



STATE OF OREGON POSITION DESCRIPTION

Position Revised Date:
10/07/24

Agency: Oregon Youth Authority

Facility/Operational Area: Central Office

☐ New

☒ Revised

This position is (Service Type):

- ☒ Classified (C)
☐ Unclassified (U)
☐ Executive Service (Z)
☐ Supervisory
☐ Non-Supervisory
☐ Management Service (X)
☐ Mgmt Svc - Supervisory (MMS)
☐ Mgmt Svc - Managerial (MMN)
☐ Mgmt Svc - Confidential (MMC)

SECTION 1. POSITION INFORMATION

a. Classification Title: Accountant 1		b. Classification No: C1216	
c. Effective (Established) Date: 07/01/97		d. Position No: 0797319	
e. Working Title: Accountant 1		f. Agency No: 41500	
g. Section Title: Financial Services		h. Budget Auth No: 68519	
i. Employee Name: Vacant		j. Union Repr. Code: ☐ AFSCME (ACC) ☐ SEIU (OXNI) ☒ SEIU (OAI)	
k. Work Location (City/County): Salem / Marion			
l. Supervisor Name: Jill Reece			
m. Position: ☒ Permanent ☐ Seasonal ☐ Limited Duration ☐ Academic Year ☒ Full-Time ☐ Part-Time ☐ Intermittent ☐ Job Share			
n. FLSA: ☐ Exempt ☒ Non-Exempt		If Exempt: ☐ Executive ☐ Professional ☐ Administrative	
		o. Eligible for Overtime: ☒ Yes ☐ No	

p. Eligible for PERS Police and Fire Designation per **ORS 238.005**: ☐ Yes ☒ No

ORS 238.005(19)(t) Employees at youth correction facilities as defined in ORS 420.005 (Definitions) whose primary job description involves the custody, control, treatment, investigation or supervision of juveniles placed in such facilities.

OR

ORS 238.005(19)(u) Employees of the Oregon Youth Authority who are classified as juvenile parole and probation officers. ☐ Yes ☒ No

The mission of the Oregon Youth Authority (OYA) is to protect the public and reduce crime by holding youth in custody accountable and providing opportunities for reformation in safe environments. We accomplish this mission by providing or contracting for evidence-based and research-informed treatment, classroom education, vocational education, and opportunities for community engagement.

Our vision is that all youth who leave OYA go on to lead productive, crime-free lives. This vision reflects our philosophy that it is important for youth not only to remain crime-free, but also to build positive lives for themselves, their loved ones, and their communities. By becoming productive and contributing members of society, youth can help create a safer, healthier world, and give back to their communities.

The core values that guide us are integrity, professionalism, accountability, and respect. As stewards of the public trust, we display ethical and honest behavior in all that we do. We practice unwavering adherence to professional standards and perform our work competently and responsibly. We conduct our jobs in an open and inclusive manner, and take responsibility for the outcomes of our performance. We treat others with fairness, dignity, and compassion, and we are responsive to their needs. These values support our culture of positive human development, which provides supportive relationships, offers meaningful participation and community connection, and sets high expectations in a safe and opportunity-rich setting where engagement, learning, and growth occur.

We oversee the care and custody of youth ages 12 through 24 who commit crimes prior to their 18th birthday. We exercise legal and physical custody of youth committed to OYA by juvenile courts, and physical custody of youth who have been sentenced in adult courts and, due to their age, are placed with OYA. To serve youth, we operate 11 close-custody facilities throughout Oregon and oversee a range of community-based probation and parole options that include residential treatment programs and certified foster care homes. In total, we are responsible for the care and custody of approximately 1,600 youth at any given time. Of those youth, approximately 600 live in close-custody facilities, with the remainder located in community-based settings.

The agency is organized into several key service areas that contribute to the success of the youth we serve. Operational service areas are Community Services, Facility Services, and Health Services. Support service areas are the Director's Office, Business Services, and Development Services. We employ approximately 950 staff and operate with a biennial budget of approximately \$405.5 million Total Funds, of which approximately \$307.4 million is General Fund.

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 agency is organized along functional lines. Operational areas are the Director's Office, Business Services, Community Services, Facility Services, Health Services, Information Services, Development Services and Treatment Services. OYA employs approximately 1,100 staff and operates with a biennial budget of \$405.5 million.

This position exists within the Financial Services Division of Business Services. Financial Services provides statewide accounting, budget, payroll and procurement services.

