State of Oregon Position Description

Company: Oregon Department of Education
Organization: Office of Finance & Administration | Fiscal Transparency - ODE
Service Type:

SECTION 1. POSITION INFORMATION

Job Profile Title:	Accountant 3	**Job Profile ID:**	1218
Business Title:	Pbam Implementation Consultant (Unfilled)	**Position ID:**	000000185910
Employee Name:		**Company ID:**	58100
Representation:	MMN	**Budget Auth No:**	

Location: Salem | ODE | Public Service Building
Supervisor: Rob Freytag (Accounting Manager 3)
Position:
Time Type: Full Time
FLSA: Exempt
Exempt Reason: Administrative Exemption
Overtime Eligible: No
Employee Type: Limited Duration (Fixed Term)

SECTION 2. JOB DESCRIPTION SUMMARY

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

The Oregon Department of Education (ODE) oversees the education of students in Oregon's public K-12 education system. ODE encompasses early learning, public preschool programs, the state School for the Deaf, regional programs for children with disabilities, and education programs in Oregon youth corrections facilities. While ODE isn't in the classroom directly providing services, the agency (along with the State Board) focuses on helping districts achieve both local and statewide goals and priorities through strategies such as: developing policies and standards, providing accurate and timely data to inform instruction, training teachers on how to use data effectively, effectively administering numerous state and federal grants; sharing and helping districts implement best practices. At the Oregon Department of Education, we are guided by the following values: integrity, accountability, excellence, and equity.

The Office of Finance provides timely and reliable fiscal and administrative services. This work ensures that all agency services adhere to applicable laws and regulations while seeking solutions focused on the needs of Oregon's children. The office consists of the Financial Services, Business Services, Budget Services, Procurement Services, School Finance and School Facilities units, and the Fiscal Transparency Unit.

The Fiscal Transparency Unit (FTU) is responsible for financial data collection and reporting for schools and ESD's. FTU administers the school and ESD Program Budget and Accounting Manual (PBAM), including the Chart of Accounts (COA) used by schools and ESD's. The PBAM and COA is undergoing an update that will modernize and enable enhanced transparency and reporting capability, required to be in July 1, 2028.

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 is responsible for the budget, accounting, and systems support to schools and districts to implement the newly revised PBAM and COA. The Program Budgeting and Accounting Manual (PBAM) establishes the uniform financial accounting and reporting framework for Oregon's school districts, education service districts (ESDs), and charter schools and is the authoritative reference for Oregon's standardized chart of accounts and financial reporting requirements. The PBAM provides guidance on applying applicable state and federal laws and accounting standards within Oregon's K–12 education system. The Oregon Chart of Accounts (COA) establishes the uniform financial coding structure required for all Education Agencies (EAs). Oregon Education Agencies prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for state and local governments. These principles are defined by the Governmental Accounting Standards Board (GASB) and provide the foundation for the PBAM.

This position serves as the statewide subject matter expert and primary point of contact for Oregon school districts and Education Service Districts (ESDs) as they transition to and operationalize the revised PBAM. Revisions for the 2028 PBAM include:
• New Governmental Accounting Standards Board (GASB) standards.
• Federal compliance updates (Uniform Grant Guidance 2 CFR 200, ESSA, IDEA).
• Modernized chart of accounts aligned to National Center for Education Statistics (NCES) and Oregon's statutory requirements.
• Input from districts, ESDs, auditors, and professional associations.

This position provides advanced technical assistance, training, consultation, and ongoing support to ensure accurate, consistent, and compliant implementation of the PBAM chart of accounts, reporting structures, and fiscal processes. More specifically, this position is a key point of contact for districts to send technical questions and receive specialized answers tailored to each unique scenario, provide in-depth support and problem solving for district and ESD staff, and other implementation services.

The position works collaboratively with internal ODE teams, district/ESD business officials, software vendors, and other education partners to promote fiscal transparency, improve data quality, and support statewide alignment with PBAM requirements.

SECTION 3. JOB DESCRIPTION

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.

50% - N E - Technical Assistance & External Support

- District/ESD Support — Serve as the statewide subject-matter expert and primary point of contact for districts and ESDs implementing PBAM, including interpretation of complex requirements, chart-of-account mapping, and fiscal process alignment.
- Provide expert technical assistance when responding to inquiries via email, phone, and virtual meetings; maintain a log of common questions received, identify gaps in current guidance, and develop guidance to address missing information and recurring issues.
- Direct Support — Provide specialized hands-on assistance to districts/ESDs needing deeper and more technical support, including reviewing local chart-of-account structures, troubleshooting implementation challenges, and advising on system configuration.
- Resolve the most difficult and unusual questions/problems as they relate to the implementation of PBAM accounting principles.
- Provides expert assistance to districts and ESDs to ensure integrity and accuracy of data submitted.

