

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: Accountant Position Number: 04007 Location: Helena Airport

Department: Montana Department of Transportation

Division and Bureau: Aeronautics Section and Unit: n/a

Job Overview:

This position serves as the Accountant for the Aeronautics Division. Responsible for establishing and implementing Division accounting controls, managing project and grant financial data, and managing budgets. This position makes decisions and resolves problems related to the reliability and compliance of financial reporting, fiscal allocations, transaction processing, and fund reconciliation. Makes decisions regarding the compliance and accuracy of all Division accounting data, which directly affects the overall compliance of the Division with various grant, state, and federal stipulations. The position is supervised by the Division Administrator with the Accounting Controls Bureau Chief responsible for the technical aspects of the position that must comply with internal processes and meet state and federal financial requirements.

Essential Functions (Major Duties or Responsibilities):

Division Accounting Controls - 30%

- Establishes and maintains a system of Division internal accounting controls to ensure proper safeguarding of assets, to promote the reliability of financial reporting, and to promote the effectiveness and efficiency of, as well as ongoing compliance with all applicable laws and regulations.
- Continually analyzes business processes and operations to ensure proper accounting treatment of transactions by generating specialized reports and evaluating data in the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) and the MDT Cost Accounting and Record Entry System (CARES) to ensure that documents and transactions are correctly processed through the systems. Coordinate with the Administration Division as needed to implement major corrective actions throughout the Division.

- Provides high-level accounting guidance for Division capital assets to ensure that additions and transfers, inventories, and transactions are accounted for properly.
- Promotes program efficiency by conducting ongoing process reviews of Division financial processes. Reviews processes for efficiency, accuracy, and compliance, and develops and recommends process modifications to ensure continued program efficiency and effectiveness.
- Establishes, interprets, and reviews Division fiscal 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, Department and Administration Division policies, and other state and federal policies.
- Coordinates and directs contract management functions within the Division to ensure compliance with MDT and Statewide policies. Identifies and assesses the funding scenario in agency contracts to ensure requirements are in compliance with MDT and Statewide policies. Provides direction and oversight to program personnel 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.
- Coordinates and oversees Passenger Facility Charges (PFC) at the Yellowstone Airport by filing for PFC authority; tracking revenue; filing reports with the Federal Aviation Administration (FAA); creating public reports; and coordinating the federally required annual PFC audit.
- Oversees the Fiscal Year End (FYE) process for the Division ensuring that all FYE tasks, processes and procedures are completed within strict Administration Division deadlines.
- Ensures timely billing and payment of assigned Division leases. Monitor lease renewal deadlines and provide adequate notice of upcoming lease renewals to responsible Division lease managers. Position will update rates and charges information and make recommendations to assure fair market rates are charged.

Project/Grant Management - 30%

- Establishes and maintains the internal cost accounting structure for the Division. Determines the billing and financial reporting needs for each grant in coordination with program personnel and the federal oversight agency; participating in developing the grant plan; determines appropriate application of MDT's Indirect Cost Plan Allocation; notifying the Budget Section of additional federal funding to ensure the proper budget authority exists and the timing of the grant award is such that budget authority can be requested from OBPP; notifying the Administration Division of the billing and financial reporting needs; developing and recommending the grant cost accounting structure to fulfill those needs; monitoring the federal grant approval process and the establishment of the grant on MDT's cost accumulation system as of the federal-authorization date; establishing internal procedures to ensure costs are accumulated in accordance with the cost accounting structure, billing, and reporting requirements; and notifying the Administration Division of any amendments necessary as changes in the grant financial plan are made, as well as any cost accumulation needs necessary for those changes.
- Monitors monthly grant financial reports to ensure that all transactions are properly processed in accordance with the grant authorization. Identifies incorrect transactions, initiates correcting journal vouchers, and monitors the processing of those journals.

Monitors federal and third party billings for propriety and timeliness. Notifies the Administration Division of concerns and initiates problem resolution. Reviews transactions for relationships that should exist between sources and establishes relationships as needed.

- Monitors and reports on compliance with grant management financial policies and procedures to the Administration Division and Division management. Participates in developing new processes with Administration Division to address compliance issues and monitors implementation of approved solutions. Monitors the timeliness of the grant closing process upon completion of the grant requirements. Identifies the cause and responsibility when grants are not closed in a timely manner; develops solutions; and coordinates with the Administration Division and program personnel to implement methods to resolve these issues.
- Establishes and monitors internal procedures for sub-grantee monitoring to ensure program compliance with MDT policies and procedures. Develops testing procedures to ensure compliance with federal requirements and internal policies and procedures. Assesses audit recommendations and develops procedures for compliance.
- Monitors and reports on compliance issues for cost eligibility based on Title 2 CFR 200 A-87 requirements.
- Coordinates grant financial plan with the legislative budget development and monitoring. Determines how the grant financial plan will fall within state fiscal year; multi-fiscal year, and/or federal fiscal year. Determines future cash/state match needs when requesting additional budget authority, applying for additional federal funding and/or as expenditure needs arise. Requests budget authority through the EPP process or works with the Administration Division to find a budget solution to ensure budget authority is in place.
- Coordinates and directs audits and program reviews for grants within the Division. Coordinates the development of management action plans to resolve issues identified in audits and monitors and reports on the status of management action plans.

