



**STATE OF OREGON
POSITION DESCRIPTION**

Position Revised Date:
4/15/25

Agency: Travel Information Council

Facility: 1500 Liberty St, Ste 150, Salem, OR 97302

☐ 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 2</u>	b. Classification No: <u>N/A</u>
c. Effective Date: _____	d. Position No: <u>NA</u>
e. Working Title: <u>Senior Accountant</u>	f. Agency No: <u>73300</u>
g. Section Title: <u>Business Services</u>	h. Budget Auth No: <u>N/A</u>
i. Employee Name: _____	j. Repr. Code: <u>N/A</u>
k. Work Location (City – County): <u>Salem Main Office</u>	
l. Supervisor Name: <u>Michelle Roth</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 checked="" type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt	o. Eligible for Overtime: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Exempt: <input type="checkbox"/> Executive <input checked="" type="checkbox"/> Professional <input type="checkbox"/> 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.

The position exists in the finance department that is part of the business services division of the agency. The business services division provides administrative, accounting, IT and human resources services and support for the entire agency. The finance department has 4 full time employees. The department supports sign, rest area and community assets staff that serve travelers and local communities by providing safe and welcoming rest areas, helpful highway signage and informative historical markers and heritage tree designations.

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:

Ensure efficient, accurate, high-quality reporting and compliance with professional standards and agency policies and procedures. The Senior Accountant applies advanced theory and accounting knowledge to record accounting transactions and ensure integrity of financial data including preparation and reconciliation of the agency's most complex transactions that include multiple elements, require significant judgement and estimation, are unusual or non-recurring. They consult professionally with agency program managers and external parties including the Department of Administrative Services Statewide Accounting and Reporting services team to ensure the correct recording, reporting and presentation of agency fiscal operations.

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
70%	R	E	Accounting Functions <ul style="list-style-type: none"> Coordinate completion of monthly close and preparation of monthly reports including: <ul style="list-style-type: none"> Preparing the most complex journal entries and transactions including cash transactions, payroll, PPP transactions, lease and SBITA recognition transactions, accounts receivable, sign deferred income, fixed assets, involuntary conversions and others as needed for recording in the accounting system ensuring proper recognition and recording of transaction, recognition in the correct period, correct account coding, proper fund use and proper documentation of transaction. Preparation of account reconciliations for cash, accounts receivable, payroll, fixed assets, construction in progress, sign and community asset deferred income, PPP's and others as needed ensuring account balances match supporting external data and documents and resolving any discrepancies identified to ensure accuracy, consistency and integrity of financial information. Review of journal entries prepared by other accounting staff. Work with staff to correct errors and resolve issues identified. Resolving the most difficult and unusual accounting problems Identification and facilitation of appropriate adjustments and corrections as needed Accounts receivable <ul style="list-style-type: none"> Prepare manual and monthly accounts receivable invoices ensuring recognition in the correct period, correct account coding, and proper documentation of transaction Review and monitor customer credits to ensure notification of credit on customer's next bill Review accounts receivable credit memo's ensuring recording in correct period, correct account coding and proper documentation of transaction Work with Sign Program Assistant to resolve issues as they arise with customer account balances including past due balances, credits, etc. Cash management <ul style="list-style-type: none"> Prepare weekly and monthly cash reports Prepare and initiate monthly rest area transfer ensuring proper tracking and use of rest area highway funds Prepare and initiate cash transfers as needed Banking <ul style="list-style-type: none"> Upload reviewed and approved check information to positive pay system for checks issued by agency Destroy electronically deposited checks in line with destruction schedule Serve as backup to Finance Administrator checking daily bank balances, resolving positive pay exceptions and transferring funds as needed when Finance Administrator is out Project monitoring

			<ul style="list-style-type: none"> • Review project costs on a weekly basis to ensure costs are within approved amounts, correct coding of costs and compliance with policies and procedures • Send out monthly project status reports to project managers • Provide closing paperwork to Finance Administrator when project is complete and should be closed • Payroll <ul style="list-style-type: none"> • Set-up cost allocations for new employees in Workday • Prorate and load leave balances for new employees • Vendor management <ul style="list-style-type: none"> • Set-up and deactivate vendors in accounting system ensuring proper approval and documentation has been obtained • Update vendor records as needed with proper documentation • Prepare credit applications • Coordinate annual vendor review • Credit card management <ul style="list-style-type: none"> • Set-up employee agency credit cards ensuring proper approval and documentation has been obtained • Close employee agency credit cards as needed • Coordinate with Accountant to ensure completion of final monthly credit cards reports for cards that are closed • Serve as agency credit card program administrator and resolve employee agency credit card issues • Monitor managing account balance • Pay managing credit card balance • Lead completion of the agency's annual financial review required in statute. Coordinate completion of review by independent certified public accountant. Compile and respond to information requests including coordinating collection of information from accounting and program staff. Prepare responses to any exceptions identified. • Serve as backup to Accountant reviewing accounts payable checks for accuracy, propriety, reasonableness, correct general ledger account coding and proper fund use. Ensure proper supporting documentation and approvals are present • Understand, track and monitor proper use of restricted funds including highway funds, highway capital funds and other fund restrictions • Apply advanced accounting theory and knowledge to ensure compliance with generally accepted accounting principles, governing rules and agency policies and procedures • Provide guidance and training to Accountant and Accounting Technician as needed • Communicate and explain application and interpretation of accounting policies, practices and procedures with agency staff • Provide training on accounting topics to agency staff as needed (application of GAAP, agency policies and procedures, GASB pronouncements, etc.) • Make recommendations to improve design or enhancement of agency accounting systems, internal controls, processes, policies or procedures. Implement approved recommendations • Participate in projects, including leading, to improve efficiency and effectiveness of systems and internal processes for conformity with accounting policies and procedures
20%	R	E	Reporting and Analysis <ul style="list-style-type: none"> • Prepare monthly financial reports • Budget monitoring <ul style="list-style-type: none"> • Review and ensure reasonableness and completeness of budget managers monthly responses to budget variances based on analysis of data for current and prior periods

