|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  | |  | | --- | | **State of Michigan Civil Service Commission** | |  |  |  | |  |  |  | | --- | --- | --- | | |  | | --- | | **Position Code** | |  | |  |  | | |  | | --- | |  | | | | |  | |  | | --- | | Capitol Commons Center, P.O. Box 30002 Lansing, MI 48909 | | | | | |  | |  |  |  | |  |  |  |  |  |  |  |  | |  |  | |  | | --- | | **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** | |  | TECH, MGMT AND BUDGET - MB | | **3. Employee Identification Number** | **9. Bureau (Institution, Board, or Commission)** | |  | State Budget Office | | **4. Civil Service Position Code Description** | **10. Division** | | Accountant-A 12 | Office of Financial Management | | **5. Working Title (What the agency calls the position)** | **11. Section** | | Agency Liaison | Accounting and Financial Reporting | | **6. Name and Position Code Description of Direct Supervisor** | **12. Unit** | | Joel McComb; STATE ADMINISTRATIVE MANAGER-1 15 | Accounting | | **7. Name and Position Code Description of Second Level Supervisor** | **13. Work Location (City and Address)/Hours of Work** | | Daniel Jaroche; SENIOR POLICY EXECUTIVE 18 | Hybrid/Flexible | | |  | | |  |
|  | |  |  |  |  | | --- | --- | --- | --- | |  |  |  |  | |  | |  | | --- | | **14. General Summary of Function/Purpose of Position** | |  |  | |  |  |  |  | | As the recognized resource, advises chief accountants in the liaison’s designated departments and component units on accounting, budgetary and financial reporting matters, prepares portions of the State’s Annual Comprehensive Financial Report (ACFR), represents the Office of Financial Management (OFM) with coordination of accounting and budget-related departmental meetings, and performs other tasks as assigned. Solves unique accounting problems, using advanced knowledge of generally accepted accounting principles (GAAP), theories, and their practical application. Develops new or analyzes and modifies existing treatment for unique accounting situations. Solves unique financial statement configuration issues, using advanced knowledge of GAAP and State accounting policies and procedures, theories, and their practical application while serving as the recognized resource for designated departments and component units.  This position will work independently on tasks with little to no supervisory oversight. Provide support for escalated issues from lower-level OFM staff. | | |  | |  |  |  |  | | | |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | |  |  |  | | --- | --- | --- | | |  | | --- | | **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:** | **20** | | Preparation, development, and production of portions of the State's Annual Comprehensive Financial Report (ACFR) for designated departments and component units. | | | | **Individual tasks related to the duty:** |  |  | | * Prepares statements, footnotes, schedules and narrative comments including those related to designated departments and their component units. * Monitors agency responses to ensure compliance with ACFR reporting requirements. * Manages financial information related to designated departments and records necessary entries in the State's accounting system. * Prepares reporting packages related to designated departments and component units. | | | | **Duty 2** | | | | **General Summary:** | **Percentage:** | **25** | | Provides thorough instruction and guidance for designated departments and component units. | | | | **Individual tasks related to the duty:** |  |  | | * Includes telephone and written communication as well as personal contact with agency personnel to coordinate resolution of unique accounting issues, including implementation of new accounting standards and policy changes due to new or amended legislation and executive orders. * Collaborate with management in troubleshooting various problems and recommend procedural changes or the effectuation of new or amended legislation. * Provide guidance to designated departments and component units in closing their books at fiscal year-end. This responsibility includes review of agency reports and accounting events and component unit financial statements to ensure compliance with issued accounting policies. Maintains advanced knowledge of unique accounting and financial reporting requirements for designated departments. * Maintain in-depth comprehension of Governmental Accounting Standards Board’s (GASB) guidance as issued. * Monitor and ensure assigned agencies comply within ACFR closing schedules. | | | | **Duty 3** | | | | **General Summary:** | **Percentage:** | **25** | | Analyzes journal voucher requests from departmental finance officers and chief accountants to assure that adjustments to the State's accounting system reflect existing law, governmental accounting theory, and State policies and procedures. This includes the approval, disapproval, or modification of these requested entries. | | | | **Individual tasks related to the duty:** |  |  | | * Approve, disapprove, or recommend modifications of requested entries. Monitor agencies as necessary to ensure modifications are in place. * Confirm compliance with accounting standards and Financial Management Guide procedures. | | | | **Duty 4** | | | | **General Summary:** | **Percentage:** | **15** | | Develops and controls the State's accounting system's account structure for designated departments and assigned component units. | | | | **Individual tasks related to the duty:** |  |  | | * Prepare required reconciliations of assigned funds to determine if results conform to Generally Accepted Accounting Principles (GAAP) and legislative intent. * Follow-up with agencies to ensure appropriate resolution of errors identified in high-risk populations. * Follow-up on identified account structures to ensure appropriate adjustments are made.  |  |  |  | | --- | --- | --- | | **Duty 5** | | | | **General Summary:** | **Percentage:** | **15** | | Perform other complex miscellaneous projects/duties as assigned. | | | | **Individual tasks related to the duty:** |  |  |  * Various based on assignment. | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | |  |  | | --- | --- | |  |  | |  | |  | | --- | | **16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.** | | |  |  | | |  | | --- | | Numerous requests for assistance from Agency Liaison are made via phone calls and meetings wherein the chief accountant or finance officer presents situations which are either hypothetical or do not clearly follow past practices. The Agency Liaison must provide acceptable guidance based on his/her professional judgment and knowledge of Generally Accepted Accounting Principles (GAAP). | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | |  |  | | --- | --- | |  |  | |  | |  | | --- | | **17. Describe the types of decisions that require the supervisor's review.** | | |  |  | | |  | | --- | | The Agency Liaison, after applying their professional judgment in a given situation, will determine that several feasible alternatives exist and that there is a need to have a consistent policy to be applied statewide. Since each Agency Liaison's responsibilities do not include all departments, the manager must become involved to coordinate this application. | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | |  |  |  | | --- | --- | --- | |  | |  | | --- | | **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.** | | |  |  | | |  | | --- | | Physical effort required to perform this job would be considered normal for a general office setting (i.e., no extraordinary activities required and no unusual conditions or hazards present). | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  | | --- | --- | --- | --- | | |  | | --- | | **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):** | | | | | | | | | | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | 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. | |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  | | --- | --- | --- | | |  | | --- | | **22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?** | | | |  |  | |  | |  | | --- | |  | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  | | --- | --- | --- | | |  | | --- | | **23. What are the essential functions of this position?** | | | |  |  | |  | |  | | --- | | See duties listed in Item 15. | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | |  |  |  | | --- | --- | --- | | |  | | --- | | **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?** | | | |  | See answer to Item 14. | |  | |  | | --- | |  | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | **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.  **Alternate Education and Experience**  **Accountant 9 - 12** Possession of a Certified Public Accountant certification (CPA) may be substituted for one year of Accountant P11 experience.  OR  Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of Accountant P11 experience. | | | | | | | | |  |  |  |  |  |  |  | | |  | | --- | | **KNOWLEDGE, SKILLS, AND ABILITIES:** | | | |  |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | Must have ability to use logic and interpretive analysis to communicate effectively with others and be a self- starter. | | | | | | | | |  |  |  |  |  |  |  | | |  | | --- | | **CERTIFICATES, LICENSES, REGISTRATIONS:** | | | | |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | None Required | | | | | | | | |  |  |  |  |  |  |  | |  | |  | | --- | | ***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** | |  | |  | | --- | | **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** | |  | |  |  |  |  | |  |  |  |  |  | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |