

DEPARTMENT OF PERSONNEL 209 East Musser Street, Room 101 Carson City, Nevada 89701-4204 (775) 684-0150 http://dop.nv.gov

> MEMO PERD #63/08 November 13, 2008

TO: Personnel Commission Members

Department Directors
Division Administrators
Agency Personnel Liaisons

Agency Personnel Representatives

**Employee Representatives** 

FROM: Shelley Blotter, Interim Director

Department of Personnel

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, please notify Peter Long in the Compensation and Classification Division in writing no later than December 15, 2008.

If no written objections are received in this office by December 15, 2008, action will be taken to effect the changes and a report will be made to the Personnel Commission.

SB:cp

Attachments

# NOTICE OF PROPOSED CLASSIFICATION CHANGES

Number: <u>03-09</u> Posting Expires: <u>December 15, 2008</u>

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

				PROPOSED			
CODE	TITLE	GRADE/EEO-4		CODE	TITLE	GRADE/E	EO-4
1.868	Conservation Camp Area Supervisor	37	В	1.868	Conservation Camp Area Supervisor	37	В
1.870	Conservation Camp Supervisor	35	В	1.870	Conservation Camp Supervisor	35	В
1.875	Assistant Conservation Camp Supervisor	33	D	1.875	Assistant Conservation Camp Supervisor	33	D

#### **EXPLANATION OF CHANGE**

As requested by the Department of Conservation & Natural Resources, the Department of Personnel recommends the removal of the passenger endorsement requirement for commercial driver's licenses for this series. All of the current Nevada Division of Forestry vehicles carry a maximum of 12 passengers, while the passenger endorsement is required for vehicles that carry 16 or more occupants. The regular driver's license requirement is being removed because a commercial driver's license allows for the operation of regular vehicles. The Nevada Division of Forestry supports the recommended change.

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			PROPOSED			
CODE	TITLE	GRADE/EEO-4	CODE	TITLE	GRADE	/EEO-4
	New		7.100	Accountant II (CAFR)	43	В
	New		7.101	Accountant I (CAFR)	40	В

#### **EXPLANATION OF CHANGE**

The State Controller requested a classification review of positions that produce the State's Comprehensive Annual Financial Report (CAFR). This document is audited by an independent public accounting firm and submitted to the Government Finance Officers Association and is essential for obtaining bond ratings and required for the Single Audit Report.

Since the existing class specifications for the Accountant series were written in 1992, the CAFR has evolved and now comprises government-wide financial statements and individual financial statements for approximately 100 funds, budgetary statements, introductory section, management's discussion and analysis, notes to the financial statements, required supplementary information, and the statistical section. This scope of responsibility goes far beyond that of other Accountant III positions which are located within individual State departments.

Based on this information and with the assistance of the Chief Deputy Controller, a new class series was developed for Accountant I (CAFR) positions that work on the CAFR, and the Accountant II (CAFR)

position that supervises the unit. It is recommended the Accountant I (CAFR) be allocated at grade 40 to align two grades above the Accountant III in order to recognize the broader scope of responsibility and the higher level of education and experience required. It is also recommended the Accountant II (CAFR) be aligned three grades above the highest-level subordinates, the Accountant I (CAFR) positions, recommended grade 40.

The formal recommendations and specifications are on file with the Director of Personnel. 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) 684-0151.

Objections to the proposed change(s) must be received in writing by <u>December 15, 2008</u> Objections should be addressed to Peter Long, Division Administrator, Compensation & Classification Division, Department of Personnel, 209 East Musser Street, Room 101, Carson City, Nevada 89701-4204.

**POSTING DATE:** <u>November 13, 2008</u>

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## STATE OF NEVADA - DEPARTMENT OF PERSONNEL

# **CLASS SPECIFICATION**

TITLE	<u>GRADE</u>	EEO-4	CODE
CONSERVATION CAMP AREA SUPERVISOR	37	В	1.868
CONSERVATION CAMP SUPERVISOR	35	В	1.870
ASSISTANT CONSERVATION CAMP SUPERVIOR	33	D	1.875

#### SERIES CONCEPT

Positions in this series supervise the inmate work program at an assigned conservation camp facility and are responsible for budget maintenance, project planning, community relations, camp resource and fire suppression programs, security planning, and supervision of assigned personnel including emergency response firefighters.

Manage the operation of a Nevada Division of Forestry (NDF) Conservation Camp; represent programs to other government agencies, non-profit organizations, private companies and individuals; solicit, plan, assess and coordinate work projects; negotiate and establish agreements for the completion of work.

Prepare the camp budget; compile and review financial and statistical data; oversee the budget and monitor expenditures; plan and prepare equipment purchases; prepare, review and audit inmate payroll data and maintain good time credit records.

