

Accountant

Job Code	Job Title	Pay Grade
4265A1	Accountant I	29
4000A1	Accountant II	30
4001A1	Accountant III	32
4002A1	Accountant IV	35
4003A1	Accountant V	38

CONCEPT:

Analyze financial information and prepare financial reports to determine or maintain record of assets, liabilities, and other financial activities within an organization.

TASKS:

Accountant I

- Compiles financial data necessary to develop departmental budgets; completes annual budgets for departments in conjunction with department heads utilizing instructions from the Budget Division; provides budgetary information for Legislative Research and Post Audit; reviews fund controls and departmental or organizational budgets to ensure positive balances.
- Reviews personnel transactions while monitoring salary expenditures to assure adequate funding. Reviews payroll reports to ensure correct payments, deductions and withholdings. Reviews and monitors all travel expenditures and reimbursements, ascertains that all transactions are in accordance with pertinent laws and regulations.
- Audits and reviews purchase requisitions; reviews nomenclature and procedures for compliance with state accounting system requirements; records and monitors general and capital improvement expenditures; verifies and corrects object codes; checks requisition amounts against departmental budgets; recommends necessary corrections.
- Develops, implements, and administers automated or manual inventories of capital equipment, property and supplies. Reconciles physical inventory records; maintains inventory monitoring system.
- Reconciles bank statements and other records with agency or organizational accounts and budgets. Assists a higher level accountant in preparation for the completion of annual fiscal closing and the resultant budgetary documents and reports.

Accountant II

- Prepares cash forecasts, revenue estimates and expenditures, revenue, budget status and other financial management reports.
- Plans, implements and maintains automated accounting procedures by evaluating software and working with programmers for appropriate modifications. Prepares specifications for hardware and software purchase, modification or development.
- Provides technical guidance and training on accounting and fiscal procedures; recommends revisions in the account structure, ledger or report formats and reporting system; consults with agency administrators and other staff members.
- Compares grant proposals and applications with federal and state guidelines for compliance and feasibility; recommends necessary corrections. Audits grant related expenditures for appropriate use and coding; compiles expenditure data and reports to federal and state grantors; prepares periodic financial statements for state and federal review.

Accountant III

- Directs and participates in the day-to-day operation of a phase of a centralized accounting or fiscal operation such as cost accounting, encumbrances, revenue analysis, grant management or other specialized activity; ensures compliance with established accounting principles, policies and objectives; and coordinates operations with other sections.
- Develops non-standard reports and statements such as cash forecasts reflecting the interrelations of accounting, cost budgeting, program cost or comparable information; identifies trends or deviations from standards; evaluates and predicts the effects of changes in operating programs/systems; identifies management needs and refines account structures or reports accordingly.

- Analyzes changes in technology or services provided to determine effects on costs in providing services and/or goods; develops and prepares cost allocation plans and rates by estimating utilization of services and estimating costs of operation, such as equipment, labor and other expenses.
- Provides technical assistance and training to agency staff on accounting and fiscal procedures; recommends revisions in account structure and ledger or report formats and reporting systems; consults with agency administrators and other staff members.
- Develops solutions to operational problems and proposes changes in accounting systems; assists subordinates in the resolution of difficult accounting problems; responds to inquiries pertaining to accounting procedures and policies.
- Compiles grant proposals and applications with federal and state guidelines for compliance; audits grant expenditures for appropriate use and coding; compiles reports for grantors; and prepares periodic financial statements for state and federal review.
- Assists with the preparation of departmental budgets through the development of detailed expenditure and allocation information; prepares financial impact statements and reports of current and projected budget expenditures.
- May be responsible for completion of the agency's annual budget.
- May lead projects or oversee lower level professional accounting staff.

Accountant IV

- Supervises internal accounting of all receipts and expenditures of a large financial operation; assigns and supervises the auditing of invoices and vouchers for accuracy, propriety, and requisite authority; maintains internal control system.
- Deal with contract management.
- May appear before legislative committees concerning the agency's accounting system.
- Develops non-standard reports and statements such as cash forecasts reflecting the interrelation of accounting, cost budgeting, program cost or comparable information; identifies trends or deviations from standards; evaluates and predicts the effects of changes in operating programs/systems; identifies management informational needs and refines account structures or reports accordingly.
- Supervises the compilation of financial data necessary for budget preparation and annual reports; works with vendors, federal agencies, political subdivisions on complex issues; may be responsible for completion of the agency's annual budget.
- Develops solutions to operational problems and proposes changes in complex accounting systems; assists subordinates in the resolution of difficult accounting problems; responds to inquiries pertaining to accounting procedures and policies.

Accountant V

- Plans and directs through subordinate supervisors the activities of an accounting unit engaged in the preparation and maintenance of financial, budgetary or payroll records; researches and develops necessary cost accounting forms for effective fiscal control; coordinates multi-unit accounting methods and fiscal record keeping.
- Administers the accounting and fiscal operations of an agency with extensive field and office fiscal operations; participates in the more complex accounting, auditing, and fiscal operations; develops systems and procedures for agency fiscal operations and enforces compliance; trains and develops professional employees.
- Provides technical guidance on accounting and fiscal procedures; recommends revisions in the account structure, ledger or report formats and reporting systems; consults with agency administrators and other officials.
- Implements cost allocation for setting rates for services and/or goods; responses to inquiries regarding rates, billing and costs; ensures accounting system is in compliance with internal standards, governmental regulations and standard accounting practices.
- Implements new manual or computer-based accounting, billing or budgeting system for financial accounting, management reporting, cost allocation and budget preparation.
- Implements investment policy; communicates with investment consultants, investment managers, and investment custodian to explain policy, monitor activities and ensure policy compliance; directs the compilation of financial, investment and statistical reports; assists in the development of policy statements and guidelines.

LEVELS OF WORK

- Class Group consists of five classes.

Accountant I: This is entry level professional accounting work in the review, maintenance and control of financial records and fiscal expenditures. Work has limited complexity, dealing with small number of fund types, revenue sources, and cost allocations. May examine accounts or resolve difficult reconciliations requiring an analysis of adjustments and corrective entries in the account. Trace transactions and prepare worksheets to reflect discrepancies. Compile and verify the accuracy of accounting data to prepare statements and reports, schedules and comparative analysis of accounting transactions.

Minimum Requirements: One year of experience in professional accounting/auditing work. Education may be substituted for experience as determined relevant by the agency.

Accountant II: This is full performance professional accounting work. Work includes preparing cash forecasts, revenue estimates, and expenditure projections for planning purposes. Employees prepare required annual financial statements, monitor budget balances, and estimate, maintain and review financial information for one or more programs or accounting funds, and analyzes financial issues and proposes solutions consistent with available funds, policies, procedures and generally accepted accounting principles. Employees interpret and apply laws, rules, regulations, and fiscal policies to their job functions.

Minimum Requirements: Two years of experience in professional accounting/auditing work. Education may be substituted for experience as determined relevant by the agency.

Accountant III: This is advanced professional accounting work. Work involves the responsibility for directing an accounting sub-system or fiscal activity; assisting in the management of an extensive accounting or fiscal management program; or performing specialized accounting tasks. Duties at this level require a high degree of concentration due to the many factors that must be considered and weighed before a decision can be reached. Errors may cause major program failure or a high degree of confusion. Employee researches financial problem areas, identify significant trends, prepare a variety of specialized financial management reports, schedules and analyses. Employees may work with users to identify reporting needs and anticipate need and benefit of information and formulate reporting techniques to comply with statewide fiscal policy and special requires of other funding sources.

Minimum Requirements: Three years of experience in professional accounting/auditing work. Education may be substituted for experience as determined relevant by the agency.

Accountant IV: This is supervisory or advanced administrative professional accounting work. Work involves the management of a comprehensive accounting program within an agency; supervision of the day-to-day operations of a functional unit or section within an extensive fiscal operation; or the performance of advanced specialized accounting tasks. This level requires overall responsibility for highly complex accounting system operation including account structure, internal controls and financial reporting. The employee may design complex accounting systems, develop agency policy and regularly act as the primary representative of the department externally. This level also may include contract management, dealing with multiple funding sources and complying with numerous specialized funding source requirements.

Minimum Requirements: Four years of experience in professional accounting/auditing work. Education may be substituted for experience as determined relevant by the agency.

Accountant V: This is financial management and accounting work. This is the highest level management of its classification. Should be supervising individuals through subordinates of a large staff of accountants. Work involves directing an extensive accounting or fiscal operations in an agency; managing a functional unit in the centralized accounting system of a multi-agency operation; or performing advanced administrative, fiscal management, investments control and professional accounting work. Generally these positions report directly to the department head, deputy director or other high level executive manager and perform all duties with a high degree of independence and initiative. Employees develop, recommend and implement policies of a programmatic or operational nature which have a direct impact on programs or services. Employees develop, present and defend policy recommendations made to elected officials or executive decision makers.

Minimum Requirements: Five years of experience in professional accounting/auditing work. Education may be substituted for experience as determined relevant by the agency.

REF: 12/13

REV: 6/23

REV: 6/24