

**I. DESCRIPTION OF WORK**

Positions in this banded class provide services related to statewide fiscal, financial, and information systems. Work involves policy development and implementation, consultation, training, and education related to professional accounting, with responsibility for accounting and/or budgeting functions at the statewide level. Positions in this banded class apply knowledge of the theory and practice of recording, classifying, examining and analyzing data and records of financial transactions. Work requires knowledge of the theories, principles, practices and terminology of accountancy, and a working knowledge of accounting, budgeting, and information systems and operations at the statewide level.

**II. ROLE DESCRIPTIONS BY COMPETENCY LEVEL**

Contributing	Journey	Advanced
<p>Positions at this level apply accounting principles and practices to a limited range and/or complexity of statewide accounting, budgeting and/or other fiscal functions. Work may include: reconciliation of accounts, reports; examination of various financial statements for accuracy, completeness, and conformance to guidelines; maintenance of appropriation and other subsidiary ledgers; approval of payment; document preparation of financial statements and reports; assistance in financial analysis; and/or closure of accounting records.</p>	<p>Positions at this level apply accounting principles and practices to a variety of moderately complex statewide accounting, budgeting, cost accounting, and/or other fiscal functions. Work may include working with clients to determine compliance with internal procedures, problem solving, training and education of clients, and special reports of activities analyzed or researched. Positions independently resolve problems. Work may include: financial report preparation, review, and analysis; reconciliation, or supervising the performance of this function; maintenance, development and implementation of statewide control systems (such as cash management and allotment control) for determining costs and the distribution of costs; working with statewide administrators and agency/university fiscal personnel to develop, operate and evaluate accounting systems; examination of a variety of accounting documents to verify conformance to pertinent statewide policies, procedures and accounting standards; and preparation of reports and statements requiring interpretation and analysis of accounting records. Positions may supervise accounting staff and other personnel.</p>	<p>Positions at this level perform complex, specialized statewide accounting activities and initiatives and/or supervise/manage employees engaged in activities related to the State’s budget process, cost accounting, or other fiscal operations/functions. Positions direct daily operations of statewide accounting systems. Positions develop standard and non-standard reports and statements requiring interpretation and analysis of trends. Work includes identifying problems and changing requirements regarding management needs, compliance review and other fiscal procedures, account structures or reports, and statewide accounting systems. Responsibilities extend beyond statewide accounting system maintenance to the solution of complex systems management. Positions at this level may be involved in systems design and may supervise accounting staff and other personnel.</p>

Definitions:

Statewide - State government.

Moderately complex – Varied systems, operations, type/size of agency, procedures, policies, and programs with frequent revisions and changes.

Complex – Variety of data sources, systems, operations, procedures, policies, and programs.

**III. COMPETENCIES**

<b>Competency</b>	<b>Definition</b>
<b>Knowledge - Professional</b>	Professional knowledge and skill in accounting and ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.
<b>Policy Development and Implementation</b>	Analytical skill to develop and implement statewide financial policy. Professional knowledge of and skill in regulatory requirements and state government operations. Ability to conduct related research and analysis.
<b>Training and Education</b>	Ability to develop training and educational materials and conduct training sessions as part of various statewide State Controller fiscal and financial initiatives. Professional knowledge of and skill in statewide accounting, budgeting, and information systems training and education requirements. Knowledge and ability to use presentation skills and tools in order to train state fiscal personnel in the most effective and efficient manner.
<b>Consultation</b>	Ability to consult with various levels of professional staff and statewide management related to statewide fiscal and financial initiatives, programs, and activities. Professional knowledge and skill related to applying technical knowledge, administrative knowledge, and state government operational knowledge to various statewide fiscal and financial operations, initiatives, and activities.
<b>Project Management</b>	Skill in project management methods and tools for planning and implementation of statewide State Controller fiscal, financial and information systems initiatives, programs, and activities. Professional knowledge and skill in time and resource management.
<b>Analysis and Decision-Making</b>	Ability to monitor and collect data to assess accuracy and integrity. Ability to analyze data. Ability to ensure compliance with applicable standards, rules, regulations and systems of internal control. Ability to interpret and evaluate results, prepare documentation, and create financial reports and presentations. Skill in using effective approaches for choosing a course of action, developing appropriate solutions, and reaching conclusions. Ability to take action consistent with available facts, constraints, and anticipated consequences.
<b>Human Resources Supervision (Optional)</b>	Ability to recruit, select, develop, counsel, discipline, and evaluate performance of employees to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to observe and assess work, provide feedback, provide technical supervision, develop knowledge, skills, and abilities of employees, and plan for and support employees in career development opportunities.

Note: Not all competencies apply to every position/employee; evaluate only those that apply. Competency statements are progressive. For positions with some supervision consider the highest level of professional work performed.

