

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: 21016, 21053, 21044 Location: Helena

Department: Transportation

Division and Bureau: Administration, Fiscal Operations Bureau

Section and Unit: Accounting Systems Operation Section, Collections Section, and the Motor Fuels Section

Job Overview:

Accounting Systems Operations Section is responsible for the department's internal accounting systems. Establishes and maintains the accounting functions of AP, project/grant cost accumulation, federal and local billings, and conducts financial monitoring.

The Collections Section is responsible for the collection, processing and accounting for all monies owed to the department.

The Motor Fuel Section is responsible for the overall management of the gasoline and special fuel tax including compliance, policy, programs, grants, agreements and ongoing education and training programs.

These positions are located within the above three sections and are responsible to monitor, evaluate, and reconcile the differences between department financial subsystems and SABHRS. Approve documents and financial transactions for their respected sections. From reviewing, recommending, to implementing audit corrective action plans. These positions participate in testing system changes, developing test plans and implementing new systems, enhancements, processes and procedures.

Essential Functions (Major Duties or Responsibilities):

Accounting Controls and Fiscal Operations - 75%

Level I

- Generate varying routine transactions such as journals. Generate correcting entries and financial accounting and reporting needs as appropriate. Review coding for accuracy.
- Perform monthly reconciliations of assigned accounts looking for discrepancies or unusual entries. Research, resolve and reconcile irregularities. Initiate any correcting journals for incorrect entries and gather documentation to submit for approval.
- Analyze assigned program financial transactions to ensure consistent accounting treatment and compliance with Department, state, and federal accounting policy and procedures.
- Review audit recommendations from LAD, IAU, and other program-specific reviews and audits from the federal government and work with supervisor to develop a corrective action plan.
- Perform and monitor specific FYE procedures to ensure reasonable, accurate and consistent accounting treatment consistent with state and Department policies.
- Provide contractor payment information to ACB and Budget to allow for accurate cash projections.
- Monitor internal controls against established structure. Identify anomalies, risks and solutions as needed. Work with supervisor to change internal control structure.
- Provide technical assistance to division/district financial contacts, ACS and Fiscal Programming for grant operation accounting (including opening, modifying, and closing projects).
- Review general grant operations and grant management for efficiencies.
- Perform final review and accounting of federal aid projects with a single phase to ensure accuracy of expenditures and set costs in the BV system.
- Process monthly billings for assigned programs, including all associated journals and reports. Enter billing into Federal system for reimbursement and process Federal reports.
- Assist in the preparation of the quarterly aging report for the Department's A/R's for the Director.
- Identify operating efficiencies within the Section/Division and discuss with appropriate higher-level staff/program people so they can look at it and make recommendations as necessary.
- Participate in testing changes and offer suggestions for improvements to MDT financial systems and subsystems to increase efficiencies or add to current functionality. Assist in the development of the test plans and troubleshoot any identified issues and make recommendations for resolution.

Level II

- Analyze assigned program financial transactions to ensure consistent accounting treatment and compliance with department, state, and federal accounting policy and procedures. Work with other programs to understand any accounting changes and help implement changes.
- Review audit recommendations from LAD, IAU, and other program-specific reviews and audits from the federal government and recommend corrective action plans to supervisor.

- Review and approve all fuel tax refunds. Research vendor errors in AP and provide documentation to ASO to correct the errors.
- Implement and monitor internal controls against established structure. Identify anomalies, risks and solutions as needed. Recommend changes to internal control structure where necessary.
- Review and monitor the implementation status of internal control protocol, to ensure proper and consistent application.
- Review general grant operations and grant management for efficiencies. Provide solutions and recommendations as necessary.
- Perform final review and accounting of federal aid/local participation projects with multiple phases to ensure accuracy of expenditures and set costs in the BV system.
- Analyze adjustments to current level budget to determine impacts of any budgetary changes to the billing process. Make recommendations for a solution if the billing process will be affected
- Participation in special administrative studies and research projects for MDT on varied assignments. Provides information per assignment for program development, implementation, strategies, and modifications to existing programs, administrative rules, and departmental policies and procedures.
- Perform historical trend analysis to determine norm and variance of YTD financial data reported.
- Identify operating efficiencies within the Section/Division and work with supervisor to assist with developing and changing processes and procedures to comply with state and federal policies as well as GAAP. Provides recommendations as necessary.
- Participate in testing changes and offer suggestions for improvements to CARES, AP, BV/SS, motor fuels distributor system, motor fuels tax refund system, or other MDT subsystems to increase efficiencies or add to current functionality. Develop the test plans and troubleshoot any identified issues and make recommendations for resolution.
- Acts as Division's main contact to resolve any technical issues arising from problems associated with electronic filing on MDT's MF distributor system, and the MF tax refund system. Alerts ISD and/or management when serious issues arise that cause restrictions in the tax filing and/or tax payment process. Works closely with ISD to resolve issues and provide guidance to tax customers. Assists in the development or enhancement of current or new systems to alleviate future issues.

