

**State of Michigan
Civil Service Commission**

Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code

1. ACCOUNTEC47N

POSITION DESCRIPTION

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.

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| 2. Employee's Name (Last, First, M.I.) | 8. Department/Agency LICENSING AND REGULATORY AFF |
| 3. Employee Identification Number | 9. Bureau (Institution, Board, or Commission) Michigan Liquor Control Commission |
| 4. Civil Service Position Code Description ACCOUNTANT 9-P11 | 10. Division Finance |
| 5. Working Title (What the agency calls the position) Accountant | 11. Section |
| 6. Name and Position Code Description of Direct Supervisor COLE, ALAN, STATE ADMINISTRATIVE MANAGER-1 | 12. Unit |
| 7. Name and Position Code Description of Second Level Supervisor HAMILTON, PAMELA D; STATE DIVISION ADMINISTRATOR | 13. Work Location (City and Address)/Hours of Work 7109 W. Saginaw Hwy, Lansing, MI Monday-Friday, 8am-5pm |

14. General Summary of Function/Purpose of Position

Make Sigma financial entries for the Michigan Liquor Control Commission's (Commission), including Authorized Distribution Agent (ADA) liquor sales and tax collection entries, EFT entries, ADA over/short entries, transfer of agency revenue entries, the payment of expenses entries and monthly/annual adjusting entries. Performs year-end closing procedures and corrects accounting records. Completes and verifies the legally mandated monthly and annual financial statements using Business Intelligence software. Performs budgeting work for the Commission, including working with the Department of Licensing and Regulatory Affairs (LARA) and the Department of Technology, Management and Budget (DTMB) staff. Analyzes revenue and expense accounts. Performs monthly expenditure analysis and projections. Maintains Commission liquor inventory and performs physical Commission inventory counts of selected distilled spirit products at ADA warehouses.

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:** 30

Prepare and review monthly and annual financial statements. Analyze accounting records and reports for accuracy and completeness. Produce Sigma accounting system reports through the use of Business Intelligence queries. Maintain financial control records for several revenue and expenditure accounts. Perform account reconciliations for revenues and expenditures. Assist division director or deputy director with general accounting work.

Individual tasks related to the duty:

- Develop and produce monthly and annual financial statements and management schedules.
- Review and analyze financial statements and accounting transactions for management. These reviews involve the use of Commission financial records as well as Sigma system reports and screens.
- Design, revise and implement changes to financial statements, ensuring accuracy of the statements and conformity of the statements with accounting principles and theories.
- Make recommendations to update, streamline and speed up the process of producing financial statements.
- Maintain financial statement records and reports. Develop guidelines for the maintenance of financial data.
- Assist the division director and/or deputy director with daily, weekly and monthly duties.
- Locate and correct errors in the accounting records. Make entries to correct accounting records.
- Maintain and analyze financial records for various types of revenue and expenditure accounts, performing account reconciliations for revenues and expenditures. Work with LARA central accounting division on any aspects related to these accounts.
- Use the Sigma/Business Intelligence System along with various internal accounting/purchasing/inventory reports.
- Collect and organize accounting data and interpret its significance.
- Act as a liaison/consultant to the Commission staff regarding information needed from the State's accounting system.
- Answer questions regarding the Commission's financial statements and other accounting information.

Duty 2**General Summary:****Percentage:** 30

Process and make Sigma financial entries for the Commission, including ADA liquor sales and tax collection entries, EFT entries, ADA over/short entries, transfer entries, expense entries and monthly/annual adjusting entries.

Individual tasks related to the duty:

- Gather liquor sales and tax collection information, analyze the information and prepare a monthly sales entry spreadsheet.
- Make the preliminary sales revenue entries for all ADAs for each month.
- Obtain the final ADA sales revenue and tax information and calculate and make the adjusting final sales entries for a month.
- Analyze EFT deposit information and make EFT entries.
- Make ADA cash shortage/overage entries and clear ADA cash shortage entries.
- Make all expense and transfer entries.
- Make monthly entries to adjust inventory and prepaid distribution costs.
- Perform year-end closing procedures for Commission accounts and the Liquor Purchase Revolving Fund (LPRF). Make adjusting year-end entries.
- Serve as a backup for Sigma dishonored cash deposit and EFT entries.
- Perform other entries into Sigma to properly record all aspects of the liquor sales process.
- Review Sigma reports to verify the accuracy of all entries made.

Duty 3

General Summary:

Percentage: 25

Perform monthly and annual budgeting work for the Commission, including working with the LARA budget staff and the DTMB budget office. Prepare monthly expense projections reports with comparison to the annual budget amounts. Analyze expense accounts.

Individual tasks related to the duty:

- Determine the Commission's budget needs and current services baseline for the next fiscal year.
- Work with the division director and/or deputy director to develop proposals for change requests for new and expanded bureau services.
- Communicate with department budget staff to relay the Commission's budget needs.
- Work with LARA's liaison to analyze and research MLCC revenues and expenses.
- Perform analysis of individual accounting transactions, program activities, and expense account balances.
- Determine current expenses for the year-to-date by the Commission's major program areas.
- Project expenses for the entire fiscal year using the year-to-date as the base and then adding in amounts for all known and expected changes.
- Provide the department's budget staff with the Commission's projected annual expenses on a monthly basis.
- Use the Sigma/Business Intelligence systems along with various internal accounting/purchasing inventory/sales reports.
- Produce detailed and summary reports on expenses and budgeting for management review.

