

# 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: Program Accountant    Position Number: 15009, 20004, 21040, 21042, 21065, 21067**

**Location: Helena    Department: Montana Department of Transportation**

**Division and Bureau: Administration, Accounting Controls Bureau**

**Section and Unit: Accounting Treatment Section**

### **Job Overview:**

The purpose of the position is to ensure accounting treatment is recorded in accordance with GAAP, maintain accurate and reliable financial statements, establish and maintain internal controls, conduct financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus. Ensures state compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. These positions provide technical assistance to division financial contacts, budget analysts, and project management to ensure consistent application of policies and procedures. Responsibilities require this position to work within predetermined timeframes to meet critical deadlines. Limited day and overnight travel may be required to provide accounting and internal controls assistance to district and area offices.

### **Essential Functions (Major Duties or Responsibilities):**

#### **Program Accounting Treatment - 60%**

##### **Level I**

- Initiate and review basic and routine accounting transactions to ensure appropriate accounting treatment is applied.
- Perform monthly reconciliations of assigned account(s) and fund(s). Complete reconciliation between SABHRS and the MDT cost accounting system.
- Complete assigned fiscal year-end tasks.
- Review monthly Trial Balances and assist in financial statement preparation.
- Attend monthly financial team meetings with the Programs/Divisions supported.

## **Level II**

- Review and maintain the financial reporting structure for SABHRS funds, orgs, subclass and account coding.; Recommend changes where necessary or appropriate. Ensure consistent and proper account coding between programs.
- Review and approve varying routine transactions of assigned program on a daily basis. Recommend correcting journal entries and financial accounting and reporting needs as appropriate.
- Each month, analyze account balances related to assigned programs and resolve irregularities and unusual balances. Reconcile, review and analyze monthly SABHRS and CARES reports.
- Analyze assigned program financial transactions to ensure consistent accounting treatment and compliance with Department and state accounting policy and procedures. Review and approve Departmental transactions for assigned programs and verify all proposed non-routine transaction decisions with Accounting Controls Section Supervisor.
- Ensures proper measurement focus and basis of accounting is applied to all financial transactions and is in compliance with GAAP by working with division and district financial contacts.
- Review audit recommendations from LAD, IAU, and other program-specific reviews and audits from the federal government. Monitor implementation status of audit corrective action plans developed in response to audit recommendations. Provide technical assistance to division/district financial contacts in implementing audit corrective action plans.
- Monitor established FYE procedures to ensure accurate financial information is reported on SABHRS. Establish, perform, and monitor specific FYE procedure to ensure reasonable, accurate and consistent accounting treatment consistent with state and Department policies. Assist with developing responses to DOA inquiries specific to a Program. Review DOA FYE weekly reports and address issues.
- Analyze monthly trial balances and prepare financial statement reports and project future cash needs.
- Assist Budget Section with completing program financial information for the budget status report. Provide explanation of changes in accounting treatment and assist with Long Range Planning Document (LRPD) development.
- Attend and provide input during monthly financial team meetings to review financial information with budget staff, program staff, and ASO staff.
- Add, update, retire and maintain capital assets within SABHRS Asset Management module per MOMs policy. Maintain adequate supporting documentation and ensure proper accounting treatment related to all asset activity.

## **Level III**

- Update and maintain the financial reporting structure, including effect on organization's subsystems as a whole. SABHRS fund, org, subclass and account as well as CARES project coding. Ensure consistent and accurate information is reconciled between MDT systems and verify the system interfaces are working accurately.
- Initiate procedural changes, complex coding transactions, and/or system updates.. Identify, research and propose changes to existing accounting treatment to better improve the transparency and accuracy of MDT financials.

- Review and approve departmental transactions for assigned programs, review and approve all non-routine transactions, initiate correcting entries. Review and approve departmental transactions of non assigned programs and ensure consistency between programs.
- Analyze monthly account balances; research, resolve and reconcile irregularities, initiate correcting entries. Perform reviews and in depth analysis of account irregularities or errors and initiate the appropriate corrections.
- Perform financial analysis for the purposes of ensuring consistent and proper accounting treatment between programs. Demonstrate an understanding of the differences in basis of accounting treatment between governmental and proprietary funds.
- Review trial balance activity to ensure measurement of focus is accurately reflected in the appropriate ledgers and fund type. Verify account classifications are correct per GASB.
- Review audit recommendations and recommend corrective action plans 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. Monitor and ensure corrective actions have been implemented.
- Identify Department-wide financial accounting and reporting needs. Work with various departmental staff to develop and produce financial reports to aid in decision making by management.
- Develop and implement business process changes to FYE procedures and serve as the lead Program Accountant during FYE for purposes of ensuring consistency, efficiency and a quality outcome. Communicate all FYE deadlines and requirements to financial contact. Review and maintain tracking spreadsheet of all program related accruals, accrual payments and accrual reversals. Initiate all accrual related federal aid fund switch journals.
- Demonstrate a complete understanding of SABHRS Asset Management transactions and all necessary clean up entries. Initiate all contributed capital entries, perform FYE CWIP adjustments and reconcile all capital expenditure activity to ensure there is a zero balance at FYE.

