

## CLASSIFICATION SPECIFICATION

<b>FLSA:</b>	<b>EXP</b>	<b>Job Code:</b>	<b>ACV32978</b>
<b>Job Class Code:</b>	<b>001</b>	<b>Salary Schedule:</b>	<b>ASRRACCT</b>
<b>EEO Category:</b>	<b>02</b>	<b>Grade:</b>	<b>21</b>
<b>Workers Comp Code:</b>	<b>8803</b>		

<b>Job Code Established:</b>	<b>10/01/97</b>	<b>Effective Date:</b>	<b>10/01/97</b>
<b>Job Code Revised:</b>	<b>12/10/97</b>	<b>Effective Date:</b>	

**JOB CODE SERIES:** Accounting Series

**JOB CODE TITLE:** ACCOUNTANT IV

**HRIS TITLE:** ACCOUNTANT IV

**CHARACTERISTICS OF THE CLASS:** Supervises staff of professionals and applies established accounting principles, theories, concepts, and practices directly to the area of assignment; or supervises the performance of professional operational or cost accounting activities applying established accounting principles, theories, concepts, and practices to a wide variety of difficult problems. Depending on assignment, responsibilities include: supervision of the data-to-day financial operations of a medium or large size agency; reviewing and approving a variety of complex financial statements and reports for completeness, accuracy, and conformance with Generally Accepted Accounting Principles (GAAP) or other specific accounting requirements. Maintains an internal control structure through the review of reconciliation's, financial data, procedures, and controls. Supervises other related accounting functions as necessary for the work unit. Has signature authority for all accounting functions within a medium size agency. May have signature authority for area of assignment in a large agency.

Has the authority to direct subordinate accountants. May make hiring and disciplinary recommendations. Schedules, work papers and research to be used in the compilation of a Comprehensive Annual Financial Report (CAFR) or other financial reports; accurate analysis and interpretation of records of financial activities for an agency or a segment of an accounting system; exhaustive analysis and evaluation of data to be used for budget purposes; final draft responses to correspondence; reviewed audit points or findings for a medium or large agency providing input for response to audit; records of federal funds; records of trust funds; agency-specific, non-standard reports; financial statements or schedules; and written reports and/or executive summaries on financial activities of an agency, division, or program.

**EXAMPLES OF DUTIES:** Individual positions may be responsible for some or all of the listed duties and/or other related duties. Assigns a wide variety of accounting tasks such as maintaining ledgers, recording entries, participation in the budget process, and interacting with vendors. Revises and modifies a fiscal control system in a medium or large size agency; maintains effective fiscal management by analyzing, interpreting and evaluating accounting and reporting systems, procedures, policies and methods; provides upper management with recommendations for improvements. Analyzes and approves recommendations for such fiscal transactions as billings and invoices, payments or other financial processes and requirements for the agency. Uses automated accounting systems and applications to retrieve and review data files, analyze information, track revenues and/or expenditures, and analyze contracts status. Prepares and/or supervises the preparation of periodic reports and/or summaries for fund-granting authorities in compliance with federal and state laws, regulations, guideline and procedures.

Monitors ledger accounts for all transactions on an on-going basis. Reviews complex data contained in reports summarizing financial transactions and status of accounts for a given period. Coordinates the reconciliation of revenue and expenditure/expense reports between agencies' financial management control systems, and host accounting systems, by analyzing and interpreting financial reports. Analyzes and finalizes supporting data used in the preparation of comprehensive annual financial report, agency

financial statement(s), and/or annual report. For a medium size agency, prepares or supervises the preparation of the "closing package" utilized in preparing the statewide comprehensive annual financial report. Reviews data for adjustments to rates charged for services rendered to agencies. Supervises staff compiling data used to document fees charged to outside entities for licenses, permits, etc. Maintains knowledge of current accounting theory, practices and law by attending classes, seminars or other educational courses and/or reading related publications. Resolves problems and questions presented by management regarding accounting transactions, policies and procedures. Composes correspondence dealing with subject matter which may call for considerable discretion and involve judgment or negotiation; to reply to inquiries and present or request information. Reviews inventory reports (i.e., mark-to-market, fixed asset, supply, etc.) and request corrections or substantiation of information presented. Monitors and controls amounts expended from budget(s) to assure the expenditures do not exceed funds available. Reports variances to upper management or department head. Recommends improvements to own agency or work system, applying knowledge and skills of own technical specialty. Performs related work as required.

**WORK CONDITIONS:** No unusual work conditions. May require travel.

**KNOWLEDGE, SKILLS AND ABILITIES:**

**Knowledge of:** Generally Accepted Accounting Principles (GAAP); comprehensive knowledge of the principles, concepts, practices, methods and techniques of government accounting, internal control structures, and fiscal management; considerable knowledge of the methods and techniques of automated financial systems, including use of applicable software packages; comprehensive knowledge of reference materials such as federal regulations, Arizona Revised Statutes, applicable agency manuals, and policies and procedures; working knowledge of financial research methodologies (e.g., random valid statistical sampling); supervisory techniques and team motivation.

**Skills/Abilities in:** work organization accomplishment; considerable skill in analysis, interpretation and communication of financial data; techniques required to maintain accounting records through automated accounting systems (includes personal computer skills and mainframe computer skills); supervision including interpersonal skills and imparting knowledge to others; oral and written communications.