

The OHA mission is helping people and communities achieve optimum physical, mental and social well-being through partnership, prevention and access to quality, affordable health care. OHA’s work is organized into three broad goals: Improve the lifelong health of all Oregonians, increase the quality, reliability and availability of care for all Oregonians and lower or contain the cost of care so it is affordable to everyone.

OHA values service excellence, leadership, integrity, health equity and partnership.

Oregon State Hospital (OSH) provides therapeutic, evidence based, patient centered treatment focused on recovery and community reintegration, all in a safe environment.

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 part of the Business Operations Department of Oregon State Hospital. Accounting and Financial Services provides supporting services such as accounting, financial analysis, patient payroll, contract expenditure tracking, and accounts payable. The accounting manager is responsible for applying advanced accounting and management skills to ensure all accounting transactions at Oregon State Hospital are timely, accurate, and consistent with Generally Accepted Accounting Principles (GAAP), The Centers for Medicare & Medicaid Services (CMS) accounting and reporting standards, statewide accounting policies and procedures, and entered correctly into the statewide financial system applications. This position is responsible for ensuring integrity, accuracy, and strong internal controls for the accounts payables transactions and other related financial transactions at the Oregon State Hospital.

This position will:

- 1) Develop and implement internal processes, procedures, controls, audit systems, and ongoing reconciliations to ensure all accounting transactions and accounting operations are conducted with integrity, accuracy, timeliness, and consistency.
- 2) Develop and implement a monthly financial closing process, document the process, and ensure all accounting functions are completed timely, accurately, and consistently. This task includes reconciling banking transactions and reviewing SPOTS card activity for the hospital.
- 3) Provide accurate coding and expenditure analysis to allow for the annual Medicare/Medicaid Cost Reporting to be completed per the guidance provided by CMS.
- 4) Provide accurate information, analysis, and interpretation of Governmental Accounting Standards Board (GASB) regulations, the Oregon Accounting Manual (OAM), and applicable ORS’ and OAR’s that govern the business of OSH.
- 5) Ensure that the banking and trust desk remains compliant with CMS and all other applicable rules and regulations governing the hospital and patient banking.
- 6) Directly supervise an accounting staff of up to 12 employees.

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.

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

| % of Time | N/R/NC | E/NE | DUTIES |
|-----------|--------|------|---|
| 40% | R | E | <u>Accounting Systems</u> : This position studies, modifies, implements improvements to, and manages OSH general accounting systems on a continual basis. This includes |

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| | | | <p>maintenance of all accounting structures in the R*STARs accounting system.</p> <p>This position will ensure OSH accounting transactions are in full compliance with GAAP, GASB, The Centers for Medicare & Medicaid Services (CMS) accounting and reporting standards, state and federal regulations, and internal policies and procedures at OSH.</p> <p>Develops and implements internal processes, procedures, controls, audit systems, and ongoing reconciliations to ensure all accounting transactions and accounting operations are conducted with integrity, accuracy, timeliness, and consistency.</p> <p>Develop and implement a monthly financial closing process, document the process, and ensure all accounting functions are completed timely, accurately, and consistently. This task includes reconciling banking transactions and reviewing SPOTS card activity for the hospital.</p> |
| 30% | R | E | <p><u>Financial Analysis & Reporting</u>: This position researches and determines causative factors in expenditure and revenue trends per accounting records, formulates and recommends corrective action and/or required policy changes to the fiscal team.</p> <p>This position presents and defends accounting policies, procedures, and systems to auditors or other external officials. This position reviews, evaluates, implements and manages corrective action in response to audit findings.</p> <p>Develop and maintain a monthly dashboard for leadership to reflect key performance indicators, that are pertinent and align with OFS reporting.</p> <p>Provide accurate coding and expenditure analysis to allow for the annual Medicare/Medicaid Cost Reporting to be completed per the guidance provided by CMS.</p> |
| 30% | NC | E | <p><u>Supervisory Management</u>: This position manages and provides direction and leadership for a functional accounting unit at OSH. Directly supervises a staff of up to 12 employees.</p> <p>Develops and implements activities relating to customer services, team building, strategic planning, communication, process improvement, performance measurement and daily workflow.</p> |

