



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>
ACCOUNTANT TECHNICIAN III	34	C	7.140
ACCOUNTANT TECHNICIAN II	32	C	7.141
ACCOUNTANT TECHNICIAN I	30	C	7.143

SERIES DISCUSSION

Positions allocated to this series must, as the majority of their duties, perform technical accounts maintenance work for agencies with complex accounting functions or systems. Factors that contribute to complexity include, but are not limited to, federal grant reporting, external bank accounts, cost allocation plans, budget accounts, bank guidelines other than those contained in the State Administrative Manual, enterprise accounting, complex fund accounting, and external reporting requirements. Positions in this series typically supervise lower level accounting or other clerical positions.

Accountant Technicians are distinguished from Accounting Assistants by the level of responsibility and span of control within a complex accounting system. Technicians monitor and maintain accounting and related records requiring specialized calculations and extensive knowledge of spreadsheets and other accounting software and correcting and adjusting entries. Incumbents function with considerable independence. Steps to be taken in completing specialized transactions, resolving processing problems, researching and correcting errors, and reconciling accounts often are not clearly dictated by regulations and require a series of actions which may vary with specific circumstances.

Positions allocated to the Accounting Assistant series must, as the majority of their duties, perform or supervise the performance of accounting clerical work in the maintenance of accounts and accounting records for State agencies including reviewing and verifying accounting documents, payroll, pre-audit, accounts payable, accounts receivable, bank deposits, cash disbursements, and receipts. Accounting Technicians, in contrast, make determinations as to the validity of expenditures, review complex contracts, and complete complex reconciliations.

In the area of report preparation, Accountant Technicians design and implement report formats and data collection systems; prepare reports with both data and narrative reporting and interpreting; and consolidate reports generated by various accounting functions or levels, making conclusions and/or recommendations. Accounting Assistants may prepare internal reports that combine historical data with controller's reports or may prepare standard recurring reports that involve data collection.

Professional accountants independently design and implement the accounts maintenance system in an agency and examine, analyze and interpret accounting records for the purpose of giving advice or preparing financial statements. Accounting Technicians in the higher classes in this series may also perform these functions under immediate supervision.

SERIES CONCEPT

Accountant Technicians reconcile and monitor specific accounting and fiscal functions or activities within a department establishing or using established procedures and guidelines that are not limited to the State Administrative Manual. Reconciliation includes balancing departmental records with reports generated by the State's central accounting system as well as federal and other accounting systems. Monitoring includes ensuring accounting functions and activities are in compliance with reporting requirements and grant specifications.

ACCOUNTANT TECHNICIAN III	34	C	7.140
ACCOUNTANT TECHNICIAN II	32	C	7.141
ACCOUNTANT TECHNICIAN I	30	C	7.143

Page 2 of 5

SERIES CONCEPT (cont'd)

Control complex accounts payable functions for agencies with multiple cost/project centers, by establishing guidelines for allocating general costs to the appropriate cost centers, and ensuring procedures are followed prior to submitting documents for payment or grant draws.

Control complex accounts receivable functions to include determining the billing amount using cost accounting procedures; make determinations regarding referral of delinquent accounts.

Assist management in preparation of complex budgets by coordinating with various sections to ensure budget requests are received and reviewed in a timely manner; developing narratives for each category and general ledger account to provide justification for proposed budget request; analyzing information on past expenditures and projecting trends; making recommendations for budget adjustments as needed; and preparing special budget analysis reports to highlight problems on own initiative or as requested.

Provide fiscal management and auditing of federal or other grant monies by monitoring expenditures to ensure compliance with multiple grant specifications and complex reporting requirements; auditing records and reports of sub-grantees for compliance with grant requirements; and preparing complex financial reports in compliance with federal, grant, contractual, or other external requirements.

Manage federal draw downs in conformity with the Cash Management Improvement Act of 1990 and grant requirements; provide fiscal management and auditing of federal grant monies; track costs billable to the federal government; prepare vouchers and monitor and report status of federal funds.

Prepare monthly and quarterly financial reports including trial balances, adjustments and balance sheets; establish and maintain automated billing systems including account analysis, reconciliations and processing adjustments.

Complete fiscal year openings and closings for assigned accounts; develop internal controls on revenues and expenses; reconcile federal to State fiscal year closings; prepare annual Single Audit Reporting Form (SARF) reporting requirements for submission.

May train, supervise and evaluate the performance of assigned clerical and technical support staff; develop work performance standards and accounting policies and procedures.

Perform related duties as assigned.

