



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
10/15/12

Agency: Oregon Department of Corrections

Facility: Fiscal Services, Central Accounting

[] New [X] Revised

This position is:

- [X] Classified
[] Unclassified
[] Executive Service
[] Mgmt. Svc - Supervisory
[] Mgmt. Svc - Managerial
[] Mgmt Svc - Confidential

SECTION 1. POSITION INFORMATION

Form with fields: a. Classification Title: Accountant 3; b. Classification: C1217; c. Effective Date: July 1, 1993; d. Position No: 6000633; e. Working Title: Fixed Asset & Inventory Accountant; f. Agency No: 29100; g. Section Title: Fiscal Services Accounting; h. Budget Auth: 000092780; i. Employee Name: Loreen Arvin; j. Repr. Code: AAON; k. Work Location: Salem/Marion; l. Supervisor Name: Greg Nash, Accounting & Payroll Manager; m. Position: [X] Permanent, [X] Full-Time; n. FLSA: [X] Non-Exempt; o. Eligible for Overtime: [X] Yes

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

The mission of the Oregon Department of Corrections is to promote public safety by holding offenders accountable for their actions and reducing the risk of future criminal behavior. The Department's biennial operating budget includes General Fund, Federal Fund, and Other Funds.

General Services Division provides centralized support services to all levels of the Department through Fiscal Services, Facility Services, Distribution Services, and Information Systems and Services.

Fiscal Services provides a wide variety of services to all levels of the Department through its Central Accounting, Payroll, Central Trust (Inmate Accounts), AFAMIS Support, Purchasing, Contracts, and Statewide Business Services.

Central Accounting is responsible for accounts payable, reconciliations, journal entries, COP construction accounting, federal grant accounting, financial reporting, and portions of DOC accounts receivable. Central Accounting's objectives are to safeguard the asset, maintain good vendor relations, record the transactions correctly, and help DOC make the best use of its accounting information.

- b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

Record and reconcile all Department of Corrections fixed asset and capital outlay related transactions including depreciation, acquisitions, dispositions and transfers. The position also is involved in year end reporting and preparation of the CAFR questionnaire, notes, and disclosures.

SECTION 3. DESCRIPTION OF DUTIES

The employee in this position is expected to recognize their responsibility to act ethically at all times in accordance with the very highest standards of integrity.

Regular attendance is an essential function required to meet the demands of this job and to provide necessary services.

The incumbent is expected to perform position duties in a manner which promotes customer service and harmonious working relationships, including treating all persons courteously and respectfully; engage in effective team participation through willingness to assist and support co-workers, supervisors, and other work-related associations; develop good working relationships with division and agency staff and supervisors through active participation in cross-divisional group projects and in identifying and resolving problems in a constructive, collaborative manner; demonstrate openness to constructive feedback and suggestions, in an effort to strengthen work performance, and contribute to a positive, respectful and productive work atmosphere.

The Oregon Accountability Model (OAM) depends upon a team approach to custody with security-series personnel and non-security personnel communicating effectively to maintain safe, secure, and sanitary correctional environments while preparing inmates for successful reentry into the community. The vast majority of ODOC inmates will return to Oregon communities. Enhanced public safety, lower crime rates, and reduced recidivism can all be tied directly to attitudes and actions of correctional staff who must effectively apply ODOC rules and transition initiatives in their daily interaction with inmates. All staff are expected to model pro-social behaviors; reinforce positive behaviors; redirect negative behaviors; and effectively communicate observed behaviors to responsible program staff, administrators, and supervisors in support of the OAM.

Correctional Case Management (CCM), the critical next step toward implementation of the Oregon Accountability Model, is a proactive, collaborative, multi-disciplinary process. The CCM process unifies procedures and personnel to balance departmental resources and an inmate's needs throughout his/her incarceration and community supervision.

All Department of Corrections staff have a valuable role in the delivery of multi-disciplinary services. Despite differences in their training, culture, and job specific mission, they all have some common goals. When all DOC staff share appropriate information and assist in the case planning of inmates, both the quality of change and the safety of the correctional environment improve. Mutual respect, proper orientation and training, and ongoing communication and cooperation provide the foundation of correctional case management. All staff are expected to follow CCM principles and practices.

