

GENERAL DESCRIPTION

The ACCOUNTANT 4 applies advanced accounting theory, accounting and management skills to develop and implement agency or statewide accounting policies, procedures, and systems; insure integrity, accuracy, and control of data; and control the expenditure of funds.

DISTINGUISHING FEATURES

This is the fourth of a four level professional series. Overall responsibility for highly complex accounting system operation including account structure, internal controls and financial reporting distinguish this class from the next lower level. Additionally, positions at this level design complex accounting systems, develop agency policy, and regularly act as the primary representative of the department externally.

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

Oversees the maintenance of accounting controls and the preparation of prescribed reports. Resolves the most difficult and unusual accounting problems and insures system adaptations and corrections as necessary.

Designs and implements new or revised accounting systems. Manages projects to develop or enhance complex accounting systems having a significant impact on statewide finances. Oversees the work of professional accounting staff.

Adapts statewide financial management systems to accommodate special and complex agency accounting needs and to comply with changing generally accepted accounting principles, federal, state, and other external requirements. Designs or enhances agency specific accounting systems to interface with statewide financial management systems as needed to meet special accounting requirements.

Leads accounting staff on complex assignments or projects, reviewing work for adequacy, methods, and conformance with Generally Accepted Accounting Principles, governing rules and agency policies. Gives direction, training and guidance for less experienced professional accountants. Helps with review and evaluation of personnel performance.

2. Reporting and Analysis

Ensures the completeness and accuracy of the annual financial reporting requirements for a complex agency including financial statements, disclosure, narrative documentation and interpretation. 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. Generates and analyzes custom reports and fiscal interpretations.

Presents and interprets information within and external to the agency. Designs special fiscal reports that are generated from a centralized accounting system.

3. Consultation

Collaborates with accounting and program management in decision and policy making sessions. Identifies ways of using accounting data for management purposes and encourages a greater use of accounting information. Evaluates risk, benefit, and costs of proposals; supports proposal or develops alternatives and recommends agency action.

4. Miscellaneous

Assures the preparation of responses to audit reports. Presents and defends accounting policies, procedures, or systems to auditors or other external officials.

RELATIONSHIP WITH OTHERS

The Accountant 4 has regular in person, telephone and written contact with agency management and administrators to formulate agency goals and policies and with management and administrators of other agencies to exchange information, determine policy and explore ideas. The employee may also have periodic in-person, telephone and written contact with State and Federal officials to clarify or interpret fiscal laws, codes and policies and to discuss questioned accounting issues.

SUPERVISION RECEIVED

The Accountant 4 works independently and most of the work is self-generated. Special assignments are generally given orally with instructions in terms of general parameters and expected outcomes. The employee does not need technical advice but consults as needed with the supervisor or program manager to clarify expected results. There is no technical review of most the work but review occurs for conformance with generally accepted accounting principles and achievement of overall objectives.

The Accountant 4 works within professional standards and practices, applicable State and Federal laws, rules, regulations, and guidelines. At times, guidelines must be developed or adapted to the specific circumstances of the assignment in response to problems or issues. 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 a specialized financial area or the integration and interrelationship of financial management systems.

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

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

Extensive knowledge of internal fiscal control requirements.

Extensive knowledge of applicable laws, rules, regulations, and policies.

Skill developing, modifying, and implementing accounting systems and policies.

Skill reviewing accounting transactions to insure conformance with generally accepted accounting principles.

Skill applying audit standards to set up, monitor, and modify internal procedures.

Skill preparing and interpreting financial statements and other financial reports.

Skill applying the generally accepted accounting principles to a computer-based accounting application.

Skill advising management about the implications of financial information.

Skill developing and using computer models to analyze and forecast financial data.

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

Some Positions Require:

Skill reviewing the work of other accounting staff for adequacy, methods, and conformance and giving performance information to a supervisor.

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.

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Revised

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