



STATE OF NEVADA
Department of Administration
Division of Human Resource Management

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
CHIEF ACCOUNTANT	41	A	7.103

Under general direction, Chief Accountants plan, organize, direct and control all accounting and fiscal management activities of departments with large funds, complex and diverse multi-funding requirements, and specialized tracking and reporting methodologies. Positions allocated to this class are distinguished from positions in the Accountant series by the managerial responsibilities for an accounting division within an agency and by the greater degree of diversity and complexity in the nature of work performed.

Manage the agency's accounting function and provide leadership to accounting staff; train, supervise and evaluate the performance of professional, technical and clerical personnel as assigned.

Prepare financial statements based on Generally Accepted Accounting Principles (GAAP) requiring audit which may include Comprehensive Annual Financial Reports, and statutory financial statements; prepare notes to financial statements with supporting workpapers, using internally generated and external sources, and tying in all amounts to the audited financial statements.

Prepare periodic fiscal reports which may include State, federal, internal, private grants, and National Repository reports; prepare ad hoc reports for use by other entities such as internal/external auditors, legislative or other governing bodies, and the public.

Establish and maintain accounting systems, and internal reporting, controls, and records systems to provide the necessary documentation for all fiscal transaction, classification of expenditures, current fund balances, and audit trails.

Prepare balance sheets, income statements, changes in fund balance statements, and/or statements of cash flow from working trial balances to perform reliable and accurate financial accounting activities.

Reconcile or supervise the reconciliation of accounts which may include trust accounts, general ledger accounts, bank statements, sub-ledger accounts, and controller's reports; and analyze fiscal/financial data/reports to identify and correct errors.

Perform or supervise the installation, revision, and maintenance of complex accounting and financial reporting systems; implement new accounting systems by reviewing reports, testing output, writing user procedures and providing user training.

Develop and enforce accounting policies and procedures in accordance with GAAP; establish internal accounting procedures, including document screening procedures to ensure compliance with governmental accounting statutes, regulations and policies.

Analyze past expenditures and projected operating expenses to develop the biennial budget; and prepare annual budgets by writing justifications to include fiscal and narrative data.

Prepare supporting workpapers and assist outside auditors in annual or other periodic audits; provide information to bond counsel, rating agencies or others inquiring regarding the State's or department's financial position.

Advise upper management in areas of fiscal/financial management and financial reporting; provide advice, consultation, direction, training, and support to agency staff, service providers or other external organizations. Perform related duties as assigned.

MINIMUM QUALIFICATIONS**INFORMATIONAL NOTE:**

- * Applicants must attach a copy of their college or university transcripts indicating successful completion of required credits in accounting at the time of application.

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting and four years of professional accounting experience, two of which were equivalent to an Accountant III in Nevada State service which included responsibilities for compiling and reporting financial data for several funds of different types, developing financial statements and reviewing more complex funds and account groups as defined by size, reporting requirements, source of revenue and expenditure limitation, and developing combined financial statements and statements of changes in financial positions; **OR** graduation from an accredited college or university with a degree in business administration, finance, economics, or a related field which included 18 credits in accounting and five years of experience as described above. (*See Informational Note*)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application): **Detailed knowledge of:** governmental financial reporting standards acquired through formal education, study of authoritative literature and professional experience; governmental accounting principles (GASB) which may include fund accounting, proprietary accounting, trust accounting, special revenues, capital projects, and internal service funds; and Generally Accepted Accounting Principles. **Working knowledge of:** federal regulations pertaining to grants; principles of training and supervision; managerial accounting principles and practice; budgeting which may include preparation, justification, maintenance, analysis, and status reporting; fiscal accountability in the public sector; automated and manual management reporting systems to create output formats and obtain accurate and complete financial information; and proprietary fund accounting. **Ability to:** use logic and reason to solve difficult problems; communicate orally and in writing with outside auditors, agencies, and Legislative staff; read, understand, apply and interpret manuals, policies, procedures, statutes, and administrative codes and regulations; establish, administer and maintain sound internal controls; perform complex reconciliations to determine accuracy of account balances; analyze and interpret financial reports and complex technical fiscal data. **Skill in:** using complex accounting and financial reporting systems, spreadsheet and word processing software; communicating in writing or orally to negotiate sensitive issues such as fiscal matters, budgeting and contracts, and with agency representatives to convey complex fiscal issues in a clear manner.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job): **Working knowledge of:** relevant Nevada Revised Statutes (NRS), the State Administrative Manual (SAM), the State Administrative Code (NAC), the Code of Federal Regulations (CFR), agency policies and procedures related to financial accounting; agency revenue sources, assets and liabilities, and typical expenditures. **Ability to:** effectively manage the agency's accounting activities and personnel.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

7.103

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