STATE OF OREGON
POSITION DESCRIPTION

INSTRUCTIONS FOR COMPLETING FORM

► Tab through the form, completing the fill-in fields.
► When finished with the fill-in fields, select Tools, Unprotect Document, File, Save As, Tools, Security Options, Delete asterisks in “Password to Modify” box, Ok, type in path and file name of your choice, Save.
► Fill in remaining information on the form. (MODIFY working condition and special requirement sections, as applicable.)

Agency Oregon Parks and Recreation Department

Region Salem Management Unit Administration

Position Description Status New Revised

SECTION 1. POSITION INFORMATION

Employee Name Vacant
Supervisor Name Rebecca Jasso
Effective Date January 22, 2007
Classification Title Accountant 4
Classification Number X1218
Working Title Senior Accountant
Work Location (Park) Salem/ Headquarters

POSITION
☑ Permanent ☐ Seasonal
☑ Full-Time ☐ Part-Time
☐ Limited Duration ☐ Intermittent
☐ Academic Year ☐ Job Share

FLSA
☑ Exempt ☐ Non-Exempt

IF EXEMPT:
☐ Executive ☑ Professional
☐ Administrative

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.

Oregon Parks and Recreation Department (OPRD) fulfills its mission to “Provide and protect outstanding natural, scenic, cultural, historic and recreational sites for the enjoyment and education of present and future generations” by operating a system of State Parks Recreation, Historic and Natural Areas; by managing special programs including Scenic Rivers, Recreation Trails, Historic Preservation, and Ocean Shores; by managing the Oregon State Fair and Exposition Center; and by providing assistance to local governments for recreation and heritage conservation. The 2009-11 legislatively approved budget includes 602.20 full-time equivalent employees located in the Salem headquarters office, the Oregon State Fairgrounds and four operating regions statewide. OPRD serves more than 40 million visitors per year with a biennial budget of $187.4 million.

This position is located in the Financial Services Section, which is responsible for the Department’s fiscal management and budget administration.
b. Briefly describe (usually one or two sentences are sufficient) 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 is the primary backup for the accounting manager and the lead accountant for the unit. This position has key responsibility to apply technical working knowledge of professional accounting standards to insure the accuracy, integrity, and auditability of the agency financial records and to analyze, interpret, and disseminate financial information in various formats and medias needed. This is accomplished as a team of professional accountants having overall responsibility for a major, highly complex accounting system operation. In order to fully perform the functions of this position, the individual must be very knowledgeable of advanced accounting standards and practices, State statutes, automated transaction-based accounting system, and the Statewide year-end closing processes. This person has the ability to apply advanced accounting skills to integrate decisions and individual transaction relationships with the total agency objectives. These should include creating accounting structures, internal controls and financial reporting.

SECTION 3. POSITION DUTIES

List position’s major duties, stating percentage of time for each duty.

