



STATE OF OREGON POSITION DESCRIPTION

Position Revised Date:
4/2/2025

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 3 | | | b. Classification No: | C1218 | | |
| c. Effective (Established) Date: | 7/26/24 | | | d. Position No: | 2100240 | | |
| e. Working Title: | Senior Accountant | | | f. Agency No: | 41500 | | |
| g. Section Title: | Financial Services | | | h. Budget Auth No: | 614350 | | |
| i. Employee Name: | vacant | | | j. Union Repr. Code: | <input type="checkbox"/> AFSCME (ACC) <input type="checkbox"/> SEIU (OXNI) <input checked="" type="checkbox"/> SEIU (OAI) | | |
| k. Work Location (City/County): | Salem / Marion | | | l. Supervisor Name: | Jill Reece | | |
| 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 type="checkbox"/> Exempt | If Exempt: | <input type="checkbox"/> Executive | o. Eligible for Overtime: | <input checked="" type="checkbox"/> Yes | | |
| | <input checked="" type="checkbox"/> Non-Exempt | | <input type="checkbox"/> Professional | | <input type="checkbox"/> No | | |
| | | | <input type="checkbox"/> Administrative | | | | |

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

Yes No

ORS 238.005(19)(u) Employees of the Oregon Youth Authority who are classified as
juvenile parole and probation officers.

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 and has approximately 24 staff. The entire agency is affected by the work and productivity of this section, as the entire focus of the section is to facilitate the smooth financial operation of OYA.

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 works with technical and professional staff to carry out the accounting and special purpose financial reporting functions for the agency. It oversees preparation of annual financial statements and financial management reports, development of accounting policies, procedures, and operating manuals,

internal control evaluations, and cash management. It designs, advises on, and participates in the design and execution of accounting systems and controls. It performs complex accounting analyses as needed.

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 |
|-----------|---------|------|---|
| 25% | NC | E | <p>Team Leadership</p> <p>Provides expert direction and response to questions arising from routine operations for all OYA accounting staff, in all areas of accounting. Directs and reviews the work of accounting staff working on various projects in all areas of accounting. Backs up the more complex critical functions performed by this work team.</p> <p>Team functions include:</p> <ol style="list-style-type: none">General ledger accounting including closing and adjusting journal entries;Developing interfaces and classification structures for complex internal and external automated accounting systems;Providing accounting analyses to show validity of data on OYA and statewide accounting systems, assuring that all financial transactions and reporting comply with generally accepted accounting principles and legal compliance;Reviewing accounting transactions and reports for fairness, completeness, propriety, and compliance with generally accepted accounting principles;Designing and maintaining internal accounting controls. |

| % of Time | N/R/ NC | E/NE | DUTIES |
|-----------|---------|------|--|
| 20% | NC | E | <p>Reporting</p> <p>Oversees preparation of annual financial reports, 1099-MISC, SAIF Quarterly wage, internal management reports, and accounting reports. Makes efficient use of automation when producing reports. May use applications such as OBIEE, Acrobat Pro, personal computer databases such as FileMaker Pro, and spreadsheets such as Excel.</p> |
| 10% | NC | E | <p>Accounting System Development and Maintenance</p> <p>Coordinates and administers the inter-relationship of the agency's accounting and financial systems, processes and methodologies. This includes working with accounting staff to identify, develop maintain and administer accounting subsystems (e.g. R-STARS, OregonBuys), and standard operating procedures and processes. Ensures the integrity of the agency's accounting and financial systems as they interrelate to each other and with other agency systems such as JJIS.</p> <p>Identifies weaknesses and inefficiencies in agency accounting systems. Working with the Accountants responsible for each system, designs and develops improvements to resolve those weaknesses and inefficiencies. Accounting systems include general ledger systems, subsidiary systems, accounting analysis systems, transmission and storage systems, SFMS, Macros and Datamart.</p> <p>Makes efficient and effective use of technology resources, as well as employee resources.</p> |
| 15% | NC | E | <p>Training</p> <p>Trains accounting staff in operation of accounting systems, and accounting policies and procedures as necessary. Trains agency employees in use of financial reports produced from the accounting system and in use of the accounting system as needed.</p> |
| 10% | NC | E | <p>Policy and Procedure Development</p> <p>Develops policies for all aspects of agency accounting operations that fit best with agency needs. Takes into consideration GAAFR, GAAP, and state and federal laws and regulations. Update these policies as needed. Develop procedures for all aspects of accounting operations, based on agency accounting policies that make efficient use of staff and automation resources. Oversee development of desk operating manuals for accounting staff. Develop policies and procedures as needed based on analysis of audit findings, changes in GAAP, laws, rules, policies, or changing business needs.</p> |
| 20% | NC | E | <p>Special Assignments</p> <p>Conduct various studies, analyses, and other on-going and special</p> |

