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|  |  | |  |  | | --- | --- | | |  | | --- | | This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position. | | |  | | |  |  | | --- | --- | | **2. Employee's Name (Last, First, M.I.)** | **8. Department/Agency** | |  | Health and Human Services | | **3. Employee Identification Number** | **9. Bureau (Institution, Board, or Commission)** | |  | Bureau of Accounting | | **4. Civil Service Position Code Description** | **10. Division** | | Accountant-A | Federal Grants Division | | **5. Working Title (What the agency calls the position)** | **11. Section** | | Accountant 12 | Public Assistance Grants Section | | **6. Name and Position Code Description of Direct Supervisor** | **12. Unit** | | CLARKE, TIFFANY D; STATE ADMINISTRATIVE MANAGER |  | | **7. Name and Position Code Description of Second Level Supervisor** | **13. Work Location (City and Address)/Hours of Work** | | JONES, REBECCA L; STATE DIVISION ADMINISTRATOR | 235 S. Grand Avenue, Lansing, MI / M-F, 8:00 a.m. - 5:00 p.m. | | |  | | |  |
|  | |  |  |  |  | | --- | --- | --- | --- | |  |  |  |  | |  | |  | | --- | | **14. General Summary of Function/Purpose of Position** | |  |  | |  |  |  |  | | |  | | --- | | The position functions as a senior accountant responsible for managing medium level complex grants, which include Low Income Home Energy Assistance Program (LIHEAP), Community Service Block Grant (CSBG), and Weatherization Assistance Program. These grants are multi-year block grants, ranging from $26,000,000 to $165,000,000, that may have carryover over funding. Responsibility includes preparation of federal financial reports, analysis, and reconciliation of the expenditures and revenue for medium level grants. The position is also responsible for establishing, revising, and implementing accounting procedures; perform research and evaluation of program activities and transactions; and participates as needed with the MDHHS’s year-end closing activities. This position will work closely with state program offices and federal agencies to be sure MDHHS is meeting federal requirements for medium level grants; Have an in-depth knowledge of state and federal laws related to each grant and apply knowledge to the reconciliation and reporting of each grant. Be the point person during state and federal audit reviews for each grant with assistance from management.  Due to the medium level of expertise, independence is required but will receive assistance and guidance from management and other sources for state and federal audit reviews, and for complex and highly technical issues. | | | |  | |  |  |  |  | | | |  |

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|  |  |  |  | |  |  |  | | --- | --- | --- | | |  | | --- | | **15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.  List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.** | | | |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | **Duty 1** | | | | **General Summary:** | **Percentage:** | **50** | | Responsible for managing and preparing medium-level federal financial reports for MDHHS. These grants include LIHEAP, CSBG, and Weatherization grants. | | | | **Individual tasks related to the duty:** |  |  | | * This position manages all aspects of grant management and reporting for the LIHEAP, CSBG, and Weatherization grants, which may include carryover funds, with minimal assistance. * Sole responsibility for all draws, journal vouchers, reconciliations, analysis and filing of reports for medium level grants ranging from $26,000,000 to $165,000,000, which is considered medium materiality for the department and agency. * Analyze and monitor program expenditures and grant activities for assigned grants.  Identify problems related to the programs and resolve problems in accordance with established state and federal policies and procedures and generally accepted accounting principles (GAAP). * Advise program office, budget, and accounting staff on various issues that are exclusively inherent to medium level grants. * understanding of Federal rules and regulations and conducts revisions of MDHHS’ policies and procedures on reporting financial activities of the medium level grants to ensure compliance with federal rules and regulations. * Strong knowledge of Excel and SIGMA – Used as tools for reconciliations and analysis in conjunction with other state accounting software, to validate accuracy of expenditures and revenue. * Independently review the Accounts Receivables (A/R) and Unearned Receipts Payable (URP) on a quarterly basis. Make necessary adjustments to the accounts. * Review unbilled expenses and ensure corrections are made for over-expended and overflow budget lines in SIGMA. * Independently review the Grant Summary spreadsheet, bring inaccuracy to accounting staff, program office, and management’s attention, and collaborate with professional staff on resolutions of any inaccurate data. * Maintain and enhance cash management recording processes to ensure appropriate flow of federal funds in accordance with the provisions of the Cash Management Improvement Act. * Responsible for submission of federal financial reports using very tight time frames and deadlines. * Analyze, research, and prepare responses to both federal and state audit findings and implement corrective action with assistance from management. | | | | **Duty 2** | | | | **General Summary:** | **Percentage:** | **30** | | Actively and independently works with MDHHS’ budget, accounting and program staff.  