			<ul style="list-style-type: none"> • Liaise with budget managers on questions regarding budget variances • Prepare Annual Comprehensive Financial Report (ACFR) reports and disclosures for inclusion in the State of Oregon ACFR, including Schedule of Expenditures of Federal Awards (SEFA) information as needed • Complete annual agency accounts receivable year end reporting to DAS and LFO • Compile and collect data from standard sources for inclusion in agency budget, financial reports, and special requests for information
10%	NC	NE	Miscellaneous <ul style="list-style-type: none"> • Perform other duties 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.

Work is an office environment with most tasks involving sitting at a desk and working on a computer. Extensive use of computer, phone, copy/fax/scan machines. Subject to fluctuating workloads and priorities.

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.

General office procedures, Generally Accepted Accounting Principles (GAAP), Governmental Accounting Board (GASB) Standards, Oregon Accounting Manual, applicable state and federal rules and regulations, agency policies, program specific guidelines, desk manuals.

b. How are these guidelines used?

The guidelines are used to ensure proper recording of financial transactions, proper use of funds and compliance with professional standards and agency policies and 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?
Other agency staff	By phone, email and in person.	To exchange information to meet the needs of the agency.	Frequently throughout the day.
Agency management	By phone, email and in person.	To exchange information to meet the needs of the agency including evaluating data and formulating goals.	Daily
Outside organizations, agencies, vendors, customers	By phone, email and written correspondence.	To exchange information to meet the needs of the agency, including resolving issues.	Daily

SECTION 7. POSITION RELATED DECISION MAKING

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

This position determines the most appropriate methods to evaluate and review technical accounting and budget transactions and reports for accuracy, completeness, proper financial classification, and compliance with agency, state and federal regulations for the agency. The position requires an excellent understanding and knowledge of accounting systems, internal controls, processes and general ledger coding to make correct decisions when designing detailed agency structures, applying policies and determining corrective actions. Daily decisions are made regarding how best to record accounting transactions. Improper decisions or misrepresentation of the agency's financial positions or internal controls may result in audit findings and budgetary issues and adversely affect the quality and reliability of the agency's financial information. It may also result in non-compliance with professional standards and agency policies.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
Finance Administrator		In person, in writing	Daily, annually, as needed	To review and assign work products, annual performance evaluation.

SECTION 9. OVERSIGHT FUNCTIONS

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

- a. How many employees are directly supervised by this position? 0
- How many employees are supervised through a subordinate supervisor? 0

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:

The Senior Accountant works independently and most work is self-generated. They rarely need technical advice. Special assignments are generally given with instructions in terms of general parameters and expected outcomes. They consult with the Finance Administrator to clarify expected results. Review of work occurs to ensure conformance with generally accepted accounting principles and achievement of overall objectives. They work within professional standards and practices, applicable state and federal laws, rules, regulations, and guidelines. Departmental procedure manuals, state accounting manuals, audit recommendations and generally accepted accounting principles guide their work.

Knowledge of financial applications. Knowledge of governmental accounting (accrual, modified accrual, fund basis). Knowledge of internal controls. Skill applying governmental accounting policies, procedures, and operations. Skill analyzing nonstandard accounting transactions to decide and initiate appropriate entries. Skill reconciling accounts, initiating corrections, and adjusting entries. Skill maintaining accounting procedures and controls. Skill analyzing and interpreting fiscal information from reports and explaining the implications on an agency's programs or operations. Skill analyzing accounting information to prevent, detect, and correct errors. Skill interpreting and applying laws, rules, regulations, policies, and procedures as they relate to financial operations. Skill preparing a variety of financial and management reports. Skill recommending modifications or enhancements to accounting systems and policies. Skill responding to auditors' and other external organizations' information requests. Skill providing guidance and technical expertise to lower-level professional and technical accounting staff. Skill in reviewing the work of other accounting staff for adequacy, methods, and conformance.

Regular and predictable attendance is essential to this position. Excellent customer service, communication and facilitation skills, as well as proficient computer skills are necessary to the success of the incumbent. Must have a working knowledge of MS Office Suite programs.

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

Operating Area	Biennial Amount (\$00000.00)	Fund Type
Note: If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".		
None		

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