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:"

The primary purpose of this position is to provide general accounting support and work with technical and professional staff to carry out the accounting and special purpose financial reporting functions for the agency. This includes the review and releasing of accounting transactions and youth trust disbursements timely and accurately. It manages the agency SPOTS Program and assists in preparing year end financial entries. It performs agency-wide reconciliation functions and complex accounting analyses as needed.

Processing includes applying relevant accounting methods and controls, complying with statutes and agency policies, classifying expenditures to appropriate funds and accounts, tracking errors through the accounting system and making appropriate correcting entries.

SECTION 3. DESCRIPTION OF DUTIES

Regular attendance is an essential function required to meet the demands of this job and to provide necessary services. Employees will do the following:

Perform position duties in a manner that aligns with the agency's core values and promotes customer service and harmonious working relationships, including treating all persons courteously and respectfully. Engage in effective team participation through willingness to assist and support co-workers, supervisors, and other work-related associations. Develop positive working relationships with agency staff and managers through active participation in accomplishing group projects and in identifying and resolving problems in a constructive manner. Demonstrate openness to constructive feedback and suggestions, in an effort to strengthen work performance. Contribute to a positive, respectful, and productive work atmosphere.

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.

Percentages should not be in fractions (e.g., 7.5%) and not less than 5 %.

Note: If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.

% of Time	N/R/NC	E/NE	DUTIES
35%	NC	E	Small Purchase Order Transaction System Coordinator: - Serves as SPOTS Card Coordinator. Develops and conducts cardholder and manager training. - Reviews weekly download from the bank for reasonableness. - Coordinates periodic cardholder reviews and program policy compliance. - Serve as agency liaison to DAS. - Presents changes and recommendations for incorporation to policy and procedures for program. - Assists in the drafting of policy and procedure changes. - Maintains online access and program account information. - Prepares online reports and coordinate monthly downloads. - Calculates and reports performance measure information including fraud, misuse, simple errors and monitors agency rebate and applies funds as appropriate.
30%	R	E	General Accounting: - Prepare journal entries, assigned year-end accruals and disclosures. - Prepares various account reconciliations. - Prepares invoice from Juvenile Justice Information System (JJIS) for foster parent and residential providers for services provided and verified from the field offices. After invoice has been verified by the provider, reconcile with data in JJIS to process invoice for payment. Work with field offices to resolve billing discrepancies for services provided. - Assists with training agency staff and external stakeholders on accounting policies and procedures and resolve discrepancies.

% of Time	N/R/ NC	E/NE	DUTIES
			Batch Releasing: - Review all agency expenditure batches for accuracy, complete documentation and appropriate signatures before confirming what was entered into the statewide accounting system (RSTARS) or OregonBuys and releasing the batch to process payment. Review correction batches when needed. Bond Requests: - Prepare report and backup documentation to request bond expenditure reimbursement from the Department of Administrative Services. - Reconcile agency bond expenditures to requested reimbursement. - Work closely with the Accountant 3 with bond reimbursement request before submitting to the Deputy Chief Financial Officer for approval. Random Moment Sample (RMS) Coding: - Apply appropriate coding to RMS responses based on the agency's Cost Allocation Plan definitions. Trust Disbursement Payments (as needed): - Audit and verifies trust disbursement payment requests are complete and accurate and comply with applicable rules, policies, and procedures. - Verifies balance in Youth Trust Account is sufficient to process trust disbursement request. - Review Juvenile Justice Information System (JJIS) reports, initiates disbursement review and account closure process of Youth Trust Accounts as appropriate when Youth leave the care and custody of OYA.
25%	NC	E	JJIS Invoicing: Prepares invoice from Juvenile Justice Information System (JJIS) for foster parent and residential providers for services provided and verified from the field offices. After invoice has been verified by the provider, reconcile with data in JJIS to process invoice for payment. Work with field offices to resolve billing discrepancies for services provided.
5%	NC	E	Reporting and Analysis: Using automation when appropriate, prepares assigned portions of the statewide annual financial report and various accounting reports as needed.
5%	NC	NE	Performance Management/Process Improvement: - Participates in staff development opportunities and assist with business process improvement projects. - Assist in preparing data for quarterly performance measures. - Develops and maintains desk operating manual (on-going) - Participates in special projects as assigned by supervisor.
Ongoing	N	E	Use the Equity Lens: Demonstrate commitment to understanding, identifying, and eliminating systemic barriers and processes that harm individuals and particularly marginalized people in

% of Time	N/R/ NC	E/NE	DUTIES
			actions and communications. Utilize OYA's equity lens process for analyzing the impact of the design and implementation of projects, practices, and decision-making authority on under-served and marginalized people and groups of people. Upon determining who is impacted, include representatives from affected peoples in decision making.
100%			

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.

