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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** | | Accounting Specialist-2 13 | 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 subject matter expert authority, this position advises chief accountants in areas of specialization 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) in accounting and budget-related departmental meetings, and performs other tasks as assigned.  Solves the most complex accounting problems, using expert knowledge of generally accepted accounting principles (GAAP), theories, and their practical application. Develops new or analyzes and modifies existing treatments for the most complex accounting, budgetary and financial reporting matters and instructs agency financial officers and chief accountants regarding these treatments; Solves complex financial statement configuration issues, using expert knowledge of GAAP, state accounting policies and procedures, theories, and their practical application; serves as expert authority assigned to complex departments, component units, funds other areas of subject matter expertise.  This position uses independent judgement for decision making and takes action to ensure tasks are met. Provides guidance to mentor and train lower-level 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:** | **20** | | Initiate action in the preparation, development, and production of those portions of the State’s Annual Comprehensive Financial Report (ACFR), which pertain to assigned areas of specialization for various departments, component units and funds. | | | | **Individual tasks related to the duty:** |  |  | | * Identifies opportunities for process improvements and performs research and analysis to develop and implement continuous improvement plans. * Develops and prepares statements, footnotes, schedules and narrative comments including those related to assigned areas of specialization. * Monitors agency responses to ensure compliance with ACFR reporting requirements. * Maintains expert knowledge of the most complex accounting and financial reporting requirements for assigned areas of specialization. * Manages financial information related to assigned areas of specialization and records necessary entries in the State's accounting system. * Prepares reporting packages related to assigned areas of specialization. | | | | **Duty 2** | | | | **General Summary:** | **Percentage:** | 25 | | Provides the highest level of instruction and guidance on accounting policy and procedures in areas of specialization for multifarious departments, component units and the financial management of several funds. | | | | **Individual tasks related to the duty:** |  |  | | * Analyze, interpret, and ensure GASB accounting standards are applied to meet compliance. Communicate and provide guidance to lower-level staff on procedures. * Includes telephone and written communication as well as personal contact with agency personnel to initiate resolution of the most complex accounting issues, including implementation of new accounting standards and policy changes due to new or amended legislation and executive orders. * Collaborate with management to analyze and evaluate new GASB accounting standards to be implemented. * Guide agencies 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. * Maintain critical comprehension and perform research of GASB guidance as issued. * Troubleshoot the most complex problems and develop procedural changes or the effectuation of new or amended legislation from recommendations received. Draft procedural changes and present to management for implementation. * Monitor and ensure assigned agencies comply within ACFR closing schedules. | | | | **Duty 3** | | | | **General Summary:** | **Percentage:** | 25 | | Analyzes complex journal voucher requests for areas of specialization to ensure 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:** |  |  | | * Recognize and analyze emerging trends for new or changes to existing laws, standards and procedures. * Develop, implement and monitor new procedures, guidelines and policies to ensure compliance. * Approve, disapprove, or develop and modifications of requested entries. Monitor and provide guidance to agencies as necessary to ensure modifications are implemented. * Confirm compliance with accounting standards and Financial Management Guide procedures. | | | | **Duty 4** | | | | **General Summary:** | **Percentage:** | 20 | | Develops and controls the State’s accounting system’s account structure for assigned areas of specialization for multifarious departments, component units and assigned funds. | | | | **Individual tasks related to the duty:** |  |  | | * Prepare and performs required reconciliations and accounting analysis to determine if results conform to Generally Accepted Accounting Principles (GAAP) and legislative intent. * Update relevant system profiles for assigned areas of specialization when necessary for effective financial management and establish new system profiles when necessary to comply with legislation or executive order. * Coordinate audit reviews of accounting populations identified as high risk for error and determine appropriate actions for resolution. * Review and assess account structures statewide for appropriateness and consistency. * Coordinates and recommends account structure for new state entities or executive reorganizations. * Identifies opportunities for improvements and performs research and analysis to develop a recommended approach. | | | | **Duty 5** | | | | **General Summary:** | **Percentage:** | 10 | | Perform other complex miscellaneous projects/duties as assigned. | | | | **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 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 upon his/her professional judgment and knowledge of Generally Accepted Accounting Principles. | | | | | | | | |  |
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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 | |  | |  | | --- | | 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. | |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | | | | | | | | | |  |
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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:** | | |  |  |  |  |  | |  |  |  |  |  |  |  | | |  | | --- | | **Accounting Specialist 13 - 15** Four years 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, Auditor, or Assistant Auditor General including two years equivalent to an Accountant P11, Auditor P11, or Assistant Auditor General P11 or one year equivalent to an Accountant 12, Auditor 12, or Assistant Auditor General 12.  **Alternate Education and Experience**  **Accounting Specialist 13 - 15** 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 certificate (CPA) may be substituted for one year of Accountant 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.** | |  | |  |  |  | |  | |  | | --- | | None | |  | |  |  |  | | | |  |
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|  |  |  |  |  |  |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  |  |  |  |  | |  | |  | | --- | | ***I certify that the entries on these pages are accurate and complete.*** | | | |  | |  |  |  |  |  | |  | |  | | --- | |  | |  | |  | | --- | |  | |  | |  |  |  |  |  | |  | |  | | --- | | **Appointing Authority** | |  | |  | | --- | | **Date** | |  | |  |  |  |  |  | | | |  |
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