



## PS - ACCOUNTANT

### **CHARACTERISTICS OF WORK:**

This is journeyman-level accounting work in independently auditing the financial records of utility companies or assisting a higher level accountant in this activity. The employee independently conducts examinations of utilities including the preparation of the complete audit reports as well as testimonies for rate hearings. Work in independent examinations is assigned by a higher level accountant and is subject only to general review. As a member of an audit team, the employee may be assigned any phase of a complex audit of larger utilities and work is reviewed by accountant-in-charge. Work assigned requires familiarity with examination procedures and provisions of the system of accounts prescribed by the Public Service Commission sufficient to conduct an examination of normal difficulty without supervision. In all examinations, supervision is in determining the extent of information to be secured, the manner of pro-rating expense or revenue where records are incomplete, or to identify specific financial items which need particular scrutiny in the examination of a company's records. Work requires the analysis of facts and figures to determine the propriety of charges or credits allocated to the various accounts of a company under examination, as well as drafting preliminary or tentative fiscal reports of findings. Assessments of the extent to which a company's accounts and accounting system conform to legal requirements are tentative and subject to review by a higher level accountant. Work is evaluated on the basis of performance on actual audits, by testimony given on rate hearings, and through review of audit reports for completeness.

### **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 Finance or Accounting, with a minimum of twenty-four (24) hours in Accounting.

#### **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 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. Analyzes transactions in specific accounts including operating revenues, operating revenue deductions, and plant investment accounts and determines the propriety of the inclusion of specific charges in each account. 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 depreciation data by determining the propriety of annual depreciation rates used by the company, their application to the proper depreciable accounts, and the propriety of the depreciation provisions charged to rate payers. Compiles investment data to determine a net investment rate based on both an average and an end of the period basis. Compiles statistical data, such as kilowatt-hour sales, operating revenues and operating expenses per customer. Compiles liability data for all classes of taxes to determine if the company's books reflect the correct liability. Identifies specific financial items which need particular scrutiny.

**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.

Is familiar with examination procedures and provisions of the system of accounts prescribed by the Public Service Commission sufficient to conduct an examination of normal difficulty without supervision. Makes spot-check of purchase, expense, and voucher registers to verify the correctness of specific entries in other accounts. Testifies in rate cases to defend the accountants' findings and financial presentations.

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

Drafts preliminary or tentative fiscal reports of findings. Assists in the preparation of financial statements. Understands and applies principles of writing and rules of English grammar to all writing tasks.

**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. Determines the propriety of the company's financial information to the related accounts by assembling the appropriate data, provides analyses of the data, and communicates the results.
2. Examines and analyzes utilities, data, and various accounts to ensure accuracy.
3. Assists higher-level accountants in rate cases and in preparation of financial statements.

**EXAMPLES OF WORK:**

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

Compiles depreciation data by determining the propriety of annual depreciation rates used by the company, their application to the proper depreciable accounts and the propriety of the depreciation provisions charged to rate payers.

Compiles investment data to determine a net investment rate based on both an average and an end of the period basis.

Compiles statistical data, such as kilowatt-hour sales, operating revenues and operating expenses per customer.

Conducts independent examinations of utilities; including the preparation of the complete audit report consisting of all necessary schedules and statements such as rate of return on investments, pro forma adjustments, rate of return on equity, balance sheet, income statement and depreciation.

Compiles liability data for all classes of taxes to determine if the company's books reflect the correct liability.

Makes spot-checks of purchase, expense and voucher registers to verify the correctness of specific entries in other accounts.

Analyzes transactions in specific accounts including operating revenues, operating revenue deductions and plant investment accounts and determines the propriety of the inclusion of specific charges in each account.

Assists a higher-level accountant in the preparation of financial and operating schedules.

Testifies in rate cases to defend the accountants' findings and financial presentations.

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.