



STATE OF OREGON  
POSITION DESCRIPTION

Position Revised Date:  
12/2/15

Agency: Oregon Department of Corrections

Facility: DOC Central Office

New  Revised

This position is:

- Classified  
 Unclassified  
 Executive Service  
 Mgmt Svc – Supervisory  
 Mgmt Svc – Managerial  
 Mgmt Svc - Confidential

**SECTION 1. POSITION INFORMATION**

a. Classification Title: <u>Accountant 4</u>	b. Classification No: <u>C1218</u>
c. Effective Date: <u>July 1, 2001</u>	d. Position No: <u>0111001</u>
e. Working Title: <u>Accountant 4</u>	f. Agency No: <u>29100</u>
g. Section Title: <u>Fiscal Services Accounting</u>	h. Budget Auth No: <u>000884910</u>
i. Employee Name: <u>VACANT</u>	j. Repr. Code: <u>AAON</u>
k. Work Location (City – County): <u>Salem/Marion</u>	
l. Supervisor Name (Optional): <u>Greg Nash</u>	
m. Position: <input checked="" type="checkbox"/> Permanent <input type="checkbox"/> Seasonal <input type="checkbox"/> Limited Duration <input type="checkbox"/> Academic Year <input checked="" type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time <input type="checkbox"/> Intermittent <input type="checkbox"/> Job Share	
n. FLSA: <input type="checkbox"/> Exempt <input checked="" type="checkbox"/> Non-Exempt	If Exempt: <input type="checkbox"/> Executive <input type="checkbox"/> Professional <input type="checkbox"/> Administrative
o. Eligible for Overtime: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**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, 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 assets, 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:**

This position provides technical guidance, instruction and direction to DOC accounting in applying advanced accounting theory and skills to develop and implement department-wide accounting procedures. This position is responsible for the integrity of the accounting module of the department's Automated Financial Accounting and Manufacturing System (AFAMIS), a complex financial management tool with multiple fund types, revenue sources, and cost centers. This position ensures system compliance with legislative statutes and establishes the department's year-end and biennium close processes and procedures to comply with state and GAAP accounting and financial reporting requirement. Recommends and establishes updates and improvements for accounting procedures.

This position provides professional assistance to the Accounting Manager, Central Trust Manager, and staff in the interpretation of accounting rules and requirements as well as the development of new business practices. This position is responsible for the department's annual financial reporting requirements, including interfaces with the Statewide Financial Management System (SFMS) for statewide financial reporting and the preparation and the coordination of corresponding financial statements, disclosures, narrative documentation, and interpretation.

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### **SECTION 3. DESCRIPTION OF DUTIES**

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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

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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
25%	R	E	<p>Prepare and assist in the coordination of the department's Consolidated Annual Financial Report (CAFR) including all supporting schedules and notes to the financial statements according to methods, policies, and procedures mandated by state and federal rules and regulations. Provide technical support and assistance to the Department of Administrative Services (DAS) and the Secretary of State Audits Division related to the CAFR methods, policies, and procedures. Establish DOC year-end closing processes and procedures to comply with state and GAAP accounting and financial reporting requirements.</p>
20%	R	E	<p>Provide technical and professional expertise in financial systems development, specifically the Automated Financial Accounting, Inventory, Manufacturing System (AFAMIS). This includes set-up, oversight, and maintenance of the AFAMIS accounting component, including general ledger and subsidiary reports, payables, receivable. Enters the Inmate Welfare Revenue entries and prepares Trust Fund statements. Maintains essential records and files to support all accounting work performed. Review Trial Balances and daily balancing reports for any necessary corrections to the system. Provides technical assistance to program and accounting staff as needed. Assist AFAMIS technical support staff in the review and development of electronic interfaces between AFAMIS, other internal and external computerized systems, including the Statewide Financial Management System (SFMS).</p>

