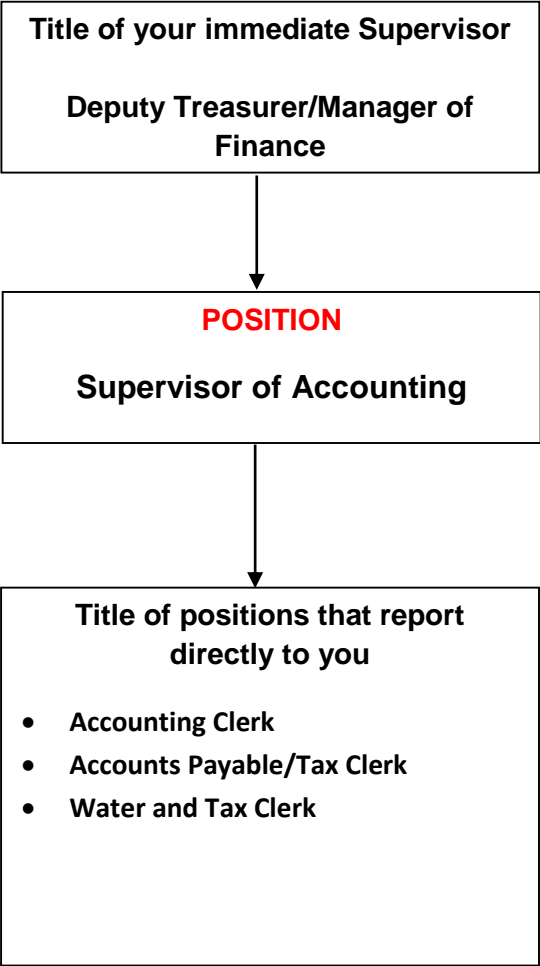


Position Classification (Where this position fits)

Position Title: Supervisor of Accounting	Division: Corporate Services
Department: Finance & Treasury	Classification: Management
Work Location: Townhall	Reports to (Direct): Deputy Treasurer/Manager of Finance
Position(s) Supervised Directly: <ul style="list-style-type: none"> •Accounting Clerk •Accounts Payable and Tax Clerk •Water and Tax Clerk 	Position(s) Supervised Indirectly: None
Effective Date:	Revision Date:
Salary Range:	Hours per Week: 35

Organizational Chart

List the reporting relationship of this position to others within the immediate department.



Created: January 2025
Revised: