



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
1/21/15

Agency: Department of Environmental Quality

Facility: HQ

[] New [x] Revised

This position is:

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

SECTION 1. POSITION INFORMATION

a. Classification Title: Accountant 1
b. Classification No: C1215
c. Effective Date: 11/30/2015
d. Position No: 0798
e. Working Title: Revenue Accountant
f. Agency No: 34000
g. Section Title: Financial Services
h. Budget Auth No: 000178160
i. Employee Name:
j. Repr. Code: AD
k. Work Location (City - County): Portland - Multnomah
l. Supervisor Name (Optional):
m. Position: [x] Permanent [] Seasonal [] Limited Duration [] Academic Year
[x] Full-Time [] Part-Time [] Intermittent [] Job Share
n. FLSA: [] Exempt [x] Non-Exempt
If Exempt: [] Executive [] Professional [] Administrative
o. Eligible for Overtime: [x] Yes [] 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 Central Services Division (CSD) assists the Department in achieving its mission by providing central management services for the agency in accounting, budgeting, information systems, human resources, health and safety, purchasing, property control, intergovernmental coordination and pollution bond fund and tax credit program assistance. The Division serves 2 headquarters divisions, 3 regional divisions located throughout Oregon, the vehicle inspection and laboratory programs. Services are provided to over 700 DEQ positions, various local and regional governments, and directly to citizens.

The Financial Services Section provides agency-wide accounting, accounts payable, audit coordination, contract and agreement compliance, cost recovery project accounting, payroll support, financial reporting services, assists in preparing the agency biennial budget, monitoring of the budget, emergency board requests and fiscal analysis of legislation and other proposals.

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:

Promote the integrity and accuracy of the Department’s revenue generation activities through participation in the development and operation of a working system of internal control designed to prevent fraud, waste and abuse and through continuous oversight and reconciliation of revenue-related financial transactions and financial reporting.

SECTION 3. DESCRIPTION OF DUTIES

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
65%	R	E	I. REVENUE ACCOUNTING a. Identifies and tracks errors through the accounting system and makes appropriate reversals or correcting entries. Coordinates with and assists Revenue Accountant 3 as needed in order to ensure all in-coming revenue is accurately reflected in the accounting system. b. Responds to inquiries from internal and external customers concerning payments on invoices or other accounts. c. Reconciles accounts to the general ledger or control ledgers, identifies and resolves discrepancies, and prepares adjusting journal entries as needed. d. Assists in developing, implementing and maintaining invoicing systems by coordinating with Business Systems Development, Program consultants and other Accounting branch staff. f. Investigates and resolves invoicing and revenue related problems by applying an overall understanding of account relationships within the accounting system. g. Coordinates with Program staff and with Department of Revenue (DOR) and private collection agencies those liquidated accounts receivables assigned for collection activity. h. Monitors bankruptcy activity to ensure DEQ claims are filed for unpaid invoices and tracks status of proceedings. i. Oversees deposit liability, prepayment and trust account transactions in order to correctly deposit or transfer funds and accurately reflect outstanding balances for financial accounting and reporting. j. Performs other revenue related duties (such as covering for absent employees) necessary for the proper functioning of the Accounting branch.
35%	NC	E	b. Responds to inquiries from internal and external customers concerning payments on invoices or other accounts.
	NC	E	c. Reconciles accounts to the general ledger or control ledgers, identifies and resolves discrepancies, and prepares adjusting journal entries as needed.
	NC	E	d. Assists in developing, implementing and maintaining invoicing systems by coordinating with Business Systems Development, Program consultants and other Accounting branch staff.
	R	E	f. Investigates and resolves invoicing and revenue related problems by applying an overall understanding of account relationships within the accounting system.
	R	E	g. Coordinates with Program staff and with Department of Revenue (DOR) and private collection agencies those liquidated accounts receivables assigned for collection activity.
	N	E	h. Monitors bankruptcy activity to ensure DEQ claims are filed for unpaid invoices and tracks status of proceedings.
	N	E	i. Oversees deposit liability, prepayment and trust account transactions in order to correctly deposit or transfer funds and accurately reflect outstanding balances for financial accounting and reporting.
	R	NE	j. Performs other revenue related duties (such as covering for absent employees) necessary for the proper functioning of the Accounting branch.
	N	E	II. REVENUE REPORTING, RECONCILIATION AND ANALYSIS a. Participates with other members of the Accounting branch to analyze accounting procedures and make recommendations to ensure that DEQ’s financial accounting and reporting activities are in compliance with state, federal, and professional standards of operation and that a working system of internal control is in place to prevent fraud, misuse of public funds, and waste.
	N	E	b. Monitors internal controls specific to revenue accounting, such

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit “Enter”.

	R	E	as periodically evaluating the operational risk assessment, and creating or updating critical policies and procedures necessary to guide collection and other revenue activities.
	NC	E	c. Performs daily, monthly, quarterly and annual reconciliations of accounts necessary to ensure proper oversight and tracking of all revenue related activity. Such reconciliations include, but are not limited to, reconciling DOR and private collection agency records to DEQ's records, reconciling outstanding invoices with internal deposit systems, and reconciling agent fee collection activities and deposits..
	N	E	d. Uses accounting records and supporting documentation to compile special reports related to revenues and/or invoicing. These reports include, but are not limited to outstanding receivables reports, liquidated and delinquent debt reporting.
			e. Serves as primary Accounting branch audit contact with Oregon Secretary of State auditors for revenue related activities as part of the annual statewide Comprehensive Annual Financial Report (CAFR) audit.

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.

This is a Headquarters office position which requires heavy computer use. Frequent work under tight deadlines; there are daily, monthly and fiscal year-end deadlines. Overtime may be required to meet work deadlines.

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 and Oregon Administrative Rules; Agency Administrative policies and procedures; EPA guidelines, rules, policies and procedures; Federal grant regulations; Oregon Accounting Manual; Generally Accepted Accounting Principles, and Statewide Financial Management System user guides and handbooks.

b. How are these guidelines used?

To assure all revenue and collection actions conform to laws, rules, policies, and procedures, to assure the proper and timely recording of revenue, and to address any revenue related issues.

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?
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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".

Department employees	Phone/in person/e-mail	Answer questions/provide info./resolve problems	Daily
Other State employees	Phone/e-mail	Answer questions/provide info./resolve problems	As needed
External customers	Phone/in person/e-mail/letters	Answer questions/provide info/deliver bank deposits/resolve problems	As needed

SECTION 7. POSITION RELATED DECISION MAKING

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

From the revenue perspective, this employee decides if revenue is properly recorded and if generally accepted accounting principles are followed as well as if revenue conforms to the myriad statutes and administrative rules governing DEQ invoicing and collection. DEQ has more than 500 different revenue pay codes that drive how deposits are recorded, with many special purpose activities, projects, and federal grant cost matching programs each having their own assigned pay code. If incorrectly recorded, revenue may not meet federal guidelines for matching, or be available for direct expenditure of program activities. The position must also understand the nature of revenue transfers from other state agencies and understand how that revenue must be recorded in order to distribute revenue between direct and indirect revenue pools.

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>				
Princ Exe/Mgr E	1222	Through daily oversight of work products, periodic reconciliation of accounts, annual performance review	Ongoing	To ensure the accuracy of work performed and conformity with GAAP, and State and Federal rules and regulations.

SECTION 9. OVERSIGHT FUNCTIONS

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

- a. How many employees are directly supervised by this position? _____
 How many employees are supervised through a subordinate supervisor? _____

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 |

Disciplines and rewards

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:

DEQ has a complex cost structure in order to account for multiple funding sources that include: General fund, Federal grants, Lottery funds, a variety of fees, cost recovery reimbursements for cleanup sites and civil penalties. Each has stringent reporting requirements. DEQ's cost center structure captures the funding source, activity, location (by region and office), manager, grant, and project. DEQ has approximately 125 funds, 75 activities, 80 active federal grants and in excess of 10,000 projects. This position requires a thorough understanding of the complex cost structure of the Agency in order to accurately account for revenues received in the course of business.

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

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

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