Duty 4

General Summary:

Percentage: 10

Maintain MLCC liquor inventory and perform physical MLCC inventory counts of selected distilled spirit products at each ADA warehouse. Recommend adjustments to correct Commission inventory records.

Individual tasks related to the duty:

- Select a number of distilled product codes to count the Commission inventory at the ADA warehouses, on a bi-monthly basis. Perform the physical count for selected spirit products at all applicable ADA warehouse locations. Coordinate physical inventory work with the ADA staffs. Compare physical inventory quantities with the state-owned inventory quantities from Commission records. Prepare inventory reports showing the results of the physical counts and make recommendations for adjustments needed to the liquor codes. Provide reports to division management and the ADAs.
- Observe individual product code inventory balances to ensure balances are not too high or low.
- Inform the sales and inventory accounting technician to make adjustments in the sale and inventory system, as necessary, either by making an entry into the system to trigger a spirits product purchase, release inventory from a pending to an available status or return product to the vendor.

Duty 5

General Summary:

Percentage: 5

Perform backup duties and other duties as assigned

Individual tasks related to the duty:

- Perform backup duties and other duties as assigned.
- Work on special projects.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

The position independently decides how reports will be produced most efficiently and how information will be gathered and compiled. Incorrect accounting information and/or financial statements will adversely affect our customers who use the information. Selects the distilled spirit codes to be inventoried and recommends adjustments to inventory records. Liquor vendors and ADAs are affected by the decisions

17. Describe the types of decisions that require the supervisor's review.

When there is a problem that will delay the production of the Commission's financial statements, a supervisor's review is needed. The position uses independent judgment to bring to the attention of the supervisor any problems and questionable/suspicious occurrences. Changes to the accounting system and solutions to accounting problems will be discussed with a supervisor.

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.

This position is mostly performed in a standard office environment where computer, telephone, fax machine and copier usage are required. However, travel to ADA warehouses and off-site meeting facilities is involved as part of the position. Warehouse visits involve exposure to dirt, heat, cold, noise and the necessity to work around moving lift trucks and conveyor systems. Due to deadlines inherent in Sigma and the financial statement process, a high degree of stress may be involved.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a fulltime, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

| | |
|---|---|
| <input type="checkbox"/> Complete and sign service ratings. <input type="checkbox"/> Provide formal written counseling. <input type="checkbox"/> Approve leave requests. <input type="checkbox"/> Approve time and attendance. <input type="checkbox"/> Orally reprimand. | <input type="checkbox"/> Assign work. <input type="checkbox"/> Approve work. <input type="checkbox"/> Review work. <input type="checkbox"/> Provide guidance on work methods. <input type="checkbox"/> Train employees in the work. |
|---|---|

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes

23. What are the essential functions of this position?

This position performs a wide range of accounting duties. It makes Sigma financial entries for the Commission including the ADA sales and tax collection entries, revenue transfer entries, and expense payment entries. It helps with the year-end closing process and corrects accounting records. It produces the monthly and annual financial statements. It performs the monthly and annual budgeting work for the Commission, preparing monthly expense projection reports with comparison to the annual budget amounts. It performs the physical inventory audits of the distilled spirits maintained by ADAs.

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

25. What is the function of the work area and how does this position fit into that function?

The Financial Management Division is a complex division, which involves large revenue collection (approximately \$1.3 billion) and merchandise movement (8.4 million cases of spirits) as well as the operation of sophisticated information technology processes. The division is responsible for the performance of all of the accounting functions for the Commission. These functions include administration and accounting for the spirit wholesaling function, the purchasing of distilled spirits, accounts payable, accounts receivable, budgeting, review and approval of spirit product quotations, preparation of monthly and annual financial statements, the payment of expenses, the transfers of revenue, and the collection/verification/recording of taxes, licensee fees and wholesale proceeds.

This position makes Sigma financial entries for the Commission and prepares monthly and annual financial statements. It prepares the Commission's budget reports. It takes State liquor inventory counts.

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 9

No specific type or amount is required.

Accountant 10

One year of professional experience performing or auditing the systematic classification and evaluation of accounting data and the preparation of related financial and managerial reports equivalent to an Accountant 9 or Auditor 9.

Accountant P11

Two 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 10, Auditor 10, or Assistant Auditor General 10.

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:

Knowledge of governmental accounting principles and procedures. Ability to create financial statements. Strong initiative and follow-through abilities are essential. Outstanding problem-solving abilities are required. Knowledge of word and excel are necessary.

CERTIFICATES, LICENSES, REGISTRATIONS:

None

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

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

N/A

I certify that the entries on these pages are accurate and complete.

Appointing Authority

Date

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.

Employee

Date