**IV. COMPETENCY STATEMENTS BY LEVEL**

**Knowledge - Professional**

Professional knowledge and skill in accounting and ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.

<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p>General knowledge of generally accepted accounting principles, practices and reporting guidelines. May require knowledge of program specifics such as electronic-commerce, banking, bond disclosure requirements, or other area.</p> <p>General knowledge of applicable information technology resources to meet work needs.</p>	<p>Thorough knowledge of generally accepted accounting principles and their application to, governmental accounting and non-governmental accounting. Ability to independently interpret and apply these principles. Knowledge of program specifics such as electronic-commerce, banking, bond disclosure requirements, or other area.</p> <p>Thorough knowledge of applicable information technology resources to perform accounting duties. May require the ability to recommend; develop and/or implement system changes.</p>	<p>In-depth knowledge of accounting theories and principles and systems design. Ability to recognize complex and unique issues and develop resolution and/or consult with leadership in order to achieve resolution. Knowledge to consistently serve as a technical resource.</p> <p>Ability to identify problems and changing requirements regarding management needs, auditing and other fiscal procedures, account structures or reports, and accounting systems. Ability to recommend, develop and/or implement modifications.</p>

**Policy Development and Implementation**

Analytical skill to develop and implement statewide financial policy. Professional knowledge of and skill in regulatory requirements and state government operations. Ability to conduct research and analysis.

<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p>General knowledge of regulatory requirements. May require knowledge of program specifics.</p> <p>May require the ability to assist other specialists with research, data gathering, and compilation in the development of statewide financial policies</p>	<p>Ability to independently interpret program or activity requirements. Thorough knowledge of current policy, state and federal laws and legislation, industry standards, and state government operations.</p> <p>Ability to identify policy issues and initiate changes or recommendations.</p>	<p>Ability to research program, initiative, and activity requirements related to policy and regulatory issues. In-depth knowledge of state and federal laws and legislation, industry standards, and state government operations to independently develop statewide policy and implementation guidelines.</p> <p>Ability to recognize complex and unique issues and develop resolutions and/or consult with leadership in order to achieve resolution related to policy change.</p>

**Training and Education**

Ability to develop training and educational materials and conduct training sessions as part of various statewide State Controller fiscal and financial initiatives. Professional knowledge of and skill in statewide accounting, budgeting, and information systems training and education requirements. Knowledge and ability to use presentation skills and tools in order to train state fiscal personnel in the most effective and efficient manner.

Contributing	Journey	Advanced
<p>General knowledge of statewide fiscal training and education requirements. May require knowledge of program specifics.</p>	<p>Ability to independently develop statewide fiscal training and education needs based on a thorough knowledge of accounting standards and systems, auditing standards and procedures, federal single audit, cost allocation, tax compliance, e-commerce, and related systems. Ability to recognize complex and unique statewide fiscal training and education challenges. Knowledge of program specifics.</p>	<p>In-depth knowledge of statewide fiscal training and education needs. Ability to evaluate impact of needs and training. Ability to research, develop, and adapt training and educational programs to accomplish new initiatives. Ability to consult with leadership regarding training and education.</p>

**Consultation**

Ability to consult with various levels of professional staff and statewide management related to statewide fiscal and financial initiatives, programs, and activities. Professional knowledge and skill related to applying technical knowledge, administrative knowledge, and state government operational knowledge to various statewide fiscal and financial operations, initiatives, and activities.

Contributing	Journey	Advanced
<p>Ability to consult with state fiscal managers in order to resolve routine fiscal and/or financial challenges. May require knowledge of program specifics.</p>	<p>Ability to independently consult and suggest corrective action related to moderately complex statewide fiscal and/or financial challenges. Knowledge of program specifics.</p>	<p>Ability to consult, resolve, and evaluate complex agency and statewide fiscal and/or financial impacts. Ability to recognize unique issues and develop resolution or consult with leadership in order to achieve resolution.</p>

**Project Management**

Skill in project management methods and tools for planning and implementation of statewide State Controller fiscal, financial and information systems initiatives, programs, and activities. Professional knowledge and skill in time and resource management.

