

Job Performance Planning and Evaluation Program

JOB PERFORMANCE CATALOG
For

Accountant 1 flexing
to Accountant 2 positions

To be used for developing Job Performance Plans

Effective November 5, 2008

ACCOUNTANT I

Major Job Responsibilities

- 1410. Supervision Within a Major Accounting Function
- 1411. Prepares and/or Analyzes Federal Reports, Statistical and Financial Schedules, and Audits/Reviews
- 1412. Reviews Purchasing Documents, Disbursements, and/or Contracts
- 1413. Monitors Inventory Controls, Procedures, and/or Policies
- 1414. Computation and/or Drawdown of Federal Funds
- 1415. Maintains Good Public Relations
- 1416. Budget Preparation
- 1417. Cost Allocation and Analysis
- 1418. Fiscal Liaison for Policy Dissemination and Interpretation
- 1419. Cost Accounting
- 1420. Maintains and Reviews Ledgers and Records

1410. Supervision Within a Major Accounting Function

- 1410A. Promptly interviews and screens applicants and makes recommendations for appointments.
- 1410B. Always ensures proper and adequate training for staff under his/her supervision.
- 1410C. Continually strives for a high level of motivation and morale in staff by maintaining a positive, organized work atmosphere.
- 1410D. Consistently monitors and documents the performance of each employee.
- 1410E. Always recognizes the degree of performance of each employee. Always gives proper and periodic feedback, and always recommends appropriate action.
- 1410F. Always establishes the limits of acceptable and unacceptable work behavior for each employee and evenly enforces all rules, regulations, and related activity without necessary supervisor involvement.
- 1410G. Always makes supervisor aware of any problems or potential problems related to his/her staff and makes recommendations on action which could improve productivity.
- 1410H. Always keeps staff informed by making available all bulletins, memoranda, regulations, and other materials that could affect performance or job responsibilities.
- 1410I. Always assures compliance with State Personnel Policies and Procedures in all personnel activities.
- 1410J. Always makes available to staff any material related to training offered by the Department personnel, the State Department of Personnel, or outside sources.
- 1410K. Always communicates effectively and frequently with Staff through staff meetings and individual contact.

1411. Prepares and/or Analyzes Federal Reports, Statistical and Financial Schedules, and Audits/Reviews

- 1411A. Prepares accurate, thorough, and complete reports according to Federal guidelines.
- 1411B. Completes reports within prescribed time frames without reminders from supervisor.
- 1411C. Maintains thorough documentation to support figures reflected on Federal reports.
- 1411D. Prepares accurate and complete schedules reflecting the status of each program for which he/she is responsible.
- 1411E. Completes schedules according to accepted accounting standards and in such a manner that a complete audit trail is achieved. Maintains thorough documentation filed in a systematic order as support.
- 1411F. Prepares and reviews statistical reports within prescribed time frames.
- 1411G. Completes analysis of Audits/Reviews within required time frames.
- 1411H. Prepares written summaries that identify and addresses findings.
- 1411I. Notifies the supervisor immediately of all deficiencies and presents recommendations for corrective action.

1412. Reviews Purchasing Documents, Disbursements, and/or Contracts

- 1412A. Examines and reviews purchase requests according to established standards on a daily basis and monitors available funds. If a purchase request is incorrect or invalid, immediately takes appropriate corrective action.
- 1412B. Forwards reviewed purchase request immediately to supervisor for approval and processing.
- 1412C. Examines and reviews disbursement forms according to established standards. If additional approval is required, makes an immediate referral.

- 1412D. Forwards disbursement for payment within two working days. Maintains proper documentation when this schedule cannot be met.
- 1412E. Monitors outstanding disbursements on a regular basis to ensure prompt payment.
- 1412F. Notifies supervisor immediately of erroneous disbursements so that appropriate action can be taken.
- 1412G. Monitors vendor accounts for possible over/under payments.
- 1412H. Reviews all financial aspects of budgets in accordance with established standards and contacts appropriate person immediately if budget does not meet established standards. If standards are met, recommends approval.
- 1412I. Reviews contracts thoroughly to verify that form and wording complies with contract guidelines. Contacts party promptly if these guidelines are not met.
- 1412J. Prepares summary sheet for contract reflecting accurate information and submits contract package within required time frames.
- 1412K. Maintains and monitors a log of contract activity to ensure prompt processing.