Works with state and federal auditors. Either on or off-site, with assistance from management. | | | | **Individual tasks related to the duty:** |  |  | | * Represents the federal reporting section as an expert in medium level grants for the SIGMA accounting systems, in meetings with other MDHHS divisions and staff.  Make independent recommendations and resolutions on problems associated with LIHEAP, CSBG, and Weatherization grants. * Provide expertise for medium level grants for state and federal reviews by compiling payment histories, expenditure reports, draw information, and other accounting information needed for reviews.  Attend all state and federal review meetings either via conference call or meetings on or off-site for each grant. * Analyze, research and resolve audit findings and respond to questioned costs related to medium level grants, with assistance from management. * Due to level of expertise on medium level grants, independence is required but will need to utilize management to resolve complex or highly technical issues. * Independently review the Accounts Receivables (A/R) and Unearned Receipts Payable (URP) on a quarterly basis. Make necessary adjustments to the accounts; | | | | **Duty 3** | | | | **General Summary:** | **Percentage:** | **20** | | Perform other accounting duties as requested by the Federal Reporting Human Services Accounting Manager and Federal Reporting Manager. | | | | **Individual tasks related to the duty:** |  |  | | * Analyze expenditure information and make projections on various accounts. * Prepare medium-level complex reconciliations of federal authorization and federal cash position. * Develop, utilize, and maintain a reconciliation process for the federal draw systems in comparison to SIGMA * Independently identify and analyze problems and make necessary adjustments. * Participate in quarterly and year-end closing activities as needed, which requires working extended hours, evenings, and weekends, during these timeframes. * Work with other professional staff in federal reporting, accounting, budget, and program office to resolve any reconciliation issues. * Any additional activities as requested by management, to assist other grant accountants and management in federal reporting and year-end closing activities. | | | | | | | | | | |  |
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|  |  |  |  | |  |  | | --- | --- | |  |  | |  | |  | | --- | | **16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.** | | |  |  | | |  | | --- | | Independently identifies and resolves problems related to medium level grants, which may have carryover funds. Independently advises program office, budget, and accounting staff on various issues that are inherent to medium level grants. These examples of decisions impact the financial information available to Budget and Program staff in decision-making, monitoring and projections. It also impacts the federal agency program reporting.  The consequences of errors include interest penalties, incorrect reporting to federal agencies, and incorrect financial data being used by Budget, Program, and State Budget Office, and potential loss of federal funding. | | | | | | | | |  |
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|  |  |  | |  |  |  | | --- | --- | --- | |  | |  | | --- | | **18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.** | | |  |  | | |  | | --- | | Normal physical effort such as working at a computer terminal inputting financial data. | | | | | | | | | |  |
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|  |  |  |  |  | |  |  |  |  | | --- | --- | --- | --- | | |  | | --- | | **19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.** | | | | |  |  |  | | |  | | --- | | **Additional Subordinates** | | |  | |  |  |  | |  | |  | | --- | |  | |  | |  |  |  | | | | | |  |
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|  | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | **20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):** | | | | | | | | | | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | N | |  | |  | | --- | | Complete and sign service ratings. | |  | |  | | --- | | N | |  | |  | | --- | | Assign work. | |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | N | |  | |  | | --- | | Provide formal written counseling. | |  | |  | | --- | | N | |  | |  | | --- | | Approve work. | |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  | |  | | --- | | N | |  |  |  | |  | |  | | --- | | N | |  | |  | | --- | | Approve leave requests. | |  |  | |  | | --- | | Review work. | |  | |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | N | |  | |  | | --- | | Approve time and attendance. | |  | |  | | --- | | N | |  | |  | | --- | | Provide guidance on work methods. | |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | N | |  | |  | | --- | | Orally reprimand. | |  | |  | | --- | | N | |  | |  | | --- | | Train employees in the work. | |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | | | | | | | | | |  |
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|  | |  |  |  | | --- | --- | --- | | |  | | --- | | **22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?** | | | |  |  | |  | |  | | --- | | Prepared by management. | | | | | | | | | | |  |
