

**State of Michigan  
Civil Service Commission**  
Capitol Commons Center, P.O. Box 30002  
Lansing, MI 48909

<b>Position Code</b> 1. ACCTTCHED13R
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## 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.

<b>2. Employee's Name (Last, First, M.I.)</b>	<b>8. Department/Agency</b> LICENSING AND REGULATORY AFF
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> Michigan Liquor Control Commission
<b>4. Civil Service Position Code Description</b> ACCOUNTING TECHNICIAN-E	<b>10. Division</b> Finance
<b>5. Working Title (What the agency calls the position)</b> Accounting Technician	<b>11. Section</b> Finance
<b>6. Name and Position Code Description of Direct Supervisor</b> THEBO, PAMELA; ADMINISTRATIVE TECH SUPV-3	<b>12. Unit</b>
<b>7. Name and Position Code Description of Second Level Supervisor</b> COLE, ALAN; STATE ADMINISTRATIVE MANAGER-1	<b>13. Work Location (City and Address)/Hours of Work</b> 7109 W Saginaw Hwy; Lansing, MI 48917 / 8am -5p Monday - Friday

**14. General Summary of Function/Purpose of Position**

This position handles all of the beer and wine outstate sellers tax reports and payments for the Michigan Liquor Control Commission's (MLCC) Financial Management Division. This position processes expenditure payments and revenue refunds. This position assists in the purchase of spirits for the MLCC, generating payments to spirit suppliers for the cost of spirits and Authorized Distribution Agent (ADA) distribution fees. Payments for spirit purchases amount to almost \$1 billion annually and payments for the liquor distribution fees amount to over \$75,000,000 annually. This position answers questions regarding accounts payable. This position is responsible for the Spirit Price Reduction Program.

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: 35**

Processes the beer and wine outstate sellers report of sales. Research and resolve reporting issues. Perform all work in accordance with the state's tax reporting laws under MCL 436.1301 and MCL 436.1409.

**Individual tasks related to the duty:**

- Analyze and evaluate approximately 1200 beer and wine outstate sellers tax reports submitted monthly for accuracy and completeness. Perform work within set deadlines.
- Review email for Outstate sellers of Beer or Wine reports.
- Compile spreadsheets of reports and sale invoices submitted. Evaluate licensees' reports to ensure reports are submitted by due dates.
- Transfer or scan monthly reports and sales invoices into Content Manager (CM9)
- Notify licensees of errors in their reporting. Make determination when to submit licensees to Enforcement for possible violations of the Liquor Control Code. Answer questions of the Enforcement Division, in regards to missing reports and sales invoices to help resolve those problems.
- Communicate with licensees on missing reports and/or sales invoices.
- Handle complaints and questions from licensees.

**Duty 2**

**General Summary:**

**Percentage: 25**

Assist in processing expenditure payments and revenue refunds for the agency.

**Individual tasks related to the duty:**

- Receive Refund Request Forms and ensure they have all signatures and dates and correct supporting documentation.
- Return incorrect Refund Request forms or documentation to the preparer and follow up as necessary.
- Verify information as necessary in AIMS (the MLCC's Licensing program).
- Enter validation number in C-3 and verify if it was paid by check or credit card or a split payment (check and credit card payment) and then record the refund in C3.
- Scan & email C-3 refunds to supervisor to approve.
- Collate approvals with original refund request.
- Process credit card payments in CEPAS and check refunds in Sigma.
- Scan and email credit card refunds to LARA Revenue Services.
- Verify in SIGMA for final approval.
- Enter all refunds on excel spreadsheet for tracking purposes.
- Resolve returned warrant situations and reprocess, if necessary.

**Duty 3**

**General Summary:**

**Percentage: 25**

Assist with accounts payables and related tasks for liquor purchases for the agency.