Occasional travel. Numerous short deadlines at various times throughout the year, especially during the preparation for the Comprehensive Annual Financial Report, June through August each year. Overtime maybe required to meet deadlines.

Work is performed in an office environment with audible distractions. Requires the ability to work for extended times at a computer monitor with frequent use of common office technology, including phones, computer, printers, copy machines, fax machines, shredders etc. Work may include long periods of sitting and standing. May be required to lift heavy boxes up to 30 lbs on an occasional basis.

All OYA employees are expected to work using safe work practices and to follow all policies regarding safe work practices.

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.

1. Generally Accepted Accounting Principles (GAAP)
2. Oregon Accounting Manual (OAM)
3. Oregon Revised Statutes (ORS)
4. Oregon Administrative Rules (OAR)
5. Governmental Accounting Standards Board (GASB)
6. Governmental Accounting, Auditing and Financial Reporting (GAAFR)
7. Federal Laws and Regulations
8. Office of Budget and Management Circulars A-87 and A-133
9. State Financial Management System (SFMS)
10. Juvenile Justice Information System (JJIS) policies, procedures and manuals
11. Attorney General Opinions
12. Commercial Law
13. OYA Agency Policy and Procedures

b. How are these guidelines used?

These guidelines are used to guide the interpretation and application of generally accepted accounting theory to account for standard revenues, expenditures, accounts payable, accounts receivable and inventory. This position requires the use of these guidelines to review fiscal transactions to assure

conformity to statute, rules, policies, etc. The Accountant must analyze information, decide the relevant issues, be able to read and understand the applicable principle or rule, interpret the application of the principles to the issues, and apply the interpretation through the appropriate automated management information system (SFMS, JJIS, OregonBuys). The Accountant must confer with the OYA Accounting Manager or his/her designee to verify that the decisions or recommendations are in compliance with general policy.

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 table are needed, place cursor in last cell at end of a row and press Tab key.

Who Contacted	How	Purpose	How Often
Individuals and employees of private companies and counties	Phone, in person and in writing		Daily
Employees of state agencies	Phone, in person and in writing	Coordination, resolve mutual concerns, and compliance with state requirements	Daily
Internal and External OYA employees and stakeholders	Phone, in person and in writing	Training and communication to resolve issues	Daily

SECTION 7. POSITION RELATED DECISION MAKING

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

Decisions made daily with application of established guidelines when processing accounting operations. Failure to follow established guidelines may result in financial losses, ineffecient systems or wasted efforts.

SECTION 8. REVIEW OF WORK

Who reviews the work of this position?

Note: If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.

Classification Title	Position Number	How	How Often	Purpose of Review
Budget and Fiscal Manager 2	0791030	Phone, in writing, and in person.	As needed	Ensure applicable policies and procedure are correctly interpreted and applied and overall section objectives and deadlines are being met.

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?
- | | |
|--|---|
| ☐ Plan work | ☐ Coordinates schedules |
| ☐ Assigns work | ☐ Hires and discharges |
| ☐ Approves work | ☐ Recommends hiring |
| ☐ Responds to grievances | ☐ Gives input for performance evaluations |
| ☐ Disciplines and rewards | ☐ 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:

Position performs and understands accounting. Ability to apply accounting theory to solve or evaluate solutions to problems and to document and communicate the application of theory is essential. Working knowledge of PC compatible microcomputers and mainframe data base applications is required.

When working with OYA employees, employees of other state agencies, and the general public, develops and maintains amicable working relationships that reflect a desire to anticipate and help work through problems and concerns they may have in relationship to any work with OYA.

Additional skills, abilities and requirements:

- Skill in listening for understanding, ability to ask appropriate questions and apply problem solving skills.
- Skill in providing factual information based on observation, knowledge and understanding.
- Ability to work collaboratively with a team as well as work well individually.
- Possess an understanding of basic principles of governmental accounting and financial reporting.
- Ability to apply accounting theory to solve or evaluate solutions to problems and to document and communicate the application of theory is essential.
- Knowledge and skill working with a personal computer.
- Ability to use a variety of software applications including; MS Word, Excel and Outlook.
- Skill in account reconciliations.
- Strong ability to show attention to detail.
- Must remain current with capabilities of various software application as well as other aspects of profession by attending training/education sessions.
- Strong verbal and written communication skills.

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

Note: If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.

Operating Area	Biennial Amount (\$00000.00)	Fund Type

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