Budget Management – 30%

- Continually analyzes Division budgets including preparing ongoing reports comparing budgeted costs to actual costs, projecting future expenditures, and recommending solutions to budget problems. Coordinates with the Budget Section to ensure any budget solutions are implemented timely and accurately.
- Researches and compiles budget submission data based on Division requests, historical expenditure experience, and projected requirements for the Division to ensure the budget includes all information required, and to provide valid and proper justification for the Department to properly defend the budget request. Analyzes Division budget requests to determine reasonability, alignment with Division goals and objectives, and integration with Department and Division grant management plans. Provides the Aeronautics Budget Analyst with program projections for the Division for publication in the MDT Financial Status Report.
- Monitors Division budgets to ensure program compliance with agency and state policies regarding the use of funds. Identifies potential and realized budget problems and provides recommendations to Division managers for accomplishing goals and objectives under existing budgetary resource restrictions. Develops budget projections for management using historical averaging, knowledge of Division operations, upcoming unusual or

extraordinary expenditures, integration with Department and Division grant management plans, and business process changes. Creates, analyzes and monitors cash flow and long range planning documents for the Division assuring actual and forecast revenues and expenditures are in compliance with agency policy and procedures to provide accurate fiscal planning and analysis.

- Establishes, implements, and monitors budget monitoring procedures that are in compliance with agency policy and procedures. Provides guidance and technical assistance to Division managers on budget requests and budget status to ensure adherence to department policy; develops staff proficiency in budgeting. Identifies training needs within the Division on budget management, systems, processes, and reports. Coordinates with the Budget Section to provide training on budget management and personal services management.
- Coordinates and oversees the legislative budget development process for the Division. Provides high-level guidance for Division management on the legislative budget development process as it pertains to budget requests for the upcoming biennium budget. Researches legislative issues that might affect the Division programs and operations; researches and analyzes background data on bills and presents findings in both written and oral forms to Administrator and other staff. Assists with coordinating Division's legislative activities. Calculates and writes legislative fiscal notes and narratives when introduced legislation warrants.
- Analyzes Division revenues to assess budget status. Establishes, implements, and monitors Division revenue development procedures that are in compliance with agency policy and procedures. Provides the Global Budget Analyst with revenue projections for input in the Long Range Planning Document. Conducts ongoing analysis to assure that an adequate revenue stream is maintained for continuation of loan and grant program. Assures that adequate funds are available and determines amount of funds available each fiscal year for loans, grants and pavement preservation grants by projecting future revenue in each fund. Monitors, organizes, and implements monetary payments, legal paperwork and financial inquiries of the program.
- Participate in calculating rates and charges for Yellowstone Airport proprietary account. Rates are reviewed by the legislature and calculated to demonstrate a fund balance sufficient for annual airport operations. These rates must comply with state law.

Other Duties – 10%

This position performs a variety of other duties as assigned by the Aeronautics Administrator in support of the Department mission and Division objectives. Provides logistical and staff support for the Montana Aeronautics Board; may act as the Coordinator for the annual Montana Aviation Conference; may be called upon to provide support for aviation search and rescue missions.

Supervision

The number of employees supervised is: 0

The position number for each supervised employee is: n/a

Physical and Environmental Demands:

- This position functions in a typical office environment.
- Travel in single engine aircraft may be required.

Knowledge, Skills and Abilities (Behaviors):

The position requires an advanced knowledge of the principles and practices of accounting and budgeting; research and analysis practices; business administration; Generally Accepted Accounting Principles; Auditing, and Financial Reporting requirements; and must become familiar with state and federal rules and regulations related to agency accounting activity.

The position also requires knowledge of automated accounting software, management and financial systems and other 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, regulations, 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; and presentation and negotiation. Requires skills in research, writing and editing.

Ability to accurately apply general standards and requirements to specific accounting issues. Ability to evaluate multiple and ambiguous factors to resolve problems and determine appropriate responses to accounting issues with minimal assistance or precedent. Continually assess business processes, accounting systems and regulations to establish accounting controls, conduct compliance reviews, and to manage budgets, grants and contracts. Ability to assess complex accounting and reporting requirements, evaluation of ambiguous data, and MDT financial system functions and capabilities.

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 closely related field.

This position requires a minimum of 2 years of related experience.

Certifications, licensure, or other information: Some in-state travel by automobile and in Division's single engine aircraft.

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 |

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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.
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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: Accountant 2 Job Code Number: B21012 Level: 2

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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