Prepare and review operational and incident reports; implement corrective actions as appropriate; develop and maintain security and emergency plans to ensure the safety of personnel, equipment and facilities.

Develop estimates for time, labor, skill level and equipment needed for work projects; inspect work sites and evaluate work in progress; ensure compliance with established safety policies and procedures; evaluate security factors and implement appropriate precautions for community service and fire suppression projects.

Prepare and maintain records and reports related to camp equipment and supplies, fuel consumption, vehicle maintenance, purchasing and other operational needs; analyze requests for purchases, repairs and replacement of vehicles and equipment and determine appropriate course of action.

Manage and control inventory of equipment and supplies; inspect camp facilities and property; direct and arrange for service and repairs; field test equipment to provide resources necessary for work projects.

Select, train, supervise and evaluate the performance of assigned personnel; delegate assignments and develop work performance standards; counsel and discipline staff as appropriate.

Assess staff training needs in conjunction with area and headquarters staff; schedule and implement training opportunities; locate reference materials and provide for instruction in safety, equipment operation and specialized resource conservation techniques.

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CONSERVATION CAMP AREA SUPERVISOR	37	В	1.686
CONSERVATION CAMP SUPERVISOR	35	В	1.870
ASSISTANT CONSERVATION CAMP SUPERVISOR	33	D	1.875

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#### **CLASS CONCEPTS**

Conservation Camp Area Supervisor: Under general supervision, incumbents have responsibility for coordination and management of two or three conservation camps, a revenue generating enterprise in which inmates of honor camps are trained and employed in a variety of resource management, community service, emergency response and fire suppression projects. Incumbents prepare draft documents related to strategic, operational and business plans deemed necessary to ensure mandated goals are achieved; oversee and coordinate the pursuit of paying projects; and develop marketing plans for conservation camps.

Supervise Conservation Camp Supervisors, develop and implement work performance standards, evaluate performance, and provide direction and guidance to Conservation Camp Supervisors as required. Review reports and statistics related to projects, vehicle operations and maintenance, equipment maintenance, helitack, and camp fabrication and repair shops; project billings, and training to ensure consistent operations; prioritize and implement staff assignments, vehicle placement, and budget transfers.

Participate in the development and implementation of camp policies, procedures and operational guidelines; ensure assigned camps meet legislative mandates and follow NDF directives, guidelines, policies and procedure; review, monitor and reconcile monthly camp expenditures.

Negotiate local cooperator agreements that involve more than one camp; ensure project hazard assessments are completed and submitted; inspect projects for compliance with Occupational Safety and Health Administration (OSHA) requirements.

<u>Conservation Camp Supervisor</u>: Under general supervision, incumbents are responsible for the overall management and operation of the inmate work program at an assigned conservation camp including budget maintenance, project planning, community relations, and supervision of Conservation Crew Supervisors. Incumbents also serve as the liaison with the Department of Corrections officials of the facility to which assigned in order to coordinate procedures and resolve operational problems and issues related to inmate labor.

Assistant Conservation Camp Supervisor: Assistant Conservation Camp Supervisors are assigned to supervise an inmate work crew in performing resource conservation and community service projects. Incumbents also assist in training Conservation Crew Supervisors and inmates, and perform camp supervisory duties in the absence of the Conservation Camp Supervisor. Incumbents may also be assigned to assist in scheduling and coordinating projects with cooperators, inspecting completed projects, and providing for the maintenance and replacement of supplies and equipment.

#### MINIMUM QUALIFICATIONS

#### SPECIAL REQUIREMENTS:

\* Applicants may be required to pass a thorough medical examination and physical agility test prior to appointment and for continuing employment.

\* Applicants may be required to undergo a background investigation prior to being considered for employment.

\* [Possession of a Class C driver's license and a Nevada commercial driver's license with P endorsement is required at the time of appointment and for continuing employment.] A valid commercial driver's license is required at the time of appointment and as a condition of continuing employment.

CONSERVATION CAMP AREA SUPERVISOR	37	В	1.686
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# MINIMUM QUALIFICATIONS (cont'd)

## CONSERVATION CAMP AREA SUPERVISOR

EDUCATION AND EXPERIENCE: Associate's degree in forestry, natural resource management, business administration or related field and three years of increasingly responsible experience which included conservation and natural resource management activities, fire suppression, and supervision of staff and/or inmates; **OR** one year of experience as a Conservation Camp Supervisor in Nevada State service; **OR** an equivalent combination of education and experience. (See Special Requirements)

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

Working knowledge of: principles of natural resource conservation; management practices sufficient to oversee the activities and staff in multiple locations; development and administration of a program budget; marketing and community relations techniques; division personnel policies; operation of computers including word processing, spreadsheet and database management software; financial and statistical recordkeeping techniques; strategic planning and program development processes. Ