

Job Performance Planning and Evaluation Program

JOB PERFORMANCE CATALOG  
For

**Accountant 2**  
positions

To be used for developing Job Performance Plans

Effective November 5, 2008

## ACCOUNTANT II

### Major Job Responsibilities

- 1421. Supervision Within a Major Accounting Function
- 1422. Development and Maintenance of Accounting Records
- 1423. Financial Reports, Statements, and Schedules
- 1424. Preparation of Budgets
- 1425. Cost Allocation
- 1426. Correspondence
- 1427. Cash Management

1421. Supervision Within a Major Accounting Function

- 1421A. Promptly interviews and screens applicants and makes recommendations for appointments.
- 1421B. Always ensures proper and adequate training for staff under his/her supervision.
- 1421C. Continually strives for a high level of motivation and morale in staff by maintaining a positive, organized work atmosphere.
- 1421D. Consistently monitors and documents the performance of each employee.
- 1421E. Always recognizes the degree of performance of each employee, always gives proper and periodic feedback, and always recommends appropriate action.
- 1421F. Always evenly enforces all rules, regulations, and establishes for each employee the limits of acceptable and unacceptable work behavior and related activity without necessary supervisor involvement.
- 1421G. Always makes supervisor aware of any problems or potential problems related to his/her staff and recommends actions which could improve productivity.
- 1421H. Always keeps staff informed by making available all bulletins, memoranda, regulations, and other materials that could affect performance or job responsibilities.
- 1421I. Always assures compliance with State Human Resources Policies and Procedures in all personnel activities.
- 1421J. Always makes available to staff any material related to training offered by the Department, the Department of Human Resources, or outside sources.
- 1421K. Always communicates effectively and frequently with Staff through staff meetings and individual contact.

1422. Developing and Maintaining Accounting Records

- 1422A. Develops and/or makes improvements in accounting records that always meet guidelines established by State and Federal Governments.
- 1422B. Always maintains sufficient accounting records to allow proper and accurate recording and reporting of accounting information.
- 1422C. Always reconciles accounting records with those of the Department of Finance and Administration.
- 1422D. Always maintains accounting records, allowing a constant monitoring of expenses and revenues to budgeted amounts and provide easy detection and reporting of variance or potential variances or other funding problems.
- 1422E. Always establishes or assists in establishing written procedures which are necessary to accomplish the assigned duties while assuring compliance with management policy and state and federal requirements.
- 1422F. Maintains accounting records in such a manner as to always provide a good audit trail.
- 1422G. Always accurately computes and completes monthly and quarterly transfers of earned revenue within the time frames prescribed.

1423. Financial Reports, Statements, and Schedules

- 1423A. Always completes reports, statements, and schedules accurately and within prescribed time frames.
- 1423B. Always supports reports, statements, and schedules with good workpapers.
- 1423C. Never submits information outside the Department without supervisory approval.

1424. Preparation of Budgets

- 1424A. Always completes budget schedules in accordance with established internal deadlines.

- 1424B. Always maintains information throughout the year in a manner which makes it readily accessible at time of budget preparation.
- 1424C. Always completes accurate budget schedules supported by accurate and neat workpapers.
- 1424D. Always completes budget schedules in accordance with Finance and Administration Guidelines.
- 1424E. Any work performed relative to federal budgets is always timely, accurate, and properly supported by workpapers.

1425. Cost Allocation

- 1425A. Always performs cost Allocation work in compliance with the approved cost allocation plan.
- 1425B. Cost Allocation work performed is always supported with accurate and legible workpapers and supporting documentation which comply with federal and state requirements.
- 1425C. Always recognizes the need for changes to cost allocation methods and recommends amendments.
- 1425D. Always assures the proper classification and accumulation of costs necessary to apply all approved cost allocation methods and procedures.

1426. Correspondence

- 1426A. Always chooses the appropriate form of communication (written or oral).
- 1426B. Always prepares and submits written correspondence in a timely matter.
- 1426C. Always prepares correspondence that includes accurate information supported by appropriate documentation.
- 1426D. Always maintains well organized files for correspondence.
- 1426E. Never releases sensitive information without supervisory approval.

1427. Cash Management

- 1427A. Has in place a system to assure that drawdowns are made as needed and in compliance with federal requirements.
- 1427B. Drawdowns of federal dollars are always thoroughly supported by worksheets and other documents.
- 1427C. Always makes any necessary amendments to methods of withdrawing federal dollars to assure compliance with federal and state requirements.
- 1427D. Continually compares expenses to grant award to assure that the availability of funds is not exceeded.
- 1427E. Effectively monitors grant awards by comparing grant awards to federal budget requests to detect and resolve differences.
- 1427F. Periodically reconciles grant awards to expenditure reports.
- 1427G. Always assures that all revenue which should be collected is collected.