



PS - ACCOUNTANT, SENIOR

CHARACTERISTICS OF WORK:

This is advanced and specialized accounting work in examining the financial records of utility companies with complex financial structures and accounting systems or in serving as accountant-in-charge of examinations. The employee independently conducts preliminary surveys necessary to determine the scope and intensity of an examination and to plan and execute the audit of the company's financial records under the general supervision of the chief accountant. The employee may serve as an audit team leader and supervise one or more lower-level accountants on selected audits or may serve as a specialist in conducting costs and cost accounting studies, in testifying in major rate hearings, and in making or preparing complex fiscal analyses and reports. The employee may independently appraise the accounting policies and practices of utility companies and recommend to the chief accountant revisions or modifications to the accounting system necessary for conformance to legal requirements. Decisions made as to the extent of a company's accounts and accounting system conformity to legal requirements are subject to final review by the chief accountant who reviews audit reports to determine that conclusions drawn are substantiated by the findings of the audit and that recommendations made are in conformance with legal requirements.

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 Master's Degree from an accredited four-year college or university in Finance or Accounting, with a minimum of twenty-four (24) hours in Accounting;

AND

Experience:

Two (2) years of accounting or auditing experience.

OR

Education:

A Bachelor's Degree from an accredited four-year college or university in Finance or Accounting, with a minimum of twenty-four (24) hours in Accounting;

AND

Experience:

Three (3) years of accounting or auditing experience.

Required Document:

Applicant must attach a valid copy of his/her transcript to verify course work.

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.

Light Work: May frequently walk or stand and/or frequently exert force equivalent to lifting up to approximately 10 pounds and/or occasionally exert force equivalent to lifting up to approximately 20 pounds.

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

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

Midrange: Clarity of vision at distances of more than 20 inches and less than 20 feet.

Far Acuity: Clarity of vision at 20 feet or more.

Depth Perception: Three-dimensional vision. Ability to judge distances and spatial relationships so as to see objects where and as they actually are.

Ability to adjust focus: Ability to adjust the eye to bring an object into sharp focus.

Color Vision: Ability to identify colors.

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 frequently required to stand; and walk. The incumbent is occasionally required to climb or balance; 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: Exhibits behaviors showing a strong internal personal commitment to fundamental principles of honesty and fairness dealing in all activities related to job performance.

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

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

Accountability: Accepts responsibility for actions and results.

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

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

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

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

TECHNICAL COMPETENCIES:

Accounting: Possesses knowledge of accounting principles and practices and the analysis and reporting of financial data.

Possesses a thorough knowledge and background in financial accounting and in the theories and practices of administrative procedures relating to modern accounting principles and practices.

Financial Analysis: Conducts complex analysis of financial data in order to determine the propriety of a company's financial information to related accounts.

Analyzes financial facts and figures to determine the propriety of charges or credits allocated to the various accounts of a company under examination. Prepares in-depth examinations of accounting records to determine accuracy and compare data to previous audits. Prepares analysis of rate proceedings testimony. Examines and analyzes utilities, data, and various accounts ensure accuracy.

Problem Solving and Decision-Making: Possesses the ability and willingness to work with people and to solve problems in order to effectively and efficiently complete assigned tasks.

Demonstrates the ability to anticipate potential—and identify existing—problems; uses problem-solving tools to navigate to a practical solution. Seeks to identify and resolve conflict situations, and effectively deals with difficult issues and people. Uses creative thinking, sound judgment, and current information to provide recommendations and solutions. Considers the effects of decisions on stakeholders.

Information Management: Identifies a need for and knows where or how to gather information; organizes and maintains information.

Compiles financial data by conducting studies to determine proper operating and fixed charges and values utilized by utilities in deriving expenses. Identifies specific financial items which need particular scrutiny. Conducts preliminary surveys necessary to determine the scope and intensity of an examination. Prepares evidence for presentation in rate hearings.

Technical Competence: Uses knowledge that is acquired through formal training or extensive on-the-job experience to perform one's job; understands and evaluates technical information related to the job.

Develops accounting procedures followed by utility companies to determine and maintains relevancy and accuracy. Serves as audit team leader. Conducts cost accounting studies. Prepares testimony for rate hearings.

Financial Report Writing: Possesses the skills needed in order to perform the duties associated with writing and reviewing financial documents.

Prepares complex financial reports. Prepares work sheets and financial statements. Composes the explanatory or descriptive text for inclusion in the report. Understands and applies principles of writing and rules of English grammar to all writing tasks.

Planning and Evaluating: Organizes work, sets priorities, and determines resource requirements; determines goals and strategies to achieve them; monitors progress and evaluates outcomes.

Appraises accounting policies and practices of utility companies and recommends revisions or modifications to the accounting system necessary for conformance to legal requirements. Plans and executes the audit of the company's financial records. Plans, supervises, and reviews the work of lower-level accountants.

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. Prepares analysis of rate proceedings testimony and studies utilities' expense accounts for presentation in rate hearings.
2. Conducts in-depth examinations of accounting records to determine accuracy, prepare statements, and compare data to previous audits.
3. Develops and examines accounting procedures followed by utility companies to determine and maintain relevancy and accuracy.
4. Serves as accountant-in-charge of moderate-sized audits.

EXAMPLES OF WORK:

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

Prepares cost reports, testimony, and pertinent evidence for presentation in rate hearings.

Assists in the analysis of applicant testimony in rate proceedings and may testify as to the accuracy of audit reports.

Conducts cost accounting studies to determine proper operating and fixed charges and values utilized by utilities in deriving expenses.

Conducts in-depth examination of the more complex accounting records and financial reports of utility companies and prepares work sheets, financial statements, and testimony.

Examines complex accounting records of utilities for prior and current year to determine the extent of the audit in both current and prior year accounts and for comparison of the current year's operations with those of previous years.

Periodically examines and appraises the accounting policies and procedures of utility companies based on an assessment of the accuracy of financial records, the soundness of financial reports, and the efficiency of accounting operations.

Conducts periodic studies to determine that the prescribed accounting system is being followed.

Prepares or supervises the preparation of financial and operating schedules for inclusion in audit reports and composes the explanatory or descriptive text for inclusion in the report.

Serves as accountant-in-charge of moderate-sized audits by planning, supervising, and reviewing the work of one or more lower-level accountants on team audits and by determining individual work assignments and appropriate auditing procedures to be followed.

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.