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| | | | <p>Ensures that the staff comply with applicable state and federal laws, rules and regulations, GAAP, and internal control standards in performance of their work.</p> <p>Assures that staff have the necessary skills, knowledge, and tools to provide quality and timely services and meet customer service needs.</p> <p>Recruits, hires, and maintains qualified staff by interviewing, selecting and providing training, evaluating subordinates' performance, resolving employee grievances, determining the need for and initiating disciplinary action in order to ensure competent staffing for the unit, evaluating the quality of services provided through review and certification of reports and conferences with staff, and authorizing the redistribution of available resources to meet changing needs of programs.</p> |
| Ongoing | N | | <p><u>Cultural Competency and Diversity:</u></p> <ol style="list-style-type: none"> 1) Consistently treats consumers and co-workers with dignity and respect. 2) Demonstrates recognition and appreciation of the value of individual and cultural differences. 3) Assures that service delivery is provided in a culturally competent way, assures that printed materials are available in different languages as needed and/or in an alternate format, and bilingual services are available and facilities accessible for all consumers. |
| Ongoing | N | | <p><u>Core Values:</u> As an employee of the Oregon Health Authority, this position demonstrates awareness, understanding, and alignment in service delivery with the OHA core values of Health Equity, Service Excellence, Integrity, Leadership, Partnership and Innovation.</p> <p>Further, as an employee of OSH, this position also demonstrates the OSH core values of Humanity, Equity, Wellness, Partnership, Transparency, and Performance Excellence in all areas of work and work relationships.</p> |

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.

Open office and team environment. Extensive use of a personal computer, calculator, fax machine, copier, and telephone will occur daily. Occasional extended work hours may be required to meet deadlines. Maintaining flexibility in work schedule to attend meetings on short notice is required. Ability to effectively manage a workload when priorities change often and frequent interruptions occur. May need to lift boxes up to 30 pounds on an occasional basis. Regular attendance is required to meet the demands of this job and to provide necessary services.

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:

Part A - Hospital Insurance Benefits for Aged and Disabled (42 U.S.C. § 1395c)
HIPAA rules and standards (45 CFR Part 160 and Part 164)
Center for Medicare and Medicaid Services rules, regulations, and procedures.
Social Security Administration, Veterans', and Indian benefits rules and regulations.
Oregon Revised Statutes (Including but not limited to; ORS §179 – Administration of State Institutions)
Oregon Administrative Rules (Including but not limited to; OAR 309-012-0030 through OAR 309-012-0035 and OAR 309-012-0100 through OAR 309-012-0115)
Attorney General Model of Public Contract Rules
Department of Administrative Rules and Purchasing Guidelines
DHS/OHA Policies and Procedures
Oregon Office of Payment Accuracy and Recovery policies
DHS/OHA Computer Systems and Screens
Oregon Accounting Manual
Oregon Department of Justice--Opinions and Advices
Oregon OHA/DHS Shared Services Policies and Procedures
Governmental Accounting Standards Board (GASB) Generally Accepted Accounting Principles.
Government Accounting Standards Board Pronouncements
Joint Commission Certification Guidelines
Medicare Claims Processing Manual (100-04).
CPT, ICD9 & ICD10 Manuals
Hospital Operating Procedures
Oregon State Hospital Policies and Procedures
State Bargaining Agreements and Personnel Rules and Policies

b. How are these guidelines used?

Used to develop procedures to control and account for department financial activities, to advise department managers on how best to design new and execute current programs, to explain to department personnel why procedures and methods are necessary , to guide the design and operation of automatic systems, to research and make final decisions on how to fairly present unusual items in financial reports, to train department personnel, section and unit staff, and to protect against department revenue loss. The person in this position must ensure unit and section operations are following all laws, rules, regulations, policies, and procedures.

Failure to comply may cause fines, penalties, loss of revenue, or court cases. This employee also must be familiar with these references and know when to consult them when performing various functions such as analyzing reports, fiscal operations, accounting systems, or revenue, expenditure, and general ledger trends. A substantial working knowledge of agency, state and federal policies and GAAP regarding accounting transactions, payroll, taxes, and financial reporting requirements is essential. They clearly define the procedural framework within which this position must exercise discretion, honesty, integrity, professionalism, stewardship, responsibility, and respect always.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