<table>
<thead>
<tr>
<th>% OF TIME</th>
<th>DUTIES</th>
<th>E / NE</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>45%</td>
<td>R</td>
<td>E</td>
<td>Accounting Functions</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Support OPRD Accounting Manager in day-to-day accounting operations. Primary backup when accounting manager is out of the office. Research and prepare written documentation on issues as assigned. Prepare information for audits as requested.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Monitor cash balances. Reviews, analyzes, and monitors dedicated and non-dedicated funds. Reviews and analyzes revenues and expenditures. Coordinates and insures accurate biennial closing. Advises other accounting staff to prepare appropriate adjusting entries.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Develop internal accounting controls to safeguard assets and ensure integrity of data and the fiscal system. These controls include reconciliation of accounts to determine accurate accounting. Review, analyze and make recommendations for establishing enhancements in the FMS computerized accounting system to incorporate GAAP, good internal control, and compliance with federal and state regulations and guidelines.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• In cooperation with OPRD Accounting Manager, determine changes to accounting processes. Write and/or revise policies and procedures as assigned and update FMS business processes in on-line help. Develop policies and procedures that commit the agency to a course of action.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Coordinates and insures accurate year-end closing including review of disclosures for accuracy. This involves directing staff on year-end procedures and directing accounting staff to obtain special accounting adjustments and information, setting internal deadlines, reviewing completed work, and responding to technical questions from DAS employees. Annually performs analysis and prepares statewide entries for the agency’s Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principals.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Researches, analyzes, and verifies the General Ledger. Resolves the most difficult and unusual accounting problems. Utilizing accounting system functionality to accommodate special and complex needs.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Review reconciliation completed by other accountants as needed. Provides direction and assistance in finding solutions to specific fiscal questions using federal and state rules, policies and laws to field staff, accounts payable and accounts receivable staff.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Research issues for compliance with Secretary of State, Oregon Parks and Recreation (OPRD) policy, Oregon Revised Statutes (ORS), Oregon Accounting Manual (OAM), and OPRD Registration and Revenue Administrative Procedures Manual (RRAP). Prepare written documentation of findings and make recommendations to Accounting manager.</td>
</tr>
<tr>
<td>% OF TIME</td>
<td>DUTIES</td>
<td>E / NE</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>-----------</td>
<td>--------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>15%</td>
<td>R</td>
<td>E</td>
<td>Reporting</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Enhances specific accounting system reports to meet special agency requirements. Designs special fiscal reports that are generated from a data mart and analyzes custom reports and fiscal interpretations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Oversees the maintenance and creates ad hoc reports.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Develop and reconcile reports for Business Accounts, Trust Accounts, and Sinking Funds for Region and Field Managers.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Manage monthly and weekly Hyperion reports on the report scheduler.</td>
</tr>
<tr>
<td>15%</td>
<td>NC</td>
<td>E</td>
<td>E-Commerce</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Serve as accounting technical coordinator in the development, implementation, and refinement of the OPRD Point of Sale (POS). Responsibilities include reviewing/accepting accounting oriented deliverables. Work with outside vendor and review accounting deliverables for compliance with governing accounting standards, laws, regulations, policies, and procedures.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Serve as accounting technical coordinator in the development, implementation, and refinement of the OPRD E-commerce. Responsibilities include reviewing/accepting accounting oriented deliverables. Work with outside vendor and review accounting deliverables for compliance with governing accounting standards, laws, regulations, policies, and procedures.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Serve as Financial Services liaison with DAS E-government program.</td>
</tr>
<tr>
<td>15%</td>
<td>R</td>
<td>E</td>
<td>Accounting Structures</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Implements and updates accounting structures as needed for financial and management reports and administrative tracking. Modifies queries to accommodate changes in accounting structures and respective grant periods, and calendar, fiscal or appropriation years.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>System Interfaces</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Analyzes and designs macros, and operates all phases of accounting system interfaces. Analyzes data anomalies. Coordinate all accounting activities including testing, reconciling, balancing, researching and correcting errors and omission on the new FMS versions. Work with staff on resolution of most difficult and unusual problems to insure that corrections are made and recommend system changes, if necessary.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Act as lead representative for OPRD/SFMA accounting in meetings and correspondences with DAS, Treasury, concerning FMS reconciliation issues.</td>
</tr>
<tr>
<td>10%</td>
<td>R</td>
<td>E</td>
<td>Miscellaneous</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Participate on RRAP Manual task force annually to update field operation cash handling procedures.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Serve as backup for ACH and Wire Transfers</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Revenue support for cash receipts tech and field staff.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Performs other duties as assigned.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Inform Accounting manager of training needed by OPRD staff as revenue and expenditure errors are discovered in the accounting records</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Leads accounting staff on complex assignments or projects.</td>
</tr>
</tbody>
</table>

**SECTION 4. WORKING CONDITIONS**

Based on position requirements, include the appropriate working conditions section from the selections below and add any working conditions unique to the position.

**WORKING CONDITIONS – OFFICE POSITIONS**
Normal office conditions. Requires working with a variety of people and situations, which may occasionally expose the employee to an angry or stressful environment.

Regular and consistent attendance is an essential function for this and all positions within this unit.
Overtime and numerous short deadlines may occur throughout the accounting year.

Timeframes for vacations may vary due to these deadlines.

Occasional travel for conferences or meetings may be required.

Some agency training presentations may be required.

Performs duties of position with or without reasonable accommodation.

Work hours for this position are 8:00 am to 5:00 pm.

SECTION 5. GUIDELINES

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

- Oregon Revised Statutes
- Administrative Rules
- Code of Federal Regulations
- Generally Accepted Accounting Principles (GAAP)
- Oregon Accounting Manual (OAM)
- OPRD Policy and Procedure Manuals
- Visitor Services Manual
- Registration and Reservation Administrative Procedures Manual (RRAP)
- SFMA Manuals
- Oregon State Treasury Cash Management Agency Manual
- OPRD Business Processes detailed in FMS on-line help
- Principles of good internal control structure

b. How are these guidelines used?

Employee must be able to apply theoretical guidelines to practical problems to arrive at acceptable and workable solutions in accounting and reporting for agency activities. Knowledge and skill using the financial accounting/reporting and budgeting systems is required to perform the duties of the job. ORS and Chapter Law are used for analyzing program objectives and regulations. Compliance with federal requirements is necessary to retain agency funding through federal grants. Internal Control Plans establish operating guidelines for the protection and accuracy of public resources and information.

SECTION 6. WORK CONTACTS

Excluding co-workers, list the people an employee in this position regularly contacts.

<table>
<thead>
<tr>
<th>WHO CONTACTED</th>
<th>HOW</th>
<th>PURPOSE</th>
<th>HOW OFTEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPRD Headquarter Staff</td>
<td>In person, phone, e-mail</td>
<td>Recommend needed actions, interpret guidelines, answer questions.</td>
<td>Daily</td>
</tr>
<tr>
<td>OPRD Field Staff</td>
<td>In person, phone, e-mail</td>
<td>Recommend needed actions, interpret guidelines, answer questions.</td>
<td>Daily</td>
</tr>
<tr>
<td>OPRD Management</td>
<td>In person, phone, e-mail</td>
<td>Recommend needed actions, interpret guidelines, answer questions, prepare reports.</td>
<td>Daily</td>
</tr>
<tr>
<td>DAS/ SFMA</td>
<td>In person, phone, e-mail</td>
<td>Normal operating conditions, consult and recommend needed agency actions. Resolve accounting issues</td>
<td>Daily</td>
</tr>
</tbody>
</table>
WHO CONTACTED | HOW | PURPOSE | HOW OFTEN
---|---|---|---
DAS/ SARS | In person, phone, e-mail | Discuss problems and resolve issues regarding year end close | As Needed
State Treasury | In person, phone, e-mail | Consult with and resolve issues regarding treasury accounts. | As Needed
Secretary of State – Audits | In person, phone, e-mail | Discuss problems and resolve issues regarding agency audits | As Needed
Other State Agencies | In person, phone, e-mail | Discuss with and request documents, determine appropriate T-Codes for payments | As Needed

SECTION 7. POSITION-RELATED DECISION MAKING

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

This position develops complex policies and procedures to make decisions concerning the proper accounting and reporting treatment of all agency transactions. Examines accounting practices of agency for compliance with statewide policies, procedures and guidelines. Provides direction and guidance to agency management and staff regarding operational compliance to OAM rules. Provides training and instruction to other accountants, field support staff, and field managers regarding the accounting processes.

This person in the position decides whether, and how, accounting entries should be made to the agency financial records and determines the accuracy of resulting fund and accounting balances. This person decides how to approach and create custom financial reports to aid OPRD staff, and how to structure data resources and design logic for criteria.

The position requires an excellent understanding and knowledge of the accounting systems processing logic, profiles and coding in order to make correct decisions when developing detailed agency structures and determining corrective actions. Prioritization of work is very critical in this position due to the many short-term accounting and budgeting deadlines, and requires the ability to successfully manage projects with varied agency implications. Responding quickly and accurately to agency management and staff is also very critical.

