

### Class Concept

Positions in this class perform highly specialized analysis and interpretation of fiscal information. Work performed is representative of the highest level of complexity, and guides management decision-making processes through recording, classifying, examining, analyzing, and interpreting fiscal data and financial transactions. Scope of work requires management of multiple accounting functions including general ledger maintenance, payroll, accounts payable, accounts receivable, cash management, budget preparation and oversight, contract management, grants management, auditing, cost accounting, and forecasting. Positions at this level are assigned accounting tasks of significant complexity, requiring broad decision-making authority with considerable consequence for error. Positions function independently in resolving highly political issues, as well as issues that directly impact the vision and strategic planning initiatives of executive management. Work involves establishing agency level fiscal policy and procedures, and designing, evaluating, and modifying accounting systems and structures. Work is characterized by interpretation and application of the most complex rules and regulations. Positions at this level often supervise lower level Accountants, manage a large number of accounts and funding sources, and are staffed at larger State agencies.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

- Thorough knowledge of generally accepted accounting principles and practices.
- Thorough knowledge of Governmental Accounting Standards Board (GASB) practices.
- Thorough knowledge of current accounting and financial management systems.
- Skill in preparation of Comprehensive Annual Financial Reports (CAFR).
- Ability to interpret and apply complex Federal and State fiscal regulations.
- Ability to use accounting judgment and theory to independently resolve fiscal issues.
- Ability to present results of analysis to program administrators and provide technical guidance.
- Ability to direct the work of lower level accountants.

#### Minimum Education and Experience

Bachelor's degree in accounting, or a degree in business administration, finance or public administration or a related discipline from an appropriately accredited institution with 18 semester hours of accounting coursework; and five years of accounting/auditing experience in the preparation of interpretive or analytical accounting/ financial statements and reports or equivalent combination of education and experience.