CLASS CONCEPTS

Accountant Technician III: Under general supervision, Accountant Technician III's perform the full range of duties described in the series concept at the advanced journey level. Incumbents supervise Accountant Technician I's and II's and Accounting Assistant positions performing revenue and expenditure processing activities in a large division or department or a complex functional area in a large department. Incumbents establish administrative procedures and write/update procedure manuals for those functions. Accountant Technician III's control and monitor expenditures and cash flow by interpreting State, federal and department regulations and procedures; determine the timing, amount and funding source for budget revisions and augmentations; design and implement report formats and data collection systems; and prepare reports with both data and narrative reporting and interpretation. Accountant Technician III is distinguished from the Accountant Technician II level by the complexity and/or number of accounting funds or functions for which responsible. Accountant Technician III's are assigned to agencies with the most complex accounting requirements such as Department of Transportation, Department of Education, Public Works Board, and the Public Employees Retirement System.

Accountant Technician II: Under general supervision, Accountant Technician II's perform the full range of duties described in the series concept. Incumbents will typically supervise lower level accounting positions. The

ACCOUNTANT TECHNICIAN III	34	C	7.140
ACCOUNTANT TECHNICIAN II	32	C	7.141
ACCOUNTANT TECHNICIAN I	30	C	7.143

Page 3 of 5

CLASS CONCEPTS (cont'd)

Accountant Technician II: (cont'd)

class is distinguished from Accountant Technician I's and III's by the size of the department or division and complexity of accounting requirements of the agency for which responsible. Incumbents are typically responsible for two or more fiscal areas in a medium or large agency or for one very complex accounting function in a large department. This is the journey level in the series.

Representative duties at a college or university may also include:

Increased complexity of technical accounting work is found through management of an accounting function(s) that spans the entire college or university, such as reconciliation of the single bank account for the university through which all monies flow or calculation, collection, distribution and reporting of facilities and administrative costs collected from grant funds.

Accountant Technician I: Under general supervision, Accountant Technician I's perform technical accounting duties as described in the series concept. Incumbents may supervise lower level accounting positions, or function as the highest-level accounting position in a small agency with complex accounting requirements. The Accountant Technician I is distinguished from the Accounting Assistant IV in the accounting clerical series by complexity of the accounting environment, guidelines, and reporting requirements. This is the entry level in the series and progression to the next level is not automatic.

Representative duties at a college or university may also include:

In a centralized accounting/controller's office, Accountant Technician I's provide the final review of fiscal transactions prior to posting the entry in the general ledger. Positions review transactions for compliance with state, university, grant, other regulations and post to the general ledger. Positions enforce fiscal compliance by researching discrepancies or questionable transactions; rejecting and returning transactions to the college or department; may require payback of monies from departments or individuals; disable purchasing card or refer problem to higher authority.

In other units (academic, student, administrative), work typically centers on a business enterprise where significant income is generated. Positions perform technical accounts maintenance for a business enterprise related to academic endeavors such as accounting for income and expenses for resident physician services performed at hospitals and clinics. Other examples of specialized income generation include parking, continuing education, commercial leasing of building space. In addition to technical accounts maintenance, positions may also perform budget preparation, financial reporting, pre- and/or post-grant award accounts maintenance, budgeting and reporting (e.g. effort reporting or expense reporting to sponsor).

MINIMUM QUALIFICATIONS

SPECIAL REQUIREMENT:

- * Per NRS 284.4066, some positions in this series have been identified as affecting public safety. Persons offered employment in these positions must submit to a pre-employment screening for controlled substances.

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.

ACCOUNTANT TECHNICIAN III	34	C	7.140
ACCOUNTANT TECHNICIAN II	32	C	7.141
ACCOUNTANT TECHNICIAN I	30	C	7.143

Page 4 of 5

MINIMUM QUALIFICATIONS (cont'd)

ACCOUNTANT TECHNICIAN III

EDUCATION AND EXPERIENCE: Graduation from high school supplemented by 6 college credits in beginning accounting and 3 college credits in intermediate accounting. Additionally required is four years of progressively responsible financial records maintenance experience which includes duties such as designing, implementing and interpreting narrative and data reports; applying principles of accounting to analyze financial information; preparing entries to accounts; analyzing assets and liabilities and preparing balance sheets; auditing contracts, vouchers and other documents and preparing summary transaction reports; implementing accounting control procedures; and overseeing the work of other accounting staff; **OR** one year of experience as an Accountant Technician II in Nevada State service which includes 3 college credits in intermediate accounting; **OR** an equivalent combination of education and experience as described above which must have included 6 college credits in beginning accounting and 3 college credits in intermediate accounting. *(See Special Requirement)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