25% - N E - Training, Guidance and Communication

- Training Development — Design and deliver statewide training sessions, webinars, workshops, and written guidance to support PBAM adoption and conformance with generally accepted accounting principles, governing rules, and policies.

- Interpret and present complex accounting topics to external partners, districts, ESDs, and internal ODE teams to explain how they relate and are utilized within the PBAM.
- Resource Creation — Develop resources for internal and external partners such as user guides, FAQs, templates, crosswalks, and other materials to support consistent statewide implementation and interpretation of PBAM.
- Stakeholder Communication — Maintain regular communication with district business managers, ESD fiscal staff, and partner organizations to ensure clarity and alignment.

10% - N E - Collaboration & Statewide Coordination

- Interagency Collaboration — Coordinate with internal ODE teams, external partners, and software vendors to ensure consistent PBAM implementation.
- Policy Interpretation — Provide input and recommendations on PBAM updates, fiscal policy questions, and statewide implementation strategies.
- Project Participation — Participate in cross-functional projects related to fiscal transparency, data modernization, and statewide reporting improvements.

10% - N E - Data Quality & Compliance Support

- Chart of Accounts Oversight — Support districts/ESDs in mapping complex local accounts to PBAM; identify inconsistencies and provide corrective guidance to be in compliance with PBAM.
- Reporting Support — Assist with financial reporting requirements tied to PBAM, including annual reporting cycles and data submissions.
- Quality Assurance — Review district/ESD submissions for accuracy and compliance; collaborate with internal ODE teams to address discrepancies.

5% - N NE - Other Duties as Assigned

- Support emergent fiscal transparency projects and initiatives in the Fiscal Transparency Unit.
- Contribute to internal process improvements.
- Assist with legislative, audit, or public information requests related to the Fiscal Transparency Unit and PBAM work.
- 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.

Workload and priorities fluctuate and can involve highly complex, sensitive, and/or political issues. The work of this position is Fair Labor Standard Act exempt and may exceed a 40-hour work week and extend into evenings and weekends. Work is typically accomplished in an office environment with regular use of a computer. May require extended hours during legislative sessions, audit cycles, or system implementation phases. This position relies upon collaborative, productive, professional and respectful engagement with staff, colleagues, leadership, and subject matter experts within the Agency, across other state agencies, representatives of local government and/or governor’s office, with key investment members, partners, and providers within Oregon communities, and others.

Occasional travel may be required in this position, which may require sitting/driving for extended periods of time. The frequency of travel will vary and cannot be predetermined. The incumbent must adhere to all relevant policies and procedures, including the guidelines outlined in the DAS Oregon Accounting Manual 40.10.00. Travel for this position will include, but is not limited to, reporting to the office when there are business or operational needs. This may involve in-person meetings, presentations to the legislature, district visits, or other critical engagements as required. Any travel of this nature will be at the incumbent’s own expense unless otherwise specified. This does not include attendance or participation in professional conferences.

This position may be eligible for hybrid remote work, subject to manager approval, business needs, and completion of a remote work agreement in Workday. Employees must have a home workspace that meets all technology, security, and safety requirements, including protection of confidential information. Remote work requires use of agency-issued equipment, a secure internet connection, and VPN access. Staff must follow the DAS Remote Work policy, guidelines and applicable collective bargaining agreements. The official duty station is the Public Service Building.

SECTION 5. GUIDELINES

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

• Generally Accepted Accounting Principles (GAAP)
• Governmental Accounting Standards Board (GASB)
• 2 CFR Part 200 (Uniform Guidance)
• Oregon Budget Law and Financial Administration Manual
• Oregon Accounting Manual
• Program Budget and Accounting Manual (PBAM)
• ODE internal policies and procedures
• Federal Rules, Laws, and Regulations
• Oregon Revised Statutes (ORSs) and Chapter Laws
• Oregon Administrative Rules (OARs)
• Current iteration of the Elementary and Secondary Education Act (ESEA); this is the Every Student Succeeds Act (ESSA) at present.
• Municipal Audit Law
• Statewide Financial Management System (SFMS) Manual
• Education Department General Administrative Regulations (EDGAR)
• Department of Administrative Services (DAS) policies
• SEIU Collective Bargaining Agreements
• Various Accounting and Financial Reports

How are these guidelines used?

This position will use guidelines to provide budget, accounting and related support to School/District/ESD staff to implement the PBAM and Chart of Accounts (COA). In providing direct support, development of training material, presenting material, Q&A, data quality and compliance support, and other duties as assigned.

