

CLASS TITLE: PRINCIPAL ACCOUNTANT

Class Code: 02642600
Pay Grade: 26A
EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: In the Division of Accounts and Control, to be responsible for the planning, organization and operation of the expenditures preaudit program (other than payrolls) for the purpose of determination of their legality, propriety, and mathematical accuracy; or to be responsible for the planning, organization, and operation of a large, advanced, and complex governmental accounting system; and to do related work as required.

SUPERVISION RECEIVED: Works under the administrative supervision of a superior with wide latitude for the exercise of independent judgement; work is reviewed through conferences and reports for accuracy and conformance with statutes, policies, and directives and accepted accounting methods and techniques.

SUPERVISION EXERCISED: Plans, organizes, assigns, and reviews the work of subordinates; reviews work in process and upon completion for accuracy and compliance with prescribed procedures and directives.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

In the Division of Accounts and Control:

to be responsible for planning, organizing, supervising and reviewing the work of a staff engaged in the operation of the expenditures pre-audit program in the Division of Accounts and Control involving the application of laws and regulations pertaining to all expenditures other than payrolls such as: contractual personal services, operating supplies and expenses, capital outlays, grants and claims (major state aid programs; health, education and welfare), fixed charges and fund transfers and other expenditures for the purpose of determining the legality, propriety and mathematical accuracy of proposed expenditures through the issuance of state purchase orders and of expenditures which have already taken place but have not yet been paid;

to determine the type and extent of preaudit that each disbursement is to receive to insure overall improvement of performance as it concerns the preaudit function;

to be responsible for planning and performing difficult and technical auditing work not of a routine nature and preparing a detailed report of the findings and to evaluate the necessity for and the extent of field preaudits of certain state and federal expenditure programs;

or, to supervise the work of subordinates engaged in, and to participate in: the maintenance of the state governmental accounting system including the examination and analysis of financial statements of state agencies; the preparation and supervision of complex accounting transactions; the reconciliation of subsidiary computer accounting reports to the general ledger; the preparation and supervision of the preparation of complex financial statements as required by the governor, legislature, state officials, or the public; the setting up of new computerized central accounting systems.

To be responsible for the planning, organization, and operation of a large, advanced, and complex governmental accounting system.

To direct the preparation of various monthly, quarterly, semi-annual, and annual reports and financial statements required by state and federal regulations and statutes.

To consult and confer with state and federal officials on matters relating to expenditures and proposed expenditures.

To be responsible for centralizing the budgetary, accounting, and expenditure aspects of a complex fiscal system.

To assist in the maintenance of the Highway Fund accounting system; the making of cost studies to establish cost allocation plans for application to state-federal programs.

To supervise field service programs involving: providing assistance to State agencies in complying with procedures in the State Payroll Manual, the Department of Administration's Procedural Handbook; reviewing agencies' payroll, accounting, and other fiscal records and the making of recommendations to improve internal control; assisting agencies with fiscal problems.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A thorough knowledge of the principles, practices and methods applied in the planning, organization, and operation of an advanced and complex accounting system, such as an expenditures preaudit program for the purpose of determining their legality, propriety, and mathematical accuracy; a working knowledge of federal and state accounting guidelines and procedures; the ability to apply such knowledge; the ability to analyze accounting systems and procedures; the ability to analyze and prepare financial statements; the ability to perform difficult and technical accounting and auditing duties; the ability to plan, organize, and supervise and review the work of subordinates engaged in the preaudit of expenditures or maintenance of accounting records; the ability to instruct subordinates in the interpretation and application of statutes, regulations, rules, and policies; the ability to maintain good working relationships with representatives of the various state departments and agencies; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in accounting or business administration; and

Experience: Such as may have been gained through: employment in a supervisory capacity involving the maintenance of a complex auditing or accounting system in a corporation, accounting firm, or governmental agency.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

Class Revised: June 8, 1975

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