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

| Who Contacted | How | Purpose | How Often? |
|---|------------------------------------|---|------------|
| OSH Senior Leadership Team, Deputy CFO/COO, Business Services Director, Program Managers, and other staff | Telephone/In Person/Electronically | Answer questions and to provide accurate and timely accounting information and financial analysis | Daily |
| Patient Financial Services Manager | Telephone/In Person/Electronically | To obtain accurate data, current requirements for daily per diem rates, cost of care policies, patient care needs | Daily |
| OHA Budget Administrator & Fiscal Analysts | Telephone/In Person/Electronically | Answer questions and to provide accurate and timely accounting information and financial analysis. | As Needed |
| Various OHA/DHS Programs and other State Agencies | Telephone/In Person/Electronically | Answer questions and to provide accurate and timely accounting information and financial analysis. | As Needed |
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SECTION 7. POSITION-RELATED DECISION MAKING

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

Decisions are made in all areas relating to supervision of staff such as daily operations, priorities, hiring, terminations, and dispute resolution. Decisions are made to ensure payment obligations are met timely and accurately. Decisions are made daily on appropriateness and classification of expenditures and payments. Poor decisions may result in future financial liability for the Oregon State Hospital, the State, Oregon Health Authority, Department of Human Services, the Director of Business Operations or Chief Financial Officer. Decisions are made daily interpreting State and Federal rules and regulations, internal control standards, and Generally Accepted Accounting Principles to ensure adherence to existing policies. Decisions are made with regard to application of federal and state audit and review procedures for sub-recipient onsite fiscal compliance reviews. Errors in judgment may result in possible grievances and/or lawsuits against Oregon State Hospital by clients or employees. Daily transactional decisions are made after analyzing complex information and normally do not require manager review. Strategic decisions related to hospital revenue

generation, staffing levels and organizational structure, and CMS Reporting will be reviewed by the Business Operations Director and Chief Financial Officer. This position will work independently to complete the projects within established timelines. Failure to comply can result in state and federal audit exceptions, revenue delays and/or loss.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position? *Director of Financial Services*

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

| Classification Title | Position Number | How | How Often | Purpose of Review |
|-----------------------------|------------------------|------------|------------------|--------------------------|
|-----------------------------|------------------------|------------|------------------|--------------------------|

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|---|---------|---|--------------------------|---|
| Director of Business Operations (PEM-F) | 1006779 | Informal conversations, regularly scheduled meetings, strategic planning meetings | Daily, weekly, as needed | Ensure goals are attained; Ensure effective, efficient, accurate, and timely work is completed; Ensure performed tasks are in full compliance with all applicable laws, rules, regulations, policies, procedures, and guidelines; Review financial reports on a regular basis. |
| Chief Financial Officer (PEM-H) | 1004363 | Informal conversations, regularly scheduled meetings, strategic planning meetings | Daily, weekly, as needed | Ensure goals are attained; Ensure effective, efficient, accurate, and timely work is completed; Ensure performed tasks are in full compliance with all applicable laws, rules, regulations, policies, procedures, and guidelines; Review financial reports on a regular basis. |
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SECTION 9. OVERSIGHT FUNCTIONS

- a. How many employees are directly supervised by this position? 10
- How many employees are supervised through a subordinate supervisor? 0
- b. Which of the following activities does this position do?

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

All positions in OHA require a Criminal Background Check and an Abuse/Neglect Check. Fingerprints may be required.

This position works collaboratively in a team setting. It fosters professional working relationships within the work group by actively participating in group processes such as sharing information, by giving and receiving suggestions respectfully, and by contributing to a positive and productive work environment.

The individual in this position must have a technical knowledge of accounting and be able to apply accounting principles to decisions. The individual must also have experience in operating a PC and related software and have knowledge in programming with Hyperion and the use of database and spreadsheet applications including an advanced level of proficiency with Microsoft Excel.

The individual also must have strong leadership and analytical skills to direct staff and make decisions having a significant financial impact to the department. This position works collaboratively in a team setting including the willingness to collaborate, share information, and contribute to the teams' success as necessary. The position requires excellent customer service skills for both internal and external customers. Contribute to a positive, respectful, and productive work environment.

Employee must have general computer skills including using a mouse, sending and opening e-mail (including attachments), use of Microsoft Word (create, edit and save documents, use of cut/copy and paste), and internet.

Preference may be given to candidates with Certified Managerial Accountant (CMA) and/or Certified Public Accountant (CPA) credentials.

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

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

| Operating Area | Biennial Amount (\$00,000.00) | Fund Type |
|----------------|-------------------------------|-----------|
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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