## **Grant Management and Grant Operations - 10%**

### **Level I**

- Identify program specific funding sources and specific grant(s).
- Recognize basic grant requirements per state and federal guidelines such as purpose, time and amount.
- Awareness of federal aid project coding and an understanding of how various grant related chartfields effect the accoutning treatment and reporting.

### **Level II**

- Review state MOE. Review state and federal expenditures related to federal funding to ensure required MOE is met. Make recommendations to improve upon existing processes.
- Reviews general grant operations and grant management for efficiencies. Provides solutions and recommendations as necessary to improve tracking and recording of costs efficiently and effectively.
- Provide technical assistance to division/district financial contacts, ASO and Fiscal Programming for grant account coding.

- Notify Financial Contact of local agencies who are not in compliance with the Single Audit (A-133) requirement and ensure payments are withheld until they become compliant.

### **Level III**

- Calculate state MOE. Review state and federal expenditures to ensure required Maintenance of Effort (MOE) is met; projects future MOE trends; and provides results to divisions for necessary follow-up.
- Monitor and evaluate ASO initiated fund switch entries; resolve and reconcile differences where necessary between and among Department sub-systems and SABHRS.
- Provide technical assistance to division/district financial contacts, ASO and Fiscal Programming for grant operation accounting (including opening, modifying, closing, and journal corrections related to project activity)
- Implement and monitor the control structure and review and document of program compliance, regarding OMB Circular A-133 and A-87, including Single Audit follow-up. Assess and ensure that controls are in place to ensure compliance with federal regulations pertinent to federal funding.

### **Budget - 10%**

#### **Level I**

- Ensure program budgets are allocated appropriately according to proper accounting treatment.
- Verify accounting transactions are posting to the proper budgetary appropriations and funds.
- Validate state and federal funding allocations are reasonable.
- Monitor program budgets to ensure operating plan and expenditures do not exceed authorized limits.

#### **Level II**

- Provide technical advice and assistance to financial teams with regard to appropriate accounting treatment and proper accounting structure provide per GAAP, MOMs and MDT policy. Provide technical assistance for non-routine accounting issues to ensure expenditures are coded to the proper budget authority (subclass) within the Department's accounting structure.
- Assist Budget Section by reviewing monthly/quarterly financial status report to ensure actual year-to-date (YTD) expenditures are reconciled to SABHRS.
- Review budgeting and other related systems for consistency and accuracy in the processing of transactions and management reporting. Ensure SABHRS Financials, SABHRS HR, CARES, PSBM, BDS, PSA, etc. are reconciled.
- Ensure compliance with special subclass memo provided by Budget Staff and provide recommendations to Accounting Controls Section Supervisor. Review the special subclass memo and verify the accounting treatment noted is accurate and appropriately applied to payments/journals.
- Analyze and evaluate financial reports and supporting documentation to determine and resolve major causes of budgetary over-spending, provide recommendations as necessary.

Review all FYE accrual requests and verify budget authority exists to support the accounting treatment. Work with Budget and ASO staff to complete and reverse Temporary Expenditure Moves (TEMs). Assist Financial Contact and Budget staff with BCD or standard budget journal requests.

- Analyze adjustments to current level budget to determine impacts of any budgetary changes to the accounting structure. Verify the budget allocations are established to support proper accounting treatment.