20%	R	E	Maintain expert knowledge of the Oregon Accounting Manual, GAAP and GASB standards and requirements, Department of Corrections' Rules and Policies, Oregon Statewide Financial Management Applications, Oregon State Treasury Cash Management System, Governmental Accounting, Auditing and Financial Reporting, and federal grant reporting requirements. Review and research current accounting literature and DAS and federal rules and regulations for pronouncements having an effect on the departments' accounting, inmate trust, and budgeting practices. Propose appropriate changes to the current accounting systems and procedures. Assist with the implementation of new regulations and financial policies including development of procedures relative to all DOC business operations.
15%	R	E	Review journal entries, reconciliations, fund balances, and accounts payable and receivable. Provide technical support and assistance to Accounting staff and assist in resolving identified issues.
10%	R	E	Identify, document, enhance, and monitor internal control procedures related to Fiscal Services' financial systems. Serve as primary contact and coordinator for Secretary of State Audits Division. Prepare and maintain document describing the department's internal control structure.
10%	R	E	Develop, schedule, and present user training in Basic, Accounting, and other pertinent AFAMIS modules and provide technical assistance to DOC employees as needed on the SFMA, AFAMIS, and TAG systems. Provide follow-up training and assistance as needed.

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#### SECTION 4. WORKING CONDITIONS

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

Majority of duties will be performed in an office environment with occasional in-state travel to field offices and institutions. Consistent with DOC mandates, inmates work in the building in a janitorial capacity. Seasonal overtime when 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.

• Oregon Revised Statutes (ORS)	• DOC Rules and Policies
• Generally Accepted Accounting Principles (GAAP)	• DAS Statewide Financial Mgmt Application (SFMA)
• Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	• Oregon State Treasury Cash Management Manual
• Federal Grant Reporting	• Union Contracts
• Oregon Accounting Manual	• AFAMIS "On-Line" Help Text
• Oregon Administrative Rules (OAR)	• AFAMIS Procedure Manual

- b. How are these guidelines used?

These guidelines provide the parameters for the accounting functions, compliance with legal requirements, uniformity and consistency in decision making and application of procedures.

## 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?
Administrator DAS Controllers Division	Phone/In Person/E-Mail	Information/Direction	At least weekly
Vendors/Customers	Phone/In Person/E-Mail	Information/Direction	As necessary
Employees/Managers/ Supervisors	Phone/In Person/E-Mail	Information/Direction	As necessary
Other Governmental Agencies	Phone/In Person/E-Mail	Resolve payment issues	As necessary

## SECTION 7. POSITION RELATED DECISION MAKING

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

Determines accounting procedures, practices, and internal controls are adequate and consistent with agency policy, rules, regulations, and accepted governmental accounting principles to ensure accurate and sound financial reporting. Determines and applies appropriate monthly reconciliation procedures to ensure that appropriations, limitations and cash accounts are in balance. Analyzes and interprets accounting records to determine that revenue and expenditures are properly recorded, ensuring that efficient and accurate budget controls are applied. When making decisions affecting Central Accounting, will analyze financial records and reports to properly evaluate the status of accounts and fund limitations, providing accurate financial reporting.

**SECTION 8. REVIEW OF WORK**

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
PEME	6000040	Written/Verbal contact	Weekly Basis & Annually	To ensure a smooth workflow; Annually to review performance plan.

**SECTION 9. OVERSIGHT FUNCTIONS**

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

a. How many employees are directly supervised by this position? N/A

How many employees are supervised through a subordinate supervisor? N/A

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

- |  |   |
|--|---|
| <input type="checkbox"/> Plan work               | <input type="checkbox"/> Coordinates schedules                    |
| <input type="checkbox"/> Assigns work            | <input type="checkbox"/> Hires and discharges                     |
| <input type="checkbox"/> Approves work           | <input type="checkbox"/> Recommends hiring                        |
| <input type="checkbox"/> Responds to grievances  | <input type="checkbox"/> Gives input for performance evaluations  |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> 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 (SFMA), State Treasury Banking System, and governmental accounting skills in performing the assigned work. This position participates in agency work sessions designed to implement policy and procedures affecting accounting utilization of the AFAMIS accounting system, budget and funding structure.

This position needs to communicate effectively and have supervisory and management skills to ensure accomplishment of objectives. Must have experience on the use of personal computers. Must have experience in computerized accounting and the ability to examine, analyze, and interpret accounting records. Must be able to produce reports from financial information gathered, both written and computer generated.

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".

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**SECTION 11. ORGANIZATIONAL CHART**

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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.

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**SECTION 12. SIGNATURES**

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Employee Signature

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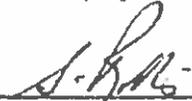
Date

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Supervisor Signature

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Date



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12-14-15

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Appointing Authority Signature

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Date