

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.	
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) Finance and Administrative Services
4. Civil Service Position Code Description ACCOUNTING SPECIALIST-2	10. Division Financial Services
5. Working Title (What the agency calls the position) Accounting Staff Specialist	11. Section Accounting and Revenue Services
6. Name and Position Code Description of Direct Supervisor TEEL, JUSTIN J; STATE ADMINISTRATIVE MANAGER-1	12. Unit Accounting
7. Name and Position Code Description of Second Level Supervisor MACKAY, LORA J; STATE DIVISION ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 611 W. Ottawa Street, Lansing, MI / Monday through Friday 8:00 a.m to 5:00 p.m.
14. General Summary of Function/Purpose of Position	
<p>This position serves as General Ledger and Interim Assessment Specialist. The position has the sole responsibility for monitoring and analyzing General Ledger balances on a monthly basis providing Interim Assessments which mirror year-end closing monitoring for LARA which is highly diverse and complex in its organizational and Budgetary structure. Lara's annual appropriation is \$502 Million with over 75 funding sources including Federal, Private, Local and Restricted. Since the inception of SIGMA, it is imperative that General Ledger balances are monitored on an ongoing basis so that Budget and Accounting Directors and lead Managers have accurate totals for Budgetary Projections that are used by the Legislature, LARA Executive Office and the Office of Financial Management. The position performs independent research and analysis assignments and recommends proper treatment of accruals, expenditures, and revenue disposition throughout the year. Year-end closing activities of LARA's accounting records require the performance of highly complex duties under very tight closing deadlines set by Department of Management and Budget, Office of Financial Management. In depth, specialized knowledge of the following accounting areas is required: GAAP (Generally Accepted Accounting Principles), specific transactions and how the SIGMA financial tables are affected, the General Ledger in SIGMA and the state's SOMCAFR. (State of Michigan Consolidated Annual Financial Report).</p>	

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

The position has sole responsibility for LARA's complex General Ledger analysis performing specific duties for Interim Assessments... It is imperative that discrepancies and errors are identified and corrected so that the Department's comprehensive financial position is accurately reported to the Legislature and LARA's Executive Office. Financial Statements and Budgetary Projections are used by the Executive Office in making decisions regarding Program activity. Next to the Chief Accountant, this position performs the most complex accounting duties of the Division, essentially performing pre-year-end closing analysis on a monthly basis. In depth, specialized knowledge of the following accounting areas is required: GAAP (Generally Accepted Accounting Principles), specific transactions and how the SIGMA financial tables are affected, the General Ledger in SIGMA and the state's SOMCAFR. (State of Michigan Consolidated Annual Financial Report).

Individual tasks related to the duty:

Executes the Year End Trial Balance and develops worksheets detailing the General Ledger balances for appropriate GLs. Monitor Headlee reportable expenditures (appropriated funds) for accuracy to comply with the Statutory requirement that the State spending paid to or on behalf of local units of government be maintained at a level that does not fall below the base rate of 48.97% Monitor General Ledger activity for Travel Advances, EFT Clearing Fund, Funds Held in Custody and Payroll Clearing Fund and process correcting entries. Reconcile Accounts Payables, Accounts Receivables and Deferred Revenue balances to the subsidiary worksheet based on detail from the prior Year End Closing. This requires a knowledge of accrual-based accounting and the ability to reconcile between appropriation years so that LARA's financial position is accurate in addition to a working knowledge of a department that is highly complex and diverse in its appropriation and funding structure. Update the prior Year End encumbrance spreadsheet to determine lapses to be used in the analysis of the MI-GA-0006 (Core Query – Encumbrances) reports to determine their effect on the authorization balance or Available Resource balances. Review these reports to determine cause of prior year lapses. It is imperative that Executive Management have accurate financial balances so that legislatively mandated program goals are met. Review the MI-GA-0037 (Operating Revenue by Source) for Object balances to determine improper object usage so that the State of Michigan Consolidated Annual Financial Reports are accurate. Review prior AY revenue posting for propriety and process correcting entries from review of the MI-GA-0057 report. Determine the cause of variances and negative expenditures Monitor the EFT clearing fund to ensure that items have been cleared out each month. Execute Business Intelligence queries to monitor balances by Fund/General Ledger and compare to detail transactions to identify discrepancies. Review items on the Interim Assessment checklist to determine course of action for analysis and correction. This duty requires thorough knowledge of accounting principles in order to perform pre-closing analysis throughout the year.

Duty 2

General Summary:

Percentage: 35

This Position has sole responsibility for analyzing and updating the Department Trial Balances for use in resolving complex funding issues relating to over expenditures, encumbrances, and Statement Preparation. These duties are complex in nature and fall outside routine monitoring performed by Accounting and Budget Staff. The position acts as a "trouble shooter" for issues that do not have a clear, short-term resolution.