Level III

- Review and maintain the financial reporting structure for CARES, including the effect on Department's financial subsystems and recommend changes where necessary or appropriate.
- Perform final review and accounting of federal aid/local participation projects with multiple phases to ensure accuracy of expenditures and set costs in the BV system. Work with programs and Fiscal Programming to ensure credits to FHWA are minimal when setting costs.
- Provide technical assistance to financial teams on proper accounting treatment of non-routine accounting issues to ensure applied to the proper budget authority (subclass).

- Works with supervisor to initiate procedural changes, complex coding transactions, and/or system updates as necessary.
- Develop and implement business process changes to FYE procedures and serves as the Sections lead Accountant during FYE for purposes of ensuring consistency, efficiency and quality internal controls.
- Review and sign off on daily miscellaneous deposit, SABHRS worksheets and billing groups and monthly reconciliations for the Collections Section before going to ACS for approval.
- Reviews all release of liabilities and signs off on the ones under \$10,000.
- Review audit recommendations and recommend corrective action plans to supervisor based on those audits. Assist in the formulation of responses to audit recommendations, provide technical assistance to division/district financial contacts for implementing audit corrective action plans.
- Provide technical assistance and information to the Revenue Team in terms of revenues generated and recorded from fuel tax. Provide current and updated information to Global Budget Analyst who maintains the revenue account tracking spreadsheet for specific funds. Verify all MCA's associated with each revenue account to ensure the collection is compliant with state law with the ability to interpret and explain association.
- Monitor and evaluate Department sub-system transactions into CARES; resolve and reconcile differences where necessary between and among Department sub-systems and SABHRS.
- Analyze and process payroll corrections in the CARES Master.
- Formulate and implement internal control structure for assigned programs/projects.
- Provide technical assistance to division/district financial contacts in interpreting and monitoring established internal controls to ensure proper and consistent application.
- Coordinate with the Budget Section to ensure proper accounting structure is in place to establish budget authority on SABHRS for federal fund switches to process in unique situations.

Customer Relations - 15%

Level I

- Sit in on the informal review panel to learn what type of appeals are reviewed and how the decisions are made.
- Makes recommendations regarding modifications to information provided to the public and makes recommendations to the supervisor on the content of newsletters and publications.
- Attend monthly financial team meetings to review financial information with budget staff, program staff, and ACS staff.

Level II

- Participate on the Informal Review Panel and help write the decisions.
- Participate in and work with MCS to conduct fuel tax activities in the field. Act as the on-site fuel tax expert with the ability to explain laws and rules and answer related questions from the public.
- Develop and provide internal and external customers with training on each of the sections individual financial systems.

Level III

- Participate on the Informal Review Panel and draft decisions and make the recommendation to the administrator.
- Make recommendations to supervisor on additional system functionality needed for MDT staff to complete the jobs.
- Provide MDT personnel training on Financial systems as an Oracle system expert. Make recommendations to supervisor on additional functionality needed for MDT staff to complete the jobs.

Other Duties **10%**

These positions perform a variety of other duties as assigned by the Supervisors in support of the Department mission and Division objectives.

Supervision

The number of employees supervised is: 0

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

Physical and Environmental Demands:

Physical

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remain seated for extended periods of time, with occasional walking, standing, bending, reaching
- Operating a personal computer

Mental

- Ability to multi-task
- Ability to prioritize
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public health and safety
- Computing arithmetic operations
- Analyzing, comparing and compiling data
- Coordinating and instructing other staff

Knowledge, Skills and Abilities (Behaviors):

Knowledge of the concepts and theories of government finance, accounting, budgeting, and business administration. Includes knowledge of Generally Accepted Accounting Principles (GAAP), governmental accounting and financial reporting requirements and Government Accounting Services Board (GASB) requirements.

Preferred: Advanced knowledge of the principles and practices of state accounting and budgeting requirements and the Department's funding, accounting, organizational structure, operating procedures, and program operations. Includes knowledge of state and federal regulatory laws, the state accounting system (SABHRS) and other internal systems, federal grant procedures, current economic and environmental trends and issues, time and labor analysis, policy development and automated budgeting and fiscal system development and implementation. Knowledge of the legislative process, federal funds management, contract management and negotiation methods and techniques.

Skills

- Formulate useful recommendations based on analysis of financial transactions
- Develop systems, system analysis and design procedures
- Develop policies and interpret laws and regulations
- Apply research, problem solving, forecasting skills and techniques
- Effective communication skills (verbal and written) when formulating and presenting recommendations to MDT personnel and supervisor
- Apply interpersonal negotiation and mediation techniques
- Ability to function in a computerized work environment to include Word and Excel spreadsheet applications and other related software
- Ability to identify relationships between the state's accounting system (SABHRS) and MDT sub-systems, summarizing detailed financial information for management reporting, applying statistical sampling techniques for tests of internal controls, and presenting before diverse groups of professionals

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 Business or a related field.

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

Certifications, licensure, or other credentials include: n/a

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 |
| 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: Accountant

Job Code Number: 132116

Pay Band: 6

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

FLSA Exempt

FLSA Non-Exempt

Telework Available

Telework Not Available

Classification Complete

Organizational Chart attached

Human Resources:

Signature

Title

Date