**Individual tasks related to the duty:**

- Assist in retrieving from SIPS+ and processing daily purchase orders for liquor purchases. Reconcile daily purchase orders with weekly purchase order, and review for reasonableness. Review inventory balance spreadsheet and apply returns to vendor payments. Balance weekly Purchase Orders to vendor payment journal. Balance vendor payment journal to trial balance. Once Sigma has prepared payment entries, review the entries for accuracy. Assist in distributing weekly purchase orders and any accompanying documentation to suppliers weekly. Assist in saving purchase orders and preparing reports relative to the work.
- Receive telephone calls and correspondence from vendors and the general public related to billings and payments. Research and resolve problems. Compose routine letters, reports and other correspondence relative to the work. Maintain favorable public relations.
- Verify spreadsheets created by SIPS+ of debit and credit memos for liquor returns to suppliers from state inventory upon notification of canceled codes, change in Authorized Distribution Agent (ADA), and other adjustments.
- Receive exception report of adjustments too large to relieve on the week's purchase orders. Verify exceptions on subsequent purchase orders. Research and resolve other exception errors.
- Reconcile and balance net debit/credit memos processed with spreadsheet.
- Pay ADAs the distribution fees for the cases purchased through special purchase. Assist in saving these special documents.
- Assist in emailing inventory return notifications.

#### Duty 4

**General Summary:**

**Percentage: 10**

Responsible for the Spirit Price Reduction Process. Research data submitted by licensees. Determine whether a spirit price reduction request should be approved or denied and prepare the documentation for the Commissioners.

**Individual tasks related to the duty:**

- Research data submitted by licensees to verify they meet the criteria set forth for spirit price reductions by the Commission in Administrative Order 2012-07.
- Prepare documentation to submit for Commission approval. Consult with ADAs, Finance Division Director or Enforcement staff, if necessary.
- Answer questions from licensees, division or commission staff regarding price reductions.
- Maintain electronic copies of approvals or denials. Notify licensees via email of the Commission's decision.

#### Duty 5

**General Summary:**

**Percentage: 5**

Other duties as assigned

**Individual tasks related to the duty:**

- Answer division telephone line. Provide routine information to callers as appropriate. Take and transmit messages to staff members.
- In a backup capacity, balance Electronic Funds Transfers (EFT) deposits. This includes notifying ADAs of any EFT Uncollected amounts and invoice those items, processing new and change of bank information EFT Authorization forms through AIMS, answering licensee EFT questions, and contacting licensees regarding denied EFT Authorization forms to verify information.
- In a backup capacity, compare sales invoices and Recaps from the ADAs to Michigan Liquor Ordering ( MILO ) orders to discern differences. Work with ADAs to determine correct sales and inventory.
- In a backup capacity, obtain source documentation for invoice preparation. Prepare and email invoices with supporting documentation. Prepare monthly ageing report for receivables. Follow up on aging report by preparing statements, past due notices, or telephone inquiries. Correct errors or make adjustments to invoices and the coding of payments. Maintain records for all receivables. Prepare other reports relative to the work. Relieve receivables in system upon receipt of funds, or receive notification of relieved receivable. Match with outstanding invoice.
- Prepare special reports or retrieve financial and statistical information upon supervisor's request for trade publications, newspapers, other control states, other agencies and departments, and the public. Perform work on special projects as requested.

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

This position uses independent judgment to determine whether to charge interest and penalties for late outstate sellers of beer or wine tax reports and payments. This position decides when to forward tax delinquencies and possible violations of the Liquor Control Code to the Enforcement Division. This position determines when a refund is due to a licensee. Taxpayers and the MLCC are affected by these decisions. This position interprets and applies the outstate sellers of beer and wine tax laws and rules in making decisions. The MLCC and the taxpayers are affected by these decisions. This position decides if a vendor claim of a spirit payment error was legitimate based on a review of the documentation and make appropriate corrections to records. This position is responsible for the approval or denial of requests by licensees for spirit price reductions. If not processed correctly, the licensee could be adversely affected in regard to future customer spirit purchases.