Individual tasks related to the duty:

Develops appropriated Fund Statements from the Trial Balance (MI-GA-0027), Operating Revenues (MI-GA-0037) and Expenditures by Source Report to update Statements for certain Appropriated Funds for use by the Bureau Director. Reconcile the Trial Balance to the Fund Statements. From the monthly Trial Balance review, update worksheet for the Oil Overcharge Funds. LARA is the oversight Agency for these funds. Execute Business Object queries to analyze data to identify transactions that need to be reclassified including request from Financial staff that are complex in nature and not covered under existing routine scripts. Review several daily accounting reports to resolve funding issues, EFT Returns, and other errors that are complex in nature and fall outside of the routine monitoring performed by Accounting Staff. Journal Vouchers are processed to correct errors. Use knowledge of SIGMA and Business Intelligence to assist in issues encountered by other specialists and analysts within Finance and LARA program areas. Review of negative balances for justification or determine course of action for correction. It is critical that funding issues be resolved before final closing. This position is responsible for the maintenance of SIGMA Security for LARA. Perform quarterly reviews as requested by DTMB to determine if employee's current access is appropriate. This position uses Business Intelligence to develop encumbrance reports merging State-wide reports to be distributed to LARA Finance and program employees. This position serves as backup for the Deposit Clearing Fund Specialist who reconciles and enters correcting entries for EFTs, Credit Cards, and miscellaneous deposits.

Duty 3

General Summary:

Percentage: 15

At year-end closing this position performs analysis of LARA appropriation and funds to correct variances and ensure that final lances properly reflect an accurate disposition of funds to be used by Management and Office of Financial Management in DTMB.

Individual tasks related to the duty:

Verification that general purpose revenue only is recorded in general purpose funds and restricted revenues only are recorded in restricted funds so that legislative requirements have been met. Review of negative balances to determine causes and course of action for correction. Develop a spreadsheet for open purchase orders to be used for analysis and update of encumbrance balances. Run the MI-BS-0001 Trial Balance Report and the MI-GA-0037 Operating Revenues to update key funds to present to the Bureau Director. After DTMB posts the Restricted Revenue Carry Forward to the new year, analyze transactions for accuracy which is critical for Budgetary and Accounting functions. Review and analyze the year-end closing checklist and schedule and take appropriate measures to ensure items are completed. Develop supporting documentation and reconciliation schedules as needed. A thorough analysis of balances, accruals and carry forwards is essential along with a working knowledge of LARA's complex accounting and budgetary requirements.

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

This position is required to work with considerable independence and must structure their own schedule. Independent decisions include analyze and prepare complex journal vouchers that affect multiple General Ledger accounts, operating appropriation numbers, department objects, and objects. The LARA offices and bureaus and the State of Michigan's financial accounting system and financial reports will be in jeopardy if the proper analysis and preparation are not performed.

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

Supervisor review occurs when policy may conflict with Generally Accepted Accounting Principles.

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 activities – sitting; however, high stress due to changing priorities/deadlines. Year end creates additional pressure due to the short time allowed for audit.

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"/> Complete and sign service ratings. | <input type="checkbox"/> Assign work. |
| <input type="checkbox"/> Provide formal written counseling. | <input type="checkbox"/> Approve work. |
| <input type="checkbox"/> Approve leave requests. | <input type="checkbox"/> Review work. |
| <input type="checkbox"/> Approve time and attendance. | <input type="checkbox"/> Provide guidance on work methods. |
| <input type="checkbox"/> Orally reprimand. | <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 serves as General Ledger and Interim Assessment Specialist. The position has the sole responsibility for monitoring and analyzing General Ledger balances monthly, providing Interim Assessments which mirror year-end closing monitoring for LARA, which is highly diverse and complex in its organizational and Budgetary structure., It is imperative that General Ledger balances are monitored on an ongoing basis so that Budget and Accounting Directors and lead Managers have accurate totals for Budgetary Projections that are used by the Legislature, LARA Executive Office and the Office of Financial Management. The position performs independent research and analysis assignments. Year-end closing activities of LARA's accounting records require the performance of highly complex duties under very tight closing deadlines set by Department of Management and Budget, Office of Financial Management. In depth, specialized knowledge of the following accounting areas is required: GAAP (Generally Accepted Accounting Principles), specific transactions and how the SIGMA financial tables are affected, the General Ledger in SIGMA and the state's SOMCAFR. (State of Michigan Consolidated Annual Financial Report).

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.
The State of Michigan's accounting program changed causing minor process and program name changes in the position.

25. What is the function of the work area and how does this position fit into that function?
Maintain the agency's highly complex accounting records of appropriations, allotments, revenues, balance sheet, funds, expenditures, and encumbrances. Reconcile the Agency's accounting records with SIGMA. Maintain various accounting ledgers and monitor the agency's encumbrances. Control the closing of the agency's accounting process during the year end closing process. The Accounting Section is a highly complex work area. This position must independently perform highly complex, professional duties described under item #15 to maintain the integrity of the LARA financial accounting information for managerial, state, federal, and private reporting purposes.

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

EDUCATION:
Bachelor's degree with 36 term credits or 24 semester credits in accounting.

EXPERIENCE:
Two years of professional experienced level (P11) experience as an accountant.

KNOWLEDGE, SKILLS, AND ABILITIES:
none

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.
none

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

Appointing Authority

6/23/2021

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