



## ACCOUNTANT/AUDITOR I

### **CHARACTERISTICS OF WORK:**

This is entry-level, professional accounting and auditing work. Accounting functions which may be performed by an incumbent in this position include: the maintenance of various accounting ledgers reflecting a variety of funds; the maintenance of controls and balances on a variety of accounting activities; and the preparation of fiscal statements and reports from various sources. Auditing functions which may be performed by an incumbent in this position include analyses of accounts, transactions, contracts; and testing of transactions for compliance with established laws, rules, and regulations. Further, the incumbent may conduct and/or participate in analyses of department accounting functions to determine the legality of fiscal activities and the effectiveness of accounting systems. Work is performed in accordance with established regulations, procedures, and administrative directives and under the direction of an administrative superior, accountant, or auditor of a higher classification. Supervision may be exercised over accounting clerks or other clerical personnel.

### **MINIMUM QUALIFICATIONS:**

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

### **EXPERIENCE/EDUCATIONAL REQUIREMENTS:**

#### **Education:**

A Bachelor's Degree from an accredited four-year college or university in accounting or business administration.

#### **Substitution Statement:**

Graduation from a standard four-year high school or equivalent (GED), directly related education or directly related experience may be substituted on an equal basis.

### **PHYSICAL REQUIREMENTS:**

These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements. These are typical requirements; however, reasonable accommodations may be possible.

**Sedentary Work:** May occasionally walk or stand and/or occasionally move light objects, materials, etc.

**Vision:** Requires the ability to perceive the nature of objects by the eye.

**Near Acuity:** Clarity of vision at 20 inches or less.

**Speaking/Hearing:** Possesses the ability to give and receive information through speaking and listening skills.

**Motor Coordination:** While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms. The incumbent is occasionally required to walk; stand; and stoop, kneel, crouch, or bend.

**COMPETENCIES:**

The following competencies describe the knowledge, skills, abilities, and attributes that lead to a successful employee in this position. An applicant will be expected to exhibit these competencies or the ability to reach competency achievement within a specified time. These competencies are linked to the essential functions of the job. Employees in this position may be evaluated on these competencies as part of the performance appraisal system. Example behaviors are listed below each competency and are used for illustrative purposes only. Specific behaviors may be identified and included later by the hiring agency. It is understood that some of these behaviors might not be acquired until a reasonable time after hire. Failure of an employee to successfully demonstrate some or all of these competencies, as deemed important by his or her reporting official, may result in the employee being placed on a performance improvement plan. If after a reasonable period of time, usually three (3) months, the employee fails to demonstrate successful performance, the employee may be terminated. These competencies include, but are not limited to, the following:

**PUBLIC SECTOR COMPETENCIES:**

**Integrity and Honesty:** Demonstrates a sense of responsibility and commitment to the public trust through statements and actions.

Models and demonstrates high standards of integrity, trust, openness, and respect for others. Demonstrates integrity by honoring commitments and promises. Demonstrates integrity by maintaining necessary confidentiality.

**Work Ethic:** Is productive, diligent, conscientious, timely, and loyal.

Conscientiously abides by the rules, regulations, and procedures governing work.

**Service Orientation:** Demonstrates a commitment to quality public service through statements and actions.

Seeks to understand and meets and/or exceeds the needs and expectations of customers. Treats customers with respect, responding to requests in a professional manner, even in difficult circumstances. Provides accurate and timely service. Develops positive relationships with customers.

**Accountability:** Accepts responsibility for actions and results.

Is productive and carries fair share of the workload. Focuses on quality and expends the necessary time and effort to achieve goals. Demonstrates loyalty to the job and the agency and is a good steward of state assets. Steadfastly persists in overcoming obstacles and pushes self for results. Maintains necessary attention to detail to achieve high level performance. Deals effectively with pressure and recovers quickly from setbacks. Takes ownership of tasks, performance standards, and mistakes. Has knowledge of how to perform one's job. Knows the organization's mission and functions and how it fits into state government.

**Self Management Skills:** Effectively manages emotions and impulses and maintains a positive attitude.

Encourages and facilitates cooperation, pride, trust, and group identity; fosters commitment and team spirit; works effectively and cooperatively with others to achieve goals. Treats all people with respect, courtesy, and consideration. Communicates effectively. Remains open to new ideas and approaches. Avoids conflicts of interest. Promotes cooperation and teamwork. Continuously evaluates and adapts; copes effectively with change. Allows self and others to make mistakes and learns from those mistakes. Adheres to high ethical standards.