Decisions related to the agency’s invoice for payment, their compliance to OAM rules, the selection of the correct accounts to be charged per the financial plan, and the ability to make that payment in regards to the agency’s available allotment, appropriation or cash balance are all essential to this position. If the wrong information or interpretation is given, it could result in a violation of law, policy or procedure, as well as the accounting integrity of the Financial Services Division.

SECTION 8. REVIEW OF WORK

*Who reviews the work of the position?*

<table>
<thead>
<tr>
<th>CLASSIFICATION TITLE</th>
<th>POSITION NUMBER</th>
<th>HOW</th>
<th>HOW OFTEN</th>
<th>PURPOSE OF REVIEW</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEM E</td>
<td>6220103</td>
<td>See below</td>
<td>Daily/as needed</td>
<td>See below</td>
</tr>
</tbody>
</table>

How/Purpose of Review: The Accounting manager (Principal Executive Manager E) reviews this position through internal and independent audit review of performance work products and performs an annual performance appraisal of this position. Review also comes via feedback from field offices and management. Other than a high level periodic review this position operates independently, is self-directed, and is responsible for the decisions made and the outcomes achieved.
SECTION 9. OVERSIGHT FUNCTIONS

a. How many employees are directly supervised by this position? 0

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

- Plans work
- Assigns work
- Approves work
- Responds to grievances
- Disciplines and rewards
- Coordinates schedules
- Hires and discharges
- Recommends hiring
- Gives input for performance evaluations
- Prepares and signs performance evaluations

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: Based on position requirements, include the appropriate special requirements below (delete any NOT required) and add any knowledge, skills, certificates, and licenses needed at time of hire that are not contained in the current classification specifications.

This position works independently and most of the work is self-generated. There is little technical level review of most of the work. The skill level is such as to not generally require technical advice.

This position is responsible to promote and foster a diverse and discrimination/harassment-free workplace; establish and maintain professional and collaborative working relationships with all contacts; contribute to a positive, respectful and productive work environment; maintain regular and punctual attendance; perform all duties in a safe manner; and comply with all policies and procedures. Working in a team oriented environment requires participative decisions making and cooperative interactions among staff and management. Be aware of Affirmative Action and the department’s diversity strategies and goals.

The individual should have an extensive knowledge of agency and central financial operations, ability to conduct quantitative analyses, and identify problems and needed improvements, be hardworking and detail oriented, and have a desire to participate in a continually changing environment. The employee must be self-motivated and be able to meet numerous deadlines with frequent interruptions in their daily work schedule. In addition, an extensive understanding of complex statewide financial management and budgetary systems is necessary. An excellent knowledge of governmental or fund accounting, and fiscal controls or compliance are also necessary.

SPECIAL REQUIREMENTS – OFFICE POSITIONS

Must meet the following special requirements:
- have a criminal history background check that meets OPRD criteria
- comply with and adhere to applicable federal, state, local, and agency rules, laws, standards, procedures, and policies

The person in this position must have:
• Skill in listening to what people say and asking appropriate questions to obtain needed information.
• Skill in providing factual information based on observation, knowledge and understanding.
• Skill in common courtesy while communicating with others.
• Skill in maintaining composure and taking appropriate action during emergency or emotionally-charged situations.
• Skill in the use of a personal computer.
• Skill in evaluating situations, applying rules and guidelines, determining and carrying out appropriate course of action to achieve desired results.
• Skill in leading individuals or a small group in accomplishing basic tasks.

BUDGET AUTHORITY: If position has authority to commit agency operating money, provide the following:
<table>
<thead>
<tr>
<th>OPERATING AREA</th>
<th>BIENNIAL AMOUNT</th>
<th>FUND TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

**SECTION 12. SIGNATURES**

_____________________________   ________________   ____________________________   _______________
Employee Signature          Date                      Supervisor Signature          Date

_____________________________   ________________
Appointing Authority Signature          Date