



FISCAL ANALYST 2

1244

GENERAL DESCRIPTION OF CLASS

The FISCAL ANALYST 2 is a primary budget or fiscal advisor for an agency program, division, section or a small agency. Employees resolve technical issues, clarify budgetary problems and identify and present alternatives. The Fiscal Analyst 2 applies a seasoned professional background to research financial needs, develop budgets, prepare complex financial reports, and plan and review financial operations. Employees interpret appropriations, guide managers and decide management's information needs in a financial area. Employees also apply knowledge of information technology to analyze, research and maintain data, develop fiscal reports and solve problems.

DISTINGUISHING FEATURES

This is the second of a three-level class series. Employees in this class independently manage, control and monitor a wide range of diverse, advanced financial functions. Analysts apply a full range of the budgeting or fiscal processes and adapt them to varying and different situations. The Fiscal Analyst 2 decides how to support program managers by identifying the budgetary data to gather in order to build program budget or financial systems.

The responsibility to advise management on fiscal matters or to administer the fiscal operations for a program, section or small agency distinguishes this class from the Fiscal Analyst 1. A Fiscal Analyst 2 is not responsible for broad fiscal policy analysis, adapting budgetary guidelines and program standards to fit the needs of neither specific program components, nor adapting budgets for changes in regulation, program requirements or goals. These are features of the Fiscal Analyst 3.

The Fiscal Analyst class series is different from the Accounting series because the work is primarily concerned with evaluating, coordinating and integrating an agency's overall financial functions. Although knowledge of accounting principles is helpful, it is not essential to do the work. In contrast, accountants maintain records and systems of assets, liabilities, profit and loss, tax liability or other financial activities. State accountants generally do not forecast future trends in revenues or expenditures, or decide future cash flows or budget requirements.

DUTIES AND RESPONSIBILITIES

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 as well as other related duties:

1. Coordination of Fiscal Operations

Identify operational strengths and weaknesses, or areas of non-compliance with policy, rules or procedures, and recommend corrective actions. Design and implement procedural improvements to automated systems. Recommend procedures for processing financial transactions. Evaluate ongoing program operations and advise management on resource usage or process changes. Monitor and evaluate fiscal operations for effectiveness. Identify areas that would benefit from financial analysis. Monitor financial data to verify accuracy of the records. Develop improved forms or procedures for fiscal operations. Research, develop and modify fiscal models that provide short and long-term fiscal impacts of proposed or implemented policy changes to agency programs.

2. Fiscal Consultation

Seek funding sources from other government agencies. Advise management on administering Federal or other funds. Advise program managers about funding concerns and recommend actions. Forecast and advise others on fiscal trends and relationships. Analyze data to compute rates or fees. Calculate cost of program proposals. Research and decide factors that cause expenditure trends. Recommend operating program changes based on cost overruns or funding limitations. Analyze budgetary impact of proposed legislation or new policy. Train on budget and fiscal procedures. Advise managers on procedures for grant applications. Advise managers in use of agency budget information and assist managers in understanding and tracking their program budgets.

3. Budget Planning and Coordination

Develop budgetary needs of existing and new activities, including analysis and projections of appropriations and limitations. Coordinate program budgets by developing funding guidelines, monitoring fund utilization, and identifying new fund allocations in compliance with legislative intent, other jurisdictional budget plans and service agreements. Prepare allotment plans and consult with management on expenditure and revenue patterns. Prepare budget deviation and contingency plans. Work with DAS budget analysts and Legislative Fiscal Office to solve department budget issues. Prepare finance plans.

Analyze and forecast revenue and expenditure trends. Analyze expenditures against budget projection and revenues to monitor fiscal performance. Advise and recommend budget adjustments. Compute and execute budget reallocations. Reallocate budget funds based on expenditure patterns or forecasts. Revise budget to reflect program or funding changes. Recommend solutions to potential budget deficits. Identify factors causing expenditure trends. Prepare supplemental budget requests with supporting data and justification. Monitor expenditures for compliance with grant provisions.

4. Fiscal reporting

Maintain various financial databases and records for budget and reporting of financial data. Prepare fiscal impact statements. Prepare expenditure reports and quarterly allotment plans. Reconcile database files with accounting system. Prepare status reports on budget and funds. Recommend action based on compilation of data. Create custom reports. Investigate, identify and resolve financial system problems. Analyze success of software version updates. Look into and solve unusual data output. Work with Information Technology specialists to resolve system performance problems. Analyze and coordinate data purges. Review narrative and statistical information to decide statistical and program validity. Decide and present agency position on data reasonableness and significance.

RELATIONSHIP WITH OTHERS

Regular work contacts, regardless of the method of communication are for advising, resolving complaints or problems and influencing or correcting actions. In interpreting program regulations, the Fiscal Analyst 2 advises management on recommended budgeting changes to avoid possible adverse program penalties for non-compliance.

Employees contact State agency budget specialists within their own and outside their own agency to coordinate fiscal issues, gain and give information. They have occasional contact by telephone, in person or in writing with fiscal personnel from other state agencies, other government jurisdictions, funding sources, legislative staff or senior management to discuss agency budget items or fiscal issues.

SUPERVISION RECEIVED

The Fiscal Analyst 2 receives general supervision from an administrative or section manager. Work is generally self-initiated based on agency policy or assigned by agency administration, managerial staff or from another source (e.g., DAS, legislature). Assignments usually involve analyzing a problem or issue or developing a specific report. The Fiscal Analyst 2 works independently and work is reviewed for overall results through periodic progress reports or meetings with supervisor.

Work must comply with regulations, procedures and policies established by the agency or other State and Federal agencies and collective bargaining contracts.

KNOWLEDGE AND SKILLS (KS)

General knowledge of:

Principles and procedures of mathematics such as numbers, their operations and interrelationships including arithmetic, algebra, statistics and their application.
Principles, practices and systems of fiscal management.
Principles and practices of fund budgeting and finance including the analysis and reporting of fiscal data.
Principles and practices of management and public administration.
Management analysis and planning techniques.
Analytical research procedures and methods.
Financial forecasting techniques.
Purposes, functions and fiscal operations typical to government organizations.
Computer financial methods applications and potentials.

Skill to:

Find and identify essential information.
Identify the nature of problems.
Weigh the relative costs and benefits of a potential action.
Communicate technical information effectively orally and in writing to a diverse audience.
Use computer software to track, compile, analyze and forecast statistical and financial information.
Analyze information, reach valid conclusions and make sound recommendations.
Maintain cooperative relationships with those contacted during the course of work.
Model financial information and forecast data to arrive at conclusions.
Communicate verbally to defend a position.
Evaluate business operations to compute affect to budgets and funding expenditures.
Study or survey management systems.
Interpret financial trends and financial statements.
Modify desktop software applications to compile, monitor and report fiscal information in an understandable format for diverse audiences.

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.

Adopted 1/02

Revised

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