**Interpersonal Skills:** Shows understanding, courtesy, tact, empathy, and concern to develop and maintain relationships.

Demonstrates cross cultural sensitivity and understanding. Identifies and seeks to solve problems and prevent or resolve conflict situations. Encourages others through positive reinforcement. Models appropriate behavior. Recognizes and develops potential in others; mentors.

**Communication Skills:** Receives, attends to, interprets, and responds to verbal messages and expresses information to individuals or groups effectively.

Receives other cues such as body language in ways that are appropriate to listeners and situations. Takes into account the audience and nature of the information; listens to others, attends to nonverbal cues, and responds appropriately. May make oral presentations. Communicates ideas, suggestions, and concerns, as well as outcomes and progress throughout the process of an activity. Provides thorough and accurate information.

**Self-Development:** Adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles.

Seeks efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development. Develops and enhances skills to adapt to changing organizational needs. Remains open to change and new information and ideas.

#### **TECHNICAL COMPETENCIES:**

**Communication Skills:** Shares information in writing or verbally.

Concisely and correctly answers questions and/or advises, explains, or conveys information to internal/external customers and other professionals. Asks appropriate questions to gain information to accurately account for transactions and to resolve pertinent issues. Participates effectively in meetings, seminars, and training sessions. Presents written and oral information using proper grammar, punctuation, and content. Appropriately documents information using tools such as: journal entries, work papers, letters, e-mails, reports, memorandums, etc. Exercises professional courtesy in all communications.

**Workflow Management:** The ability and willingness to perform work within defined specifications and timelines and to manage conflicting priorities.

Schedules and manages workload to assist in achievement of desired goals. Effectively utilizes agency assets such as work time, computer equipment, supplies, etc. Resolves all tasks timely and accurately. Exercises appropriate level of professional skepticism based on information obtained. Adapts to a variety of situations and surroundings. Pays close attention to details and has the ability to work in a multi-task environment.

**Functional Capability:** Possesses or is capable for developing the specific knowledge and technical abilities to succeed in the specified position.

Possesses knowledge or proper accounting/auditing procedures such as accounts payable and related areas, financial entry preparation, fund accounting, and account reconciliations. Exercises an analytical thinking process.

**Professional Maturity:** Possesses the capacities and aptitudes acquired by means of personal or professional experience, which enable functions to be fulfilled, and enables the incumbent to deal with situations in the workplace in a professional manner.

Able to assess the situation and appropriately respond. Exhibits the appropriate degree of confidence, assertion, tolerance, patience, and empathy. Knows when to refer an issue to the appropriate level of management. Complies with agency standards. Responds appropriately to supervision and administrative decisions. Exhibits positive, influential attitude and work ethic among peers within work unit. Takes initiative to accomplish goals. Maintains appropriate standards of confidentiality.

**Work Performance:** Has the abilities and attributes to successfully perform the duties of the job.

Possesses and applies appropriate level of accounting knowledge to analyze, record, and understand financial information. Develops work papers that are concise, self-supportive, and explanatory, while identifying source, purpose, and conclusion and following established procedures set forth by appropriate authoritative body. Applies proper analytical techniques to perform accurate and timely bank and account reconciliations.

**Technical:** Is proficient in operating technical equipment in performing duties of the job.

Uses computer software to complete assigned tasks, meet agency goals, and produce required results. Possesses knowledge of Microsoft and other software products including but not limited to the following: Windows, word processing and spreadsheet applications, Internet applications, and general ledger software.

**ESSENTIAL FUNCTIONS:**

**Additional essential functions may be identified and included by the hiring agency. The essential functions include, but are not limited to, the following:**

1. Performs various accounting activities.
2. Plans, prepares, and performs auditing functions.
3. Prepares fiscal statements and various reports.

**EXAMPLES OF WORK:**

**Examples of work performed in this classification include, but are not limited to, the following:**

Makes routine reports concerning results of examinations and related information.

Conducts cost studies, prepares tabulations, and reports conclusions and recommendations.

Maintains purchase orders, registers, and other fiscal records.

Independently maintains controls, performs balancing operations, or assists in similar operations in larger and more complex accounting activities.

Maintains and/or supervises the maintenance of general or subsidiary ledgers involving all the major portions of an agency's or department's fiscal activities, reflecting a variety of funds.

Supervises and/or participates in the preparation of budgets, payrolls, preauditing functions, and various other clerical and accounting activities.

Performs related or similar duties as required or assigned.

**INTERVIEW REQUIREMENTS:**

Any candidate who is called to an agency for an interview must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.

