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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** | |  | 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-E 9-11 | 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 |  | | **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** | |  |  | |  |  |  |  | | |  | | --- | | Under the direct supervision of the Section Manager, advises chief accountants in the liaison’s designated departments on accounting, budgetary and financial reporting matters. Prepares portions of the State’s Annual Comprehensive Financial Report (ACFR) for assigned agencies, represents the Office of Financial Management (OFM) by participating in accounting and some budget-related departmental meetings, and performs other tasks as assigned.  Solves basic accounting problems, using standard knowledge of generally accepted accounting principles (GAAP), theories, and their practical application.  This position will work independently on assigned tasks with appropriate instruction, feedback and supervision from management and work collaboratively with other OFM staff. | | | |  | |  |  |  |  | | | |  |

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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:** | **25** | | Under direct supervision, perform research and analysis to help prepare portions of the State’s Annual Comprehensive Financial Report (ACFR) which pertain to assigned agencies. | | | | **Individual tasks related to the duty:** |  |  | | * Preparation of financial statements, footnotes, schedules and narrative comments. * Monitoring agency responses to ensure compliance with ACFR reporting requirements. | | | | **Duty 2** | | | | **General Summary:** | **Percentage:** | **30** | | Provides basic instruction and assistance for assigned agencies. | | | | **Individual tasks related to the duty:** |  |  | | * Includes telephone and written communication as well as personal contact with agency personnel to assist in resolution of basic accounting issues, including implementation of new accounting standards and policy changes due to new or amended legislation and executive orders. This requires standard knowledge of generally accepted accounting principles (GAAP). * Maintain general comprehension of Governmental Accounting Standards Board’s (GASB) guidance as issued. * Support agencies in closing their books at fiscal year-end. * Monitor and ensure agencies compliance with ACFR closing schedules. | | | | **Duty 3** | | | | **General Summary:** | **Percentage:** | **30** | | Reviews journal voucher requests from departmental finance officers and chief accountants to assure that adjustments to the State’s accounting system reflect existing law and governmental accounting theory. | | | | **Individual tasks related to the duty:** |  |  | | * Follow-up with agencies as necessary for modifications. * Confirm compliance with accounting standards and Financial Management Guide procedures. | | | | **Duty 4** | | | | **General Summary:** | **Percentage:** | **10** | | Participates in the development and control of the State’s accounting system’s account structure for assigned agencies. | | | | **Individual tasks related to the duty:** |  |  | | * Participates in preparation of required reconciliations and accounting system analysis to determine if results conform to Generally Accepted Accounting Principles (GAAP) and legislative intent. * Maintain standard knowledge of generally accepted accounting principles (GAAP), theories and their practical application. | | | | **Duty 5** | | | | **General Summary:** | **Percentage:** | **5** | | Perform other duties, as assigned by the section manager. | | | | **Individual tasks related to the duty:** |  |  | | * Various based on assignment. | | | | | | | | | | |  |
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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.** | | |  |  | | |  | | --- | | 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), with the manager’s approval during training period. | | | | | | | | |  |
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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.** | | |  |  | | |  | | --- | | 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). | | | | | | | | | |  |
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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.** | | | | |  |  |  | |  | |  | |  |  |  | |  |  |  | |  | |  | | --- | |  | |  | |  |  |  | | | | | |  |
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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 |  | |  | | --- | | Orally reprimand. | |  | |  | | --- | | N |   N |  | |  | | --- | | Review work. | |  | |  |  | Approve time and attendance |  |  | Provide guidance on work methods |  | |  | N |  | Approve leave requests |  | N |  | Train employees in 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?** | | | |  |  | |  | |  | | --- | |  | | | | | | | | | | |  |
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|  | |  |  |  | | --- | --- | --- | | |  | | --- | | **23. What are the essential functions of this position?** | | | |  |  | |  | |  | | --- | | See duties listed in Item 15. | | | | | | | | | | |  |
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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?** | | | |  |  | |  | |  | | --- | | See answer to Item 14. | | | | | | | | | |  |
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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 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 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 | | | | | | | | |  |  |  |  |  |  |  | |  | |  | | --- | | ***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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|  |  |  |  |  |  |  |  | |  | | --- | | **TO BE FILLED OUT BY APPOINTING AUTHORITY** | |  |  |
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|  |  |  |  |  |  |  | |  |  |  | | --- | --- | --- | |  |  |  | |  | |  | | --- | | **Indicate any exceptions or additions to the statements of employee or supervisors.** | |  | |  |  |  | |  | |  | | --- | | N/A | |  | |  |  |  | | | |  |
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