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|  | |  |  |  | | --- | --- | --- | | |  | | --- | | **23. What are the essential functions of this position?** | | | |  |  | |  | |  | | --- | | This position functions as a senior accountant responsible for medium level complex grants which include LIHEAP, CSBG, and Weatherization grants, which are multi-year block grants ranging from $26,000,000 to $165,000,000 and may include carryover funding.  Functions include preparation and filing of federal financial reports on very tight deadlines.  Analysis and reconciliation of expenditures and revenue for medium level grants.  Participate as needed in year-end closing activities and be the point person for medium level grants for state and federal reviews. This position will work closely with program offices, budget and accounting personnel as the expert in medium level grants. | | | | | | | | | | |  |
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|  |  |  | |  |  |  | | --- | --- | --- | | |  | | --- | | **24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.** | | | |  |  | |  |  | | | | | | | |  |
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|  |  | |  |  |  | | --- | --- | --- | | |  | | --- | | **25. What is the function of the work area and how does this position fit into that function?** | | | |  |  | |  | |  | | --- | | The Federal Reporting section is responsible for meeting all federal financial reporting requirements; incorporating provisions of the Cash Management Act to MDHHS’s draw down methodologies; administering the transfer of federal funds to the agency’s accounts, properly receipting federal revenues received for the agency; provide guidance to program offices on matters related to fiscal efficiency and meeting compliance with federal rules and regulations in the financial administration of MDHHS’s programs;    The position has sole responsibility in the federal reporting for medium level grants This position reviews program expenditures against grant awards, meets and makes recommendations to program managers in resolving problems and issues. The position has full accountability in the accuracy of data submitted to various federal and state departments and agencies. This position is entrusted with drawing federal funds for the above listed grants for the agency and classifying funds drawn to proper revenue accounts.  This process is done on a daily basis under very tight deadlines imposed by the U.S. Department of Treasury and the Michigan Department of Treasury.  As the sole accountant of medium level grants, this position reviews and evaluates federal grant requirements and federal rules and regulations on an ongoing basis. This position will also be the point person for all federal reviews, with assistance from management. | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | **26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.** | | | | | | |  | |  |  |  |  |  |  |  | | |  | | --- | | **EDUCATION:** | | |  |  |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | Possession of a bachelor's degree with at least 24 semester (36 term) credits in accounting. | | | | | | | | |  |  |  |  |  |  |  | | |  | | --- | | **EXPERIENCE:** | | |  |  |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | **Accountant 12** Three years of professional experience performing or auditing the systematic classification and evaluation of accounting data and the preparation of related financial and managerial reports, including one year equivalent to an Accountant P11, Auditor P11, or Assistant Auditor General P11.  **Alternate Education and Experience**  **Accountant 9 - 12** Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of Accountant P11 experience.  OR  Possession of a Certified Public Accountant certification (CPA) may be substituted for one year of Accountant experience. | | | | | | | | |  |  |  |  |  |  |  | | |  | | --- | | **KNOWLEDGE, SKILLS, AND ABILITIES:** | | | |  |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | Must have knowledge of generally accepted accounting theories, principles, methods, practices, and terminology. Thorough knowledge of techniques used in locating errors in accounting records.  Strong skills in Excel spreadsheets; Experience in SIGMA in processing JV’s and Business Intelligence Queries.  Ability to independently solve difficult accounting and financial problems. Ability to independently collect and organize accounting data, interpret its significance, and prepare accurate financial reports. | | | | | | | | |  |  |  |  |  |  |  | | |  | | --- | | **CERTIFICATES, LICENSES, REGISTRATIONS:** | | | | |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | See job specifications. | | | | | | | | |  |  |  |  |  |  |  | |  | |  | | --- | | ***NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.*** | | | | |  |  | |  |  |  |  |  |  |  | | | | | | | | |  |
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|  |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  |  |  |  |  | |  | |  | | --- | | ***I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.*** | | | |  | |  | |  | | --- | |  | |  | |  | | --- | |  | |  | |  |  |  |  |  | |  | |  | | --- | | **Supervisor** | |  | |  | | --- | | **Date** | |  | |  |  |  |  |  | | | | | | | | |  |
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|  |  |  |  |  |  |  | |  |  |  | | --- | --- | --- | |  |  |  | |  | |  | | --- | | **Indicate any exceptions or additions to the statements of employee or supervisors.** | |  | |  |  |  | |  | |  | | --- | | n/a | |  | |  |  |  | | | |  |
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