List the major duties of the position. State the percentage of time for each duty. Mark "N" for new duties, "R" for revised duties or "NC" for no change in duties. Indicate whether the duty is an "Essential" (E) or "Non-Essential" (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
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Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

80%	R	E	<p>Fixed Assets</p> <ul style="list-style-type: none"> • Review and analyze capital outlay, and non-capital outlay accounts to ensure all expenditures are appropriate. Explain to Agency employees the proper way to code when needed. • Record all capital assets, and intangible assets in AFAMIS and SFMA. • Reconcile capital outlay, capital assets, and property ledger accounts in a timely manner. • Coordinate with appropriate agency personnel on the proper recording of construction in process, software, and intangible assets making recommendations when necessary. • Coordinate the proper recording of acquisitions and disposals including AFAMIS support when needed. • Maintain the fixed asset subsidiary system and property ledger accounts for all capital assets. • Coordinate with AFAMIS support if system changes need to be made for depreciation, and assets. When needed, make adjusting entries to ensure proper coding. • Prepare portions of the CAFR disclosures pertaining to fixed assets. • Calculate depreciation expense for all Agency capital assets. Analyze the depreciation system to ensure all depreciation is adequately calculated and make adjusting entries when needed. • Analyze Item Masters and property ledgers for proper coding. • Evaluate, develop, and implement procedures related to the capital assets program and other accounting operations in accordance with Agency, State, and Federal mandates. • Maintain the Fixed Asset Desk Manual. • Provide capital asset reports to managers and/or auditors as requested. • Answer all audit requests in relation to capital assets. • Implement all General Accounting Standards Board (GASB) pronouncements that are directly related to capital assets.
10%	R	E	<p>Expenditures</p> <ul style="list-style-type: none"> ▪ Review expenditure activity periodically to ensure no abnormal balances occur, research and make correcting entries. ▪ Review expenditures recorded to Other Funds program cost centers and compare with revenues. Follow up with research and make entries where necessary to transfer general fund expenditures to other funds programs that acquire their materials from general fund inventories. ▪ Follow up and respond to journal entry requests from operations, and the budget office.
5%	R	E	<p>1099 Activity</p> <ul style="list-style-type: none"> ▪ Maintain thorough knowledge of DAS and IRS guidelines for 1099 MISC reporting, including guidelines applicable to

			<p>vendors.</p> <ul style="list-style-type: none"> ▪ Maintain thorough knowledge of agency and statewide systems and processes used for 1099 reporting. ▪ Review accounts prior to reporting to ensure expenditures captured for reporting are correct. ▪ Coordinate efforts of technical staff and support staff in filing of 1099 MISC returns. ▪ Be available and knowledgeable to answer questions of technical staff or support staff pertaining to reporting requirements and vendor W-9 requirements.
5%	R	E	Special Projects, Other tasks as assigned.

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

Normal office working conditions. There can be daily contact with inmates. There could be seasonal overtime as necessary.

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

- AFAMIS "On-Line" Help Text
- AFAMIS Procedure Manual
- State of Oregon Accounting Manual
- Accounting Desk Manual
- DOC Rules & Procedures
- Statewide Financial Management Application (SFMA) User Manual
- Year-End Close Manual (YEC)
- Oregon Administrative Rules (OAR)

b. How are these guidelines used?

Guidelines are used to determine when and how accounting activities are to be conducted and to assure uniformity and consistency in the performance of assigned duties.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>			
Vendors/Public	Phone/In Writing	Inquire into specifics of items purchased or donated.	As Needed
DOC Employees/ Mgrs/Supervisors	Phone/In Person/In writing	Resolve issues pertaining to asset acquisitions, donations, dispositions; request physical inventory. Assist and instruct on proper account coding.	As Needed
Other Governmental Agencies	Phone/In Person/In Writing	Coordinate inter-agency transfers of assets.	As Needed

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

In order to maintain accuracy over expenditures, encumbrances, and payables, the employee must determine that accounting transactions are allocated to the appropriate fund, cost centers, and to account numbers that identify the type of expense. Accurate analysis is required of accounting reports to ensure that all accounting entries are recorded correctly. Determine the accuracy of DOC and Board of Parole General Ledger accounts through the reconciliation process, as incorrect General Ledger and Subsidiary Reports adversely affect expenditure projections. Determine that correct expenditure objects are assigned and that appropriate accounting guidelines and procedures are followed when making correcting and/or adjusting journal entries. Effectively plan, prioritize, and use good judgment to ensure timely and accurate results are achieved.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>				
PEM D, X7006	6000040	Person to person conversation, staff meetings, phone, email.	As needed	To ensure accuracy, completeness, and compliance with accounting practices and standards. To communicate expectations and performance.

SECTION 9. OVERSIGHT FUNCTIONSTHIS SECTION IS FOR SUPERVISORY POSITIONS ONLYa. How many employees are directly supervised by this position? 0How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

 Plan work Assigns work Approves work Responds to grievances Disciplines and rewards Coordinates schedules Hires and discharges Recommends hiring Gives input for performance evaluations Prepares & signs performance evaluations**SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION**

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

This position uses knowledge of the Department's Automated Financial Accounting Manufacturing Inventory System (AFAMIS), DAS Statewide Financial Management Application, and skill in operating a micro-computer to enter, update, and retrieve accounting transactions and data.

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following: N/A

Operating Area	Biennial Amount (\$00000.00)	Fund Type
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Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

SECTION 12. SIGNATURES_____
Employee Signature_____
Date_____
Supervisor Signature_____
Date_____
Appointing Authority Signature_____
Date_____
Administrator Signature_____
Date