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

Any corrections of a volume that requires a large amount of time must be brought to the supervisor's attention. Also, errors of a large dollar amount or errors that are very unusual or unique, are reviewed by a supervisor. Problems or errors of a non-routine nature also are reported to the supervisor to facilitate correction of the source of the problems/errors. Anything of a suspicious nature is brought to the attention of the supervisor. Any spirit vendor issues that cannot be resolved are referred to a supervisor. Problems discovered with the daily or weekly purchase orders are brought to the attention of the 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.**

Work is in a standard office environment. There are prolonged periods of sitting. Computer, telephone, fax machine and copier usage are required. Eye fatigue could result from review of a quantity of unclear documents. There is also lifting of stacks of papers.

**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

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

- |                            |                                    |                            |                                   |
|----------------------------|------------------------------------|----------------------------|-----------------------------------|
| <input type="checkbox"/> N | Complete and sign service ratings. | <input type="checkbox"/> N | Assign work.                      |
| <input type="checkbox"/> N | Provide formal written counseling. | <input type="checkbox"/> N | Approve work.                     |
| <input type="checkbox"/> N | Approve leave requests.            | <input type="checkbox"/> N | Review work.                      |
| <input type="checkbox"/> N | Approve time and attendance.       | <input type="checkbox"/> N | Provide guidance on work methods. |
| <input type="checkbox"/> N | Orally reprimand.                  | <input type="checkbox"/> N | 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 audits all information that is received from outstate sellers' beer and wine tax reports. It verifies that the information received is in accordance with MCL 436.1301 and MCL 436.1409 and the MLCC accounting practices and Business Operating Procedures. This position assists with expenditure payments and revenue refunds. This position assists with the accounts payable duties for the agency. The agency generates all of its own payment (payables) documents for liquor purchases and distribution fees and this position assists in reviewing documents entered into the state's accounting system. This position is responsible for the Spirit Price Reduction Program for the agency.

**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 \$1.9 billion annually) and merchandise movement (10.5 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, purchasing of distilled spirits, maintenance of accounts payable and accounts receivable, budgeting, review and approval of spirit product quotations, preparation of monthly and annual financial statements, payment of expenses, transfers of revenue, and the collection/verification/recording of taxes, licensee fees and wholesale proceeds.

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

**EDUCATION:**

Education typically acquired through completion of high school.

**EXPERIENCE:**

**Accounting Technician 7**

One year of experience involving posting to ledger accounts, reconciling accounts, executing adjustments, and preparing financial statements equivalent to an Accounting Assistant E7.

**Accounting Technician 8**

Two years of experience involving posting to ledger accounts, reconciling accounts, executing adjustments, and preparing financial statements, including one year equivalent to an Accounting Technician 7 or an Accounting Assistant 8.

**Accounting Technician E9**

Three years of experience involving posting to ledger accounts, reconciling accounts, executing adjustments, and preparing financial statements, including one year equivalent to an Accounting Technician 8, two years equivalent to an Accounting Technician 7, or one year equivalent to an Office Supervisor with a subclass code of BKPS.

**Alternate Education and Experience**

**Accounting Technician 7**

Completion of two years of college (60 semester or 90 term credits) with at least 16 semester (24 term) credits in accounting courses may be substituted for the experience requirement.

**Accounting Technician 8**

Possession of a Bachelor's degree with at least 16 semester (24 term) credits in accounting courses may be substituted for the experience requirement.

**Accounting Technician E9**

Possession of a Bachelor's degree with at least 16 semester (24 term) credits in accounting courses and one year of job-related experience may be substituted for the experience requirement.

**KNOWLEDGE, SKILLS, AND ABILITIES:**

Ability to analyze a situation and make decisions. Ability to select and compile data for statements and reports. Ability to assist others to solve work problems. Ability to reconcile data from a variety of sources to ensure accuracy and completeness. Ability to compose correspondence. Ability to communicate effectively. Good telephone etiquette.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

none

*NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.*

***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