

STATE OF MONTANA

JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Accounting Treatment Supervisor Position Number: 21027

Location: Helena

Department: Transportation

Division and Bureau: Administration, Accounting Controls Bureau

Section and Unit: Accounting Treatment

Job Overview:

The Accounting Treatment Section (ATS) supervisor is responsible for direct supervision of six professional Accountant positions, including implementing employee performance measurements, monitoring and measurement of staff progression along the ATS Accountant Career Ladder. ATS establishes, implements and maintains internal controls, sets accounting policy and structure, and conducts financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus. This position ensures compliance with complex state and federal policies, laws and regulations and establishes goals, objectives and priorities for all accounting functions, designs and implements logical and efficient business processes, accounting system configurations, and financial accounting and reporting systems and procedures. Incumbent also provides technical assistance to Division/District Financial Contacts, Budget Analysts, fiscal staff and project management staff to ensure consistent application of accounting policies and procedures.

Essential Functions (Major Duties or Responsibilities):

Accounting Controls – 60%

- Implements and maintains a system of accounting controls to ensure proper safeguarding of assets, promote the reliability of financial reporting, and to promote the effectiveness and efficiency of operations, as well as ongoing compliance with all applicable laws and regulations. Develops, monitors and implements general accounting procedures and

policies; ensures proper segregation of duties; verifies all transactions are appropriately recorded in the accounting systems; establishes an effective control environment; and ensures effective systems of checks and balances are in place throughout the Department.

- Continually examines Department financial data and accounting processes to identify areas of non-compliance with applicable state and federal policies, laws, regulations, and Department policies and procedures. Reviews and examines financial information to determine areas of non-compliance with diverse and often ambiguous laws and regulations; develops unique solutions to areas of non-compliance; and coordinates with Accounting Controls Bureau Chief to implement resolutions and prevent future non-compliance issues.
- Continually analyzes business processes and operations to ensure proper measurement focus and basis of accounting is applied to all financial transactions. Coordinates corrections with Divisions/Districts Financial Contacts as necessary.
- Continually analyzes the financial information recorded in CARES and SABHRS to ensure completeness and accuracy. Develops and implements procedures for monthly and annual reconciliation of Department financial information between SABHRS and Department computer systems.
- Maintains control of the financial information input into SABHRS and CARES through the review and approval process.
- Establishes the accounting structure for the Department in SABHRS and Department accounting systems (e.g. funds, orgs, account codes) and ensures consistent application by Department financial staff. Submits required forms to DofA for establishing the accounting structure on SABHRS.
- Updates the SABHRS tree following established translate rules in order to ensure consistent and proper accounting of the Department's financial information. In coordination with the Accounting Systems Operations (ASO) Bureau, the incumbent will update the CARES tree. This requires developing and changing the translate rules for CARES as agreed upon by ASO and ACB.
- Promotes efficiency by conducting ongoing reviews of financial processes. Reviews processes for efficiency, accuracy, and compliance, and develops, recommends, and implements process modifications to ensure continued efficiency and effectiveness. Identifies deficiencies and provides training to department financial staff.
- Establishes, interprets, and reviews financial procedures to ensure ongoing compliance with GAAP and state and federal fiscal procedures using resources from GASB, FASB, GAAFR, MOM manual, MCA, CFR, OMB Circulars, DofA and Department policies, and other state and federal policies, laws and regulations. Identifies areas where Department financial transactions may not have been considered by DofA when establishing state policy and works with DofA to make necessary changes to state policy. Determines necessary changes to reporting requirements and accounting procedures based on new pronouncements. Coordinates the timing and implementation of required changes and verifies required changes are made to financial policies, procedures and systems.
- Analyzes proposed GASB exposure drafts and compliance supplements in conjunction with the DofA to provide input on the formulation of accounting pronouncements. Provides professional expertise for the formulation of sound and practical national requirements and ensures the needs and interests of the Department are represented.