Working knowledge of: advanced spreadsheet and word processing software applicable to developing financial reporting and data collection systems; fund, managerial, governmental, and cost accounting principles and practice. **General knowledge of:** federal requirements for fund disbursement, record retention and audit purposes as applied to maintaining sufficient departmental operating funds, proper documentation and accountability. **Ability to:** perform complex reconciliations to determine accuracy of account balances; write/update procedure manuals for multiple and complex financial processes; perform revenue and expenditure processing activities in multiple, complex financial areas; instruct system users in understanding reports generated by the accounting system; prepare clear and understandable reports substantiated by necessary references or other documentation applied to financial statements, special reports, federal reports and balance sheets; *and all knowledge, skills and abilities required at the lower levels.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Working knowledge of: governmental accounting and cash flow policies and procedures; relevant federal and State statutes and regulations as well as agency policies and procedures; supervisory techniques including organizing work flow, assigning and reviewing work, training, and evaluating performance, and disciplinary processes. **Ability to:** determine the timing, amount and funding sources for budget revisions and augmentations.

ACCOUNTANT TECHNICIAN II

EDUCATION AND EXPERIENCE: Graduation from high school supplemented by 6 college credits in beginning accounting. Additionally required is three years of progressively responsible financial records maintenance experience which includes duties such as designing, implementing and interpreting narrative and data reports; applying principles of accounting to analyze financial information; preparing entries to accounts; analyzing assets and liabilities and preparing balance sheets; auditing contracts, vouchers and other documents and preparing summary transaction reports; implementing accounting control procedures; and overseeing the work of accounting clerical staff; **OR** one year of experience as an Accountant Technician I in Nevada State service; **OR** an equivalent combination of education and experience as described above which must have included 6 college credits in beginning accounting. *(See Special Requirement)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

General knowledge of: bookkeeping practice and theory; fund, managerial, governmental, and cost accounting principles; supervisory principles and practice; federal regulations and practices related to cash flow management. **Working knowledge of:** intermediate spreadsheet and word processing software applicable to developing financial reporting and data collection systems. **Ability to:** identify problems from an accounting worksheet or financial report and solve or recommend solutions; apply State and federal statutes and regulations and department procedures to financial transactions; interpret and apply State and federal statutes and regulations, and departmental rules and regulations including legal interpretations as applied to

ACCOUNTANT TECHNICIAN III	34	C	7.140
ACCOUNTANT TECHNICIAN II	32	C	7.141
ACCOUNTANT TECHNICIAN I	30	C	7.143

Page 5 of 5

MINIMUM QUALIFICATIONS (cont'd)

ACCOUNTANT TECHNICIAN II (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application): (cont'd)
 approving, monitoring and processing financial transactions; and identify and solve problems from an accounting work sheet or financial report. **Skill in:** developing accounting record systems, worksheets, and reports; interpreting financial reports and accounting reports, and presenting information to others; *and all knowledge, skills and abilities required at the lower level.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(These are identical to the Entry Level Knowledge, Skills and Abilities required for Accountant Technician III.)

ACCOUNTANT TECHNICIAN I

EDUCATION AND EXPERIENCE: Graduation from high school supplemented by 6 college credits in beginning accounting and two years of financial records maintenance experience which includes such duties as controlling accounts payable/receivable; preparing financial reports for internal management use; and reconciling complex accounts; **OR** two years of experience as an Accounting Assistant III in Nevada State service which includes 6 college credits in beginning accounting; **OR** one year as an Accounting Assistant IV in Nevada State service which includes 6 college credits in beginning accounting; **OR** an equivalent combination of education and experience as described above which must have included 6 college credits in beginning accounting. *(See Special Requirement)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):
General knowledge of: accounting theory and principles; bookkeeping practices; automated accounting systems, including spreadsheet software for personal computers to allow design of or revision of financial reports. **Ability to:** read, understand, and apply complex regulations and accounting guidelines and procedures; meet deadlines, prioritize and organize work and handle frequent interruptions; and effectively compose business correspondence and reports.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(These are identical to the Entry Level Knowledge, Skills and Abilities required for Accountant Technician II.)

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.

	<u>7.140</u>	<u>7.141</u>	<u>7.143</u>
ESTABLISHED:	7/1/93P	7/1/93P	7/1/93P
	9/24/92PC	9/24/92PC	9/24/92PC
REVISED:	8/23/94UC	8/23/94UC	8/23/94UC
REVISED:	10/13/95UC		
REVISED:	6/5/98UC	6/5/98UC	6/5/98UC
REVISED:	3/29/01UC	3/29/01UC	3/29/01UC
REVISED:	3/4/16PC	3/4/16PC	3/4/16PC
REVISED:	07/1/17LG	07/1/17LG	07/1/17LG