

GENERAL DESCRIPTION

The ACCOUNTANT 3 designs and modifies agency specific accounting systems or complex subsystems that require frequent changes in requirements or to meet specific business objectives, consults professionally with agency program managers or external organizations, and assures the proper functioning and accountability of fiscal operations.

DISTINGUISHING FEATURES

This is the third of a four level professional series. Work that requires the skill to apply advanced accounting skills to integrate decisions and individual transaction relationships with total agency or state-wide accounting objectives distinguish this class from the next lower level. The lack of overall responsibility for highly complex accounting system operation, including account structure, internal controls and financial reporting, design of complex accounting systems, developing agency policy, and regularly acting as the primary representative of the department externally distinguish this class from the next higher level.

Also see the Allocation Guide for a discussion of the distinctions between Accounting Technician and Accountant positions, and characteristics that affect complexity.

CHARACTERISTIC DUTIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Accounting Functions

Assures proper functioning and accountability of fiscal operations. Develops and initiates business and internal accounting controls to safeguard assets and insure integrity of data and the fiscal system. Reconciles the most complex accounts. Interprets, applies, and assures compliance of assigned operations with governing laws, regulations, policies and procedures.

Designs or enhances agency specific accounting systems or subsystems to address frequent changes in requirements and to meet specific needs or concerns. Works with data processing professionals or designs and modifies automated accounting and reporting systems. Develops, installs and modifies accounting systems, records, methods, and procedures. Recommends and evaluates changes or enhancements to statewide financial management systems and policies.

2. Reporting and Analysis

Ensures the completeness and accuracy of the financial reporting requirements for an agency of moderate complexity. Prepares the required financial statements and related notes and disclosures for a complex agency. Complex agencies are characterized by multiple accounting systems and many fund types, revenue sources, cost centers and cost allocations. There are usually multiple levels of controlling regulations (agency, state, federal, private, etc.) and overlapping reporting periods. Other complexity factors include decentralized operating structures, dedicated or restricted funds and specialized issues such as bonds, investments or trusts.

Advises agency management on financial matters. Researches financial problem areas using discretion in recording and analyzing the data. Identifies significant trends and makes comparisons to previous accounting periods. Prepares a variety of specialized financial management reports, schedules and analyses. Analyzes and interprets complex fiscal and statistical data and reports and recommends management action. Prepares comprehensive narrative reports and financial analyses.

3. Consultation

Consults professionally with agency program managers or external organizations to identify business needs, compliance and reporting requirements. Works with users to identify reporting needs. Anticipates need and benefit of information. Adapts procedures and formulates reporting techniques to comply with statewide fiscal policy or special requirements of other funding sources.

4. Miscellaneous

Prepares and presents information to auditors and officials. Responds to audit reports and defends accounting practices when appropriate. Represents department in meetings and conferences and makes oral presentations. Gives training and technical assistance to department staff and others. May lead projects or oversee lower level professional accounting staff; reviewing work for adequacy, methods, and conformance and giving performance input to the supervisor.

RELATIONSHIP WITH OTHERS

The Accountant 3 has frequent in person, telephone and written contact with agency staff, other agency staff, other jurisdiction staff, and the public to exchange information, address procedural questions, collect data, problem solve, make recommendations, clarify policy and procedure in areas such as the legality, appropriateness, and status of items.

SUPERVISION RECEIVED

The Accountant 3 works independently and some of the work is self-generated. The employee rarely needs technical advice from the supervisor or higher level professional accountant. Special assignments are generally given orally with instructions in terms of general parameters and expected outcomes. The employee consults as needed with the supervisor or program manager to clarify expected results. There is no technical review of recurring work. Review of special assignments is for conformance with generally accepted accounting principles and achievement of overall objectives.

The Accountant 3 works within professional standards and practices, applicable State and Federal laws, rules, regulations, and guidelines. Departmental procedure manuals and directives, state accounting manuals, audit recommendations, Federal regulations, and generally accepted accounting principles guide the work.

KNOWLEDGE AND SKILLS (KS)

Extensive knowledge of computerized accounting systems and how they aid in compiling, maintaining, and using accounting information.

General knowledge of financial applications of data processing, business law, and statistics.

General knowledge of governmental or fund accounting including sources of funds, segregation and display of expenditures and revenues, budgetary accounting.

General knowledge of internal fiscal control requirements.

Skill applying governmental accounting policies, procedures, and operations.

Skill analyzing nonstandard accounting transactions to decide and initiate appropriate entries.

Skill reconciling accounts, initiating corrections, and making adjusting entries.

Skill maintaining accounting procedures and controls.

Skill analyzing and interpreting fiscal information from reports and explaining the implications on an agency's programs or operations.

Skill analyzing accounting information to prevent, detect, and correct errors.

Skill interpreting and applying laws, rules, regulations, policies, and procedures as they relate to financial operations.

Skill preparing a variety of expenditure, revenue, budget status, annual financial statements, related notes and disclosures, and other management reports.

Skill preparing cash forecasts or revenue estimates and expenditure projections.

Skill estimating, maintaining, and reviewing financial information for more programs or accounting funds.

Skill recommending significant modifications or enhancements to accounting systems and policies.

Skill responding to auditors and other external organizations' information requests.

Some Positions Require:

Skill providing guidance and technical expertise to lower-level professional and technical accounting staff.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties done by positions in this class may require different KS's. There is no attempt to describe every KS required for **all** positions in this class. Any additional KS requirements will be on the recruiting announcement.

Adopted 1/98

Revised

STATE OF OREGON
Dept. of Administrative Services
Human Resource Services Division