Contributing	Journey	Advanced
<p>Ability to administer assigned project(s) of limited scope and complexity within set parameters.</p> <p>Ability to plan work to meet established objectives and deadlines. May require the ability to monitor work of others and provide ongoing guidance and feedback to employees on performance. Ability to identify accomplishment and areas needing improvement and ability to clearly communicate these with other team members.</p> <p>Ability to participate as a member of project implementation team(s), supporting and promoting changes.</p>	<p>Ability to lead project(s) within established guidelines and standards, or ability to lead a component of a larger project. Ability to ensure project accountability. Ability to define scope, goals, tasks, deliverables, timelines, tools, and resources.</p> <p>Ability to assess the needs of the work project, determine any gaps, and recommend changes in procedures, workflow and work assignments to improve efficiency and effectiveness.</p> <p>Ability to apply whole system thinking. Ability to consider external and internal environmental factors and organizational culture when developing strategies to motivate and persuade management and employees to support and promote changes that result in operational improvement.</p>	<p>Ability to manage new or multi-faceted project(s). Ability to lead and facilitate teams, workgroups or assigned staff. Ability to conduct research and development. Ability to take initiative in strategic planning and change management efforts. Ability to develop, implement, and evaluate project(s).</p> <p>Ability to establish goals and objectives of project(s). Ability to set appropriate deadlines. Ability to plan and assign work of others. Ability to serve as team lead and create a positive work environment that supports individuals being engaged and committed to the work and the organization.</p> <p>May require the ability to lead project implementation team(s), acting as a change agent. Knowledge of organizational culture and vision. Ability to anticipate barriers to accepting change, especially when changes have broad impact. Skill in enhancing collaboration and building consensus across the organization by anticipating opposing points of view and reconciling differences.</p>

**Analysis and Decision-Making**

Ability to monitor and collect data to assess accuracy and integrity. Ability to analyze data. Ability to ensure compliance with applicable standards, rules, regulations and systems of internal control. Ability to interpret and evaluate results, prepare documentation, and create financial reports and presentations. Skill in using effective approaches for choosing a course of action, developing appropriate solutions, and reaching conclusions. Ability to take action consistent with available facts, constraints, and anticipated consequences.

Contributing	Journey	Advanced
<p>Ability to compile, monitor, and analyze various financial statements/reports for accuracy, integrity, and conformance to accepted accounting and program guidelines.</p> <p>Ability to identify, clarify, and select appropriate tools and data and analysis techniques to diagnose problems and develop solutions.</p> <p>Ability to recognize and research unusual activity for further investigation.</p> <p>Ability to understand and adhere to systems of internal control.</p>	<p>Ability to compile, monitor, examine, and review various complex financial statements/reports/accounts or budget codes for accuracy, integrity, and conformance to accounting and program guidelines. Ability to develop, evaluate and implement changes to accounting systems and processes. Ability to identify substantive issues and thoroughly and accurately research and analyzes them. May require the ability to design data collection, reporting tools, and financial models.</p> <p>Ability to recognize problems and find solutions. Ability to develop improvements and implements changes.</p> <p>Ability to identify changing requirements and problems regarding management needs and other fiscal procedures, account structures or reports, and accounting systems. Ability to recognize, respond to, and correct unusual activity.</p> <p>Ability to evaluate systems of control and recommend improvements/changes.</p>	<p>Ability to independently resolve complex problems for which no clear precedent exists within the current system or ability to implement new accounting structures. Ability to supervise resolution and/or implementation. May require the ability to design and implement organization and program-specific accounting procedures/systems. Ability to institute changes based on findings.</p> <p>Ability to resolve more complex problems. Ability to identify and address causes and develop and initiate innovations and solutions.</p> <p>Ability to recommend actions or alternatives to be taken by management when accounting data discloses unfavorable trends, deviations, or financial mismanagement.</p> <p>Ability to make risk assessments of systems of internal control. May require the ability to approve improvements/changes to systems of internal control.</p>

**Human Resources Supervision (Optional)**

Ability to recruit, select, develop, counsel, discipline, and evaluate performance of employees to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to observe and assess work, provide feedback, provide technical supervision, develop knowledge, skills, and abilities of employees, and plan for and support employees in career development opportunities.

Contributing	Journey	Advanced
<p>Ability to provide assistance to a higher-level manager in recruitment and selection process.</p> <p>Ability to implement work plans and conduct performance reviews with the assistance of a higher-level manager.</p> <p>Ability to identify and recommend career development opportunities with employees.</p>	<p>Ability to recommend and/or make selection decision.</p> <p>Ability to develop and implement work plans, conduct performance reviews, and participate in the disciplinary and grievance processes, as needed.</p> <p>Ability to ensure employees have access to tools and information for career development opportunities and actively participate in employee growth and development. Ability to plan and deliver on-the-job training.</p>	<p>Ability to oversee unit/organization supervisors to ensure compliance with recruitment and selection policies and procedures.</p> <p>Ability to oversee unit/organization supervisors to ensure compliance with performance management policies and procedures. Ability to recommend resolution of disciplinary and grievance issues, as needed.</p> <p>Ability to review and authorize training opportunities for unit/organization. Ability to lead employee growth and development initiatives.</p>

**V. MINIMUM TRAINING & EXPERIENCE**

Bachelor’s degree in accounting, business administration or a related discipline with 24 credit hours of accounting coursework; or equivalent combination of training and experience. All degrees must be received from appropriately accredited institutions.

Note: This is a generalized representation of positions in this class and is not intended to identify essential work functions per ADA. Examples of competencies are primarily those of the majority of positions in this class, but may not be applicable to all positions.