

GENERAL DESCRIPTION

The SUPERVISING ACCOUNTANT applies accounting theory and full proficiency level accounting skills to do accounting functions and supervises accounting professional at the journey and entry level, technical support, or clerical staff. All positions in this class supervise and are excluded from collective bargaining.

DISTINGUISHING FEATURES

This is a single classification and not currently part of a series of classes.

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 do all or some combination of the duties listed below and other related duties.

1. Supervision

Supervises accounting activities of professional and technical staff doing specialized accounting duties. Plans, assigns, and reviews work of staff, adjusting work assignments and schedules to maintain adequate staffing levels and respond to fluctuating workloads. Evaluates employee performance and prepares performance appraisals. Assesses training needs of staff and arranges for or provides appropriate instruction.

Reviews applicant's credentials, participates in the interview process, and hires or effectively recommends hiring staff. Resolves personnel problems, complaints, and formal grievances at the first level. Disciplines and rewards employees and counsels employees in work related activities, personal growth, and career development.

2. Accounting Functions

Uses an established accounting system to establish and maintain accounting procedures and controls for accounting functions such as accounts payable, accounts receivable, contracts, grants, inventory, purchasing, payroll, etc. Sets-up new ledgers and account codes. Analyzes a variety of nonstandard accounting transactions to decide and initiate appropriate entries.

Reconciles accounts, initiates corrections, and makes adjusting entries. Makes or recommends changes to eliminate future reconciliation problems stemming from systems, processes, policies or procedures.

Interprets and applies laws, rules, regulations and fiscal policies and procedures to the functions of a particular agency.

3. Reporting and Analysis

Assures preparation of a variety of agency expenditure, revenue, budget status and other management reports.

Prepares the information for the statewide financial report. Prepares required annual financial statements and related notes and disclosures for an agency of moderate complexity. Prepares

portions of required annual 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 may include decentralized operating structures, dedicated or restricted funds and specialized issues such as bonds, investments or trusts.

Prepares cash forecasts, revenue estimates and expenditure projections for planning purposes. Monitors budget balances and brings issues or proposes corrective action to management. Estimates, maintains and reviews financial information for one or more programs or accounting funds. Analyzes financial issues and proposes solutions consistent with available funds, policies, procedures, and generally accepted accounting principles.

4. Miscellaneous

Serves on a team that recommends significant modifications to agency accounting systems and policies and as the technical resource to the staff. Suggests enhancements for statewide financial management systems. Helps devise and install agency specific accounting systems, procedures and reporting methods or an agency's use of statewide financial management systems.

Responds to auditors and other external organizations' information requests. Presents work products to agency management and external parties.

RELATIONSHIP WITH OTHERS

The Supervising Accountant frequently has telephone, in person or written contact with internal agency staff, other agency staff, other entities and the public to explain accounting policy and processes and to resolve accounting discrepancies or disputes. Typical topics include such items as account balances and reconciliations, report clarifications, payment authorizations, expenditures, and budget balances.

SUPERVISION RECEIVED

The Supervising Accountant works under general supervision and does recurring assignments independently. The employee gets technical guidance from the supervisor on unusual or unprecedented occurrences. The employee receives guidance in areas such as interpretation of agency policies and regulations governing the work, and special project requirements. The supervisor reviews the work as needed to ensure accuracy, completeness and compliance with generally accepted accounting principles and regulatory standards and with personnel rules and regulatory standards.

The Supervising Accountant 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, collective bargaining agreements, and personnel rules and policies guide the work.

SUPERVISION EXERCISED

The Supervising Accountant supervises, plans, and reviews the work of accounting professional, technical or support staff. The employee reviews the work during the assignment or upon completion. The review is for compliance to State and Federal regulations and accounting policies and procedures.

KNOWLEDGE AND SKILLS (KS)

Extensive knowledge of governmental accounting policies, procedures, and operations.
 Extensive knowledge of techniques used to locate errors in accounting records.
 General knowledge of computerized accounting systems and how they aid in compiling, maintaining, and using accounting information.
 General knowledge of supervising techniques and methods.

Skill applying generally accepted accounting theory to account for standard revenues, expenditures, accounts payable, accounts receivable, and inventory.

Skill designing, generating, and reconciling accounting reports, statements, projections, and schedules.

Skill analyzing and interpreting agency fiscal information from reports.

Skill reviewing fiscal transactions to assure conformity to statute, policy, etc.

Skill preparing and explaining accounting information.

Skill recommending accounting controls, financial review trails, improvements to business practices, etc.

Skill organizing and coordinating work groups to resolve issues.

Skill reviewing others' work for compliance and accuracy.

Skill instructing others in accounting procedures, methods, or techniques.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class may require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Additional KS requirements will be explained on the recruiting announcement.

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Revised

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