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	How	Purpose	How Often?
Assistant Superintendent of OFA	In Person, by mail, email or telephone	Direction, briefing, Q&A, collaboration, presentation, other purposes.	Regularly
Director of Fiscal Transparency	In Person, by mail, email or telephone	Direction, briefing, Q&A, collaboration, presentation, other purposes.	Regularly
Project Manager	In Person, by mail, email or telephone	Direction, briefing, Q&A, collaboration, presentation, other purposes.	Regularly
School Districts/ESDs/ESD Partners	In Person, by mail, email or telephone	Training, support, Q&A, collaboration, presentation, other purposes.	Daily
School/District/ESD Business Office Staff	In Person, by mail, email or telephone	Training, support, Q&A, collaboration, presentation, other purposes.	Daily
Staff	In Person, by mail, email or telephone	Briefing, Q&A, collaboration, presentation, other purposes.	Regularly

SECTION 7. POSITION RELATED DECISION MAKING

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

This position applies advanced accounting theory, account knowledge, and leadership skills to provide trainings, provide expert guidance, and deliver complex technical support to all Oregon Education Agencies. This position will make decisions on the material, approach and follow-up necessary to achieve training and support outcomes.

This position has a direct impact to all Oregon Education Agencies, such as school districts, Education Service Districts (ESDs), Charter schools authorized by districts or the State Board of Education, and other entities required to report financial data to ODE. This position will play a key role in whether the implementation of the 2028 PBAM will be successful or not. The PBAM is binding for financial data and reports submitted to ODE. This is critical, as financial reporting is the foundation of accountability for Oregon Education Agencies (EAs). Accurate financial reporting directly impacts if:
• Policymakers can evaluate the state's funding model and district financial health,
• Auditors can test compliance with state and federal laws, and
• The public can see how resources are being used to support student outcomes.

This position will help ensure that districts and ESDs provide uniform reporting through PBAM, which will strengthen fiscal transparency, comparability, and equity across all districts and Education Service Districts (ESDs). Financial reporting supports:
• Policy and Oversight – budget monitoring, legislative fiscal analysis, and compliance verification.
• Financial Health – monitoring solvency, fund balance sufficiency, and fiscal distress.
• Transparency and Research – informing taxpayers and policymakers, supporting academic studies, and enabling national comparisons.
• Operational Planning – aligning staffing, capital investments, and instructional priorities with available resources.

If this position cannot successfully provide expert technical assistance to those impacted by the 2028 PBAM updates, it will have a significantly negative impact on:
• Policymakers - as they will not be able to evaluate the state's funding model and district financial health;
• Audits – as they will not be able to test compliance with state and federal laws;
• The public – as they will not be able to see how resources are being used to support student outcomes;
• Policy and Oversight – inaccurate or incomplete information will impact effective budget monitoring, legislative fiscal analysis, and compliance verification.
• Financial Health – inaccurate information will make it difficult to impossible to monitor solvency, fund balance sufficiency, and fiscal distress.
• Transparency and Research – inaccurate data will provide incomplete or false information to taxpayers and policymakers. This could have a direct impact on policies supporting academic studies. Additionally, inaccurate information will make it difficult to compare the state to national comparisons, as data will be unreliable.
• Operational Planning – inaccurate information will negatively impact the agency's operational planning in aligning staffing, capital investments, and instructional priorities with available resources.
• ODE Public Image - ODE will be negatively impacted and trust from the public, school districts, and ESDs may be diminished or lost.
• ESDs/School Districts – if they are not in compliance with the PBAM, funds will be withheld. This will have a direct, negative impact as essential funding will no longer be available due to noncompliance with the PBAM.

SECTION 8. REVIEW OF WORK

Job Profile	Position ID	How	How Often	Purpose of Review
Accounting Manager 3	000000178789	In Person, by mail, email or telephone	Regularly	Approach, QC, understanding
Project Manager	TBD	In Person, by mail, email or telephone	Regularly	Approach, QC, understanding
Project Manager, PBAM/ CoA	TBD	In Person, by mail, email or telephone	Regularly	Approach, QC, understanding

SECTION 9. OVERSIGHT

What are the oversight activities for this position?

SECTION 10. ADDITIONAL POSITION RELATED INFORMATION

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

• Knowledge of governmental fund accounting
• Experience working with Oregon K-12 Schools, Districts or ESD's
• Expertise in financial systems, data reconciliation, and reporting
• Proficiency in Excel, Power BI or equivalent tools

This position requires successfully passing a pre-employment background check. The pre-employment check may include a review of the following records: criminal background, DMV, licensure, and sexual misconduct. Adverse background data may be grounds for immediate disqualification, withdrawal of a conditional job offer, or termination of employment.

This position requires a driver's license and an acceptable driving record or an alternative means of transportation.

This position has been designated as sensitive in that the incumbent in this position has access to information technology systems that would allow the person in the position to harm the information technology systems or the information contained in the systems.

SECTION 11. BUDGET AUTHORITY

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

Operating Area	Biennial Amount	Fund Type

SECTION 12. ORGANIZATIONAL CHART

See Organizational Chart (attach copy or view within Workday).

SECTION 13. SIGNATURES

Employee	Date
Manager	Date
Appointing Authority	Date