| % of Time | N/R/ NC | E/NE | DUTIES |
|-------------|---------|------|---|
| | | | assignments assigned by supervisor. |
| Ongoing | | | Foster and promote the importance and value of an inclusive, equitable, diverse, discrimination and harassment-free workplace. Respect diversity of opinions, ideas, and cultural differences. Support outreach and diversity-related efforts to diversify the workforce and create a welcoming and inclusive work environment. |
| 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.

Work is performed in an office environment, and may work with the following office equipment: computer, laser printer, phone, calculator, copy machines and fax machine.

Evening or weekend work may be required to meet monthly or quarterly accounting and reporting deadlines.

Occasional travel may be required for training in department field offices. Employees may need to lift boxes weighing up to 30 pounds on an occasional basis.

Hybrid work from home option available. This position will be required to work in the Central Office a minimum of 3-4 days a month, or more when needed.

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

SECTION 5. GUIDELINES

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

The Oregon Accounting Manual (OAM), GAAFR, and GAAP. Federal regulations pertaining to categorical and entitlement grant accounting, budgeting and reporting. Oregon Revised Statutes. Attorney General Opinions. Department of Administrative Services Accounting System and the OYA Fiscal, Provider and Client Subsystems. OYA Administrative Rules and Policies, IRS Regulations.

- How are these guidelines used?**

These guidelines are used to devise procedures to control and account for OYA's financial activities, to advise agency managers on how best to design new and execute current programs, to explain to agency personnel why procedures and methods are necessary, to advocate for the agency against interpretations not in its best interest, to guide the design and operation of automated systems, to determine how to fairly present unusual items in financial reports, and to provide oversight to unit staff.

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 & employees of private companies and counties. | Phone, in person, and in writing. | Resolve questions about payments and receipts. | Daily |
| Employees of federal agencies. | Phone, in person, and in writing. | Compliance with federal requirements. | Monthly |
| Employees of other state agencies. | Phone, in person, and in writing. | Coordination, resolve mutual concerns, and compliance with state requirements. | Daily |
| Employees of other OYA units. | Phone, in person, and in writing. | Training, resolve process issues, develop solutions to program and management needs. | Daily |

SECTION 7. POSITION RELATED DECISION MAKING

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

Overall responsibility for highly complex accounting system operation including account structure, internal controls and financial reporting. Additionally, designs complex accounting systems, develops agency policies, and regularly act as the primary representative of the department externally. The decisions that are made by this position impact the financial position of the agency.

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 & Fiscal Manager 2 | 0791030 | Review and observation of daily work results. | Daily | Ensure accurate and timely completion of work |

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 checked="" type="checkbox"/> Plan work | <input type="checkbox"/> Coordinates schedules |
| <input checked="" type="checkbox"/> Assigns work | <input type="checkbox"/> Hires and discharges |
| <input checked="" type="checkbox"/> Approves work | <input type="checkbox"/> Recommends hiring |
| <input type="checkbox"/> Responds to grievances | <input checked="" type="checkbox"/> Gives input for performance evaluations |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> 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:

Oversees the maintenance of accounting controls and the preparation of prescribed reports. Resolves the most difficult and unusual accounting problems and insures system adaptations and corrections as necessary.

Designs and implements new or revised accounting systems. Manages projects to develop or enhance complex accounting systems having a significant impact on statewide finances. Oversees the work of professional accounting staff.

Adapts statewide financial management systems to accommodate special and complex agency accounting needs and to comply with changing generally accepted accounting principles, federal, state, and other external requirements. Designs or enhances agency specific accounting systems to interface with statewide financial management systems as needed to meet special accounting requirements.

Leads accounting staff on complex assignments or projects, reviewing work for adequacy, methods, and conformance with Generally Accepted Accounting Principles, governing rules and agency.

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