1413 Monitors Inventory Controls, Procedures, and/or Policies

- 1413A. Determines that appropriate accountability and security is maintained over inventories. Promptly advises supervisor when improper procedures and/or lack of security in regard to inventories is discovered.
- 1413B. Appropriately participates with concerned parties in resolving inventory accountability problems.
- 1413C. Promptly audits and prepares for payment any billings addressing inventory discrepancies.
- 1413D. Reconciles physical count of inventory items to perpetual inventory records.

- 1413E. Establishes and ascertains that inventory reorder points are adhered to within required time frames.
- 1413F. Maintains a separate inventory card for each inventory item and a control card for each inventory class.
- 1413G. Compiles a complete inventory turnover analysis on an annual basis and supports this analysis with complete documentation.

1414. Computation and/or Drawdown of Federal Funds

- 1414A. Maintains accurate records of earnings by source which can be retrieved as required.
- 1414B. Makes drawdowns on schedule in accordance with actual disbursement.
- 1414C. Thoroughly documents drawdowns of Federal funds by using worksheets and/or other schedules.
- 1414D. Makes drawdowns of funds from correct sources.

1415. Maintaining Good Public Relations

- 1415A. Answers the telephone promptly, politely identifying oneself and work unit.
- 1415B. Promptly returns telephone calls.
- 1415C. Explains policies and procedures clearly to others.
- 1415D. Supervisor consistently receives complimentary reports from others regarding employee's work.
- 1415E. Keeps appointments or immediately notifies all parties when appointments cannot be kept.
- 1415F. Always makes an effort to clearly understand information obtained from others by questioning those items not understood.
- 1415G. Replies to questions with correct information. Obtains requested information to be disseminated as soon as possible.

1416. Budget Preparation

- 1416A. Always follows directions as stated in the budget instructions.
- 1416B. Maintains accurate and legible worksheets and supporting documentation to satisfy audit requirements.
- 1416C. Completes schedules on time with clear supporting documentation.
- 1416D. Arranges to work overtime as necessary to complete budget on schedule.
- 1416E. Collects and files information throughout the year in a manner which makes it readily accessible at time of budget preparation.
- 1416F. Monitors expenditures and revenues against budgeted levels, and notifies supervisor immediately of any problem.

1417. Cost Allocation and Analysis

- 1417A. Follows cost allocation plan in allocating costs within required time frames.
- 1417B. Maintains accurate and legible worksheets and supporting documentation to satisfy audit requirements.
- 1417C. Recognizes possible deficiencies in the cost allocation plan and makes recommendations for improvements to supervisor.
- 1417D. Prepares accurate transfer of funds based on information derived from cost allocation plan within the required time frames.

1418. Fiscal Liaison for Policy Dissemination and Interpretation

- 1418A. Assures that appropriate program policy or regulation is applied in area of accountability. If proper policy or regulation is not being followed, notifies supervisor and other concerned parties immediately.
- 1418B. Shares Federal and program policy in regard to fiscal matters with supervisor and other work units.
- 1418C. Responds promptly to policy questions in regard to fiscal matters.

1419. Cost Accounting

- 1419A. Prepares financial statements in a timely manner from properly documented and easy-to-read worksheets ensuring that direct and indirect costs, including depreciation, are properly allocated by department.
- 1419B. Upon receipt of each payroll, compares payroll records to production data and immediately reports any discrepancies to supervisor.
- 1419C. Prepares accurate, thorough, and complete cost studies relative to items manufactured or items proposed to be manufactured and provides reports of such to management.

1420. Maintains and Reviews Ledgers and Records

- 1420A. Thoroughly reviews accountability records of disbursements and/or issuances and reports any irregularities to supervisor immediately.
- 1420B. Reviews petty cash reconciliations and immediately reports all discrepancies to supervisor.
- 1420C. Reconciles long distance telephone calls to billings as directed and promptly reports discrepancies and/or suspected fraud to immediate supervisor.
- 1420D. Records contingent and revenue transactions daily and assures that supporting documentation is readily available.
- 1420E. Accurately records cash and/or credit sales daily.
- 1420F. Maintains current accounts payable, accounts receivable, and disbursements journals.
- 1420G. Reconciles all subsidiary ledgers with control accounts and/or accounting reports.
- 1420H. Always deposits cash received within 72 hours after receipt.