### **Level III**

- Provide technical assistance to financial teams on proper accounting treatment for non-routine accounting issues to ensure applied to the proper budget authority (subclass).
- Coordinate with the Budget Section to ensure proper accounting structure is in place to establish budget authority on SABHRS for the upcoming biennium. Verify all inter-unit activity between agencies is recorded appropriately; transfers vs non-transfers.
- Coordinate with the Budget Section on the Department's special subclass memo to ensure proper accounting treatment prior to release of the memo; initiate structure changes where necessary.
- Initiate formal financial team reviews of expenditures to ensure compliance with the Department's special subclass memo; and implement changes as needed. Review Budgets OTO monthly recon to verify that the expenditures are being recorded accurately to the appropriate subclass and project.
- Review budget allocations vs. expenditures of Department funds by organizational unit, second level expenditure and fund to provide assurance budgeting and accounting structure are reconciled for assigned programs. Analyze accounting treatment by fund to ensure the fund switch journals are posting as expected.

### **Internal Controls - 15%**

#### **Level I**

- Demonstrate a fundamental understanding of internal controls of related financial processes.
- Apply ethics, due care and competence in daily work.
- Adherence to established deadlines.
- Understanding and application of state and federal policies and regulations such as MOMS and CFR.
- Document day-to-day procedures and ensure they are maintained to reflect current operating processes.

#### **Level II**

- Implement and monitor internal controls against established structure. Identifies anomalies, risks and solutions as needed. Recommends changes to internal control structure where necessary.
- Review and monitor the implementation status of internal control protocol, to ensure proper and consistent application.
- Provide internal control training and guidance, for division/district staff of assigned programs as appropriate.

- Disseminate higher-level rules and guidelines to the districts/divisions and assigned programs. Provide technical clarification and interpretation to Program staff related to GAAP, state policy (MOMs) and federal regulations (CFR).

### **Level III**

- Formulate and implement internal control structure for Departmental programs. Draft and update existing processes and procedures to improve and implement a standard of controls.
- Provide technical assistance to division/district financial contacts in interpreting and monitoring established internal controls to ensure proper and consistent application. Research and provide documentation of adequate internal controls in comparison to MDT practices.
- Formulate and interpret higher-level rules and guidelines disseminated to the divisions; provides training as necessary to division/district staff. Research and analyze federal and state regulations and policy; compare analysis to current MDT processes and make recommendations where necessary. Communicate findings and interpretations with program personnel.

### **Other Duties 5%**

Perform a variety of other duties and activities as assigned by Administration management in support of the Department mission and objectives.

### **Supervision**

The number of employees supervised is: 0

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

### **Physical and Environmental Demands:**

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Effective, professional communication in writing, in person, and over the phone

### **Knowledge, Skills and Abilities (Behaviors):**

#### Knowledge

This position requires advanced and functional knowledge of governmental accounting principles and practices, Generally Accepted Accounting Principles, budgeting, auditing and financial reporting; state and federal accounting policies and laws; automated accounting and financial software; Department accounting policy, rules, regulations; contract requirements and accounting stipulations. Utilize an advanced and functional knowledge of the financial reporting structure and related accounting systems for assigned program(s).

**Skills**

Analytical and logical thinking; independent decision making; generates solutions; performs research and analysis, cultivates long lasting professional relationships. identification and reconciliation between the state’s official accounting system (SABHRS) and various agency sub-systems; cash flow/working capital presentation; summarizing detailed financial information for management reporting; applied statistical sampling techniques for tests of internal controls; presenting before diverse groups of professionals. Proficeint in Micorosft Exel.

**Abilities**

Is relied on by others as a valid resource for information and communicates effectively with internal and external customers/peers. Assumes responsibility and is given the authority to complete higher level activities with general supervision; anticipates potential problems; conflict resolution within a team environment; data management; trend analysis; situational awareness within an audit environment.

**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 in Accounting or a related field.

This position requires a minimum of 2 years of related accounting experience. Governmental Accounting experience is preferred.

Certifications, licensure, or other credentials include: NA

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*

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|-------------------------------------|-------------------|--------------------------|-------------------------|
| <input type="checkbox"/>            | Fingerprint check | <input type="checkbox"/> | Valid driver’s license  |
| <input checked="" type="checkbox"/> | Background check  | <input type="checkbox"/> | Other; Describe         |
| 35 MFPE                             | 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.

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

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<b>Employee</b>	<b>Title</b>	<b>Date</b>
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**Human Resources Review**

**Job Code Title: Accountant 2      Job Code Number: B21012      Pay Band: 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 type="checkbox"/> Telework Available      | <input checked="" type="checkbox"/> Telework Not Available |
| <input type="checkbox"/> Classification Complete | <input type="checkbox"/> Organizational Chart attached     |

**Human Resources:**

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<b>Signature</b>	<b>Title</b>	<b>Date</b>
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