- Attends meetings and system development sessions, both internal and external to the Department, as directed by the Accounting Controls Bureau Chief to gather information regarding actions that impact Department financial operations and to represent the Department's interests in these areas. Review state and federal legislation and regulations that may impact the creation and use of accounting systems (both internal and external).
- Establishes policies and priorities for the use and future direction of Department accounting systems to ensure uniform system implementation, system integrity, and to document the methods and procedures for processing transactions.
- Provides direction and oversight to section staff and Division/District Financial Contacts to ensure proper accounting controls are in place for continued reliability of financial reporting as well as ongoing compliance with all contractual obligations, applicable laws, and regulations.
- Obtains and maintains a clear understanding of all grant requirements associated funding matches and Maintenance of Effort (MOE) obligations.
- Directs the Department's state fiscal year-end (FYE) closing process to ensure consistency, efficiency, and quality of outcome.
- Coordinates and prepares initial response to both Internal Audit Unit and Legislative Audit Division inquiries and recommendations. Reviews initial response with the Accounting Controls Bureau Chief, edits as necessary, and forwards final response to the Accounting Controls Bureau Chief for dissemination. Performs extensive compliance reviews of financial reports and accounting data to ensure internal control objectives are met; coordinates with appropriate Division/District Financial Contacts and the Administration Division to implement proper remedial action in areas of noncompliance of audits; develops solutions and procedures to prevent future auditing issues.
- Develop and deliver presentations and proposals to Department management, DofA, and other state and federal agencies regarding accounting systems, policies, and the future direction of Department business processes.

Section and Staff Management – 30%

- Evaluates, directs and coordinates the on-going operations and activities of the Section to develop new processes and standards that promote integration, consistency and efficiency of various functions. Conducts workflow, cost and process analyses, determines specific areas of enhancement and develops and implements operational improvements.
- Direct and mentor accountants in the group through performance plans, annual evaluations, verbal comments, coaching note comments and responses to staff questions by suggesting new and innovative techniques in accounting procedures to improve the efficiency of the accountant. This position trains staff in more efficient way of doing things.

Other Duties – 10%

Perform a variety of other duties and activities as assigned by the Bureau Chief or Administrator in support of the Department mission and objectives.

Supervision

The number of employees supervised is: 6

The position number for each supervised employee is: 15009, 20004, 21035, 21040 21042, 21065

Physical and Environmental Demands:

This position functions in a typical office environment with occasional travel.

Knowledge, Skills and Abilities (Behaviors):

The position requires advanced knowledge of accounting theory, principles, practices and procedures of governmental accounting and budgeting, Generally Accepted Accounting Principles (GAAP), GASB, FASB, GAAFR, Governmental Accounting, Auditing, and Financial Reporting requirements, and state and federal policies, laws and regulations related to department accounting activity; research and analysis practices; business administration; theory and practices of supervision and collective bargaining.

The position also requires knowledge of automated accounting software, management and financial systems and other information systems. The position requires knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. The position will become familiar with Montana statutes, MDT rules, policies, and procedures; state and federal budget and financial reporting requirements; and adult education and training methods.

The position requires skill in the operation of a personal computer, office software and specialized financial management systems, and standard office equipment; mathematical analysis; problem solving techniques; written and verbal communications; supervision of professional positions, interpretation and application of collective bargaining agreements.

Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to Bachelor's Degree in accounting, or a related field.

This position requires a minimum of 4 years of experience in accounting, auditing, fiscal management, or a related field. This position requires a minimum of 1 year of supervision or team lead experience.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

Special Requirements:

List any other special required information for this position

- | | |
|--|---|
| <input type="checkbox"/> Fingerprint check | <input type="checkbox"/> Valid driver's license |
| <input checked="" type="checkbox"/> Background check | <input type="checkbox"/> Other; Describe |
| No Union Code | Safety Responsibilities |

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

Immediate Supervisor	Title	Date
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Administrative Review	Title	Date
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My signature below indicates that I have read this job description.

Employee	Title	Date
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Human Resources Review

Job Code Title: Accounting Supervisor Job Code Number: B2101M Level: M

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

- | | |
|---|--|
| <input type="checkbox"/> FLSA Exempt | <input checked="" type="checkbox"/> FLSA Non-Exempt |
| <input checked="" type="checkbox"/> Telework Available | <input type="checkbox"/> Telework Not Available |
| <input checked="" type="checkbox"/> Classification Complete | <input type="checkbox"/> Organizational Chart attached |

Human Resources:

Signature	Title	Date
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