



STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Division of Human Resource Management
209 E. Musser Street, Suite 101 | Carson City, Nevada 89701
Phone: (775) 684-0150 | www.hr.nv.gov | Fax: (775) 684-0122

MEMORANDUM
HR#04-17

January 23, 2017

TO: DHRM Listserv Recipients

FROM: Peter Long, Administrator *Peter Long*
Division of Human Resource Management

SUBJECT: PROPOSED CLASSIFICATION CHANGES

Attached are proposed classification changes for your information pursuant to NRS 284.160, subsections 3 through 5. If you have any comments or objections regarding these changes, please send your written notification to Cassie Moir at cmoir@admin.nv.gov no later than February 21, 2017.

If no written objections are received in this office by February 21, 2017, action will be taken to effect the changes and a report will be made to the Personnel Commission.

Attachments

NOTICE OF PROPOSED CLASSIFICATION CHANGES

Number: Posting #16-17
Posting Expires: February 21, 2017

Per NRS 284.160, the Administrator may make a change in classification without the prior approval of the Commission. The following change(s) are proposed

CURRENT				PROPOSED			
CODE	TITLE	GRADE	EEO-4	CODE	TITLE	GRADE	EE0-4
7.103	Chief Accountant	41	A	<i>7.103</i>	<i>Chief Accountant</i>	<i>41</i>	<i>A</i>

Basis for Recommendation

At the request of the Division of Human Resource Management, Recruitment Unit, it is recommended that a minor revision be made to the Chief Accountant Series.

It is recommended that an Informational Note be added to clarify the number and type of college credits, in accounting, that are required. It is also recommended that the Education & Experience section be amended to replace the verbiage “*graduation*” with Bachelor’s degree in order to clarify existing requirements.

This change will allow for consistency in format and structure between the Chief Accountant and Accountant series’.

Throughout the process, the Division of Human Resource Management Recruitment Unit participated by offering recommendations and reviewing changes as the process progressed and they support the recommended changes.

Note: Changes, additions and/or deletions on the class specification are noted in red.

The formal recommendations and specifications are on file with the Division Administrator, Human Resource Management. To view a copy in Carson City, go to 209 East Musser Street, Room 101; in Las Vegas, go to 555 East Washington Avenue, Room 1400. For more information call (775) 684-0130.

Objections to the proposed change(s) must be received in writing by February 21, 2017. Objections should be addressed to Cassie Moir, Deputy Division Administrator, Compensation, Classification and Recruitment Section of the Division of Human Resource Management, 209 East Musser Street, Room 101, Carson City, Nevada 89701-4204.

POSTING DATE: January 23, 2017



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

SPECIAL REQUIREMENT:

- * Appointment to this class requires successful completion of a written examination.

INFORMATIONAL NOTE:

- * *The required 18 college credits in accounting must include 6 credits of beginning accounting, 6 credits of intermediate accounting, and 6 credits of upper-division accounting courses.*

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]~~ *Bachelor's degree* 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 Special Requirement and 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

ESTABLISHED: 9/60
REVISED: 7/01/93P
9/24/92PC
REVISED: 6/11/98UC
REVISED: 9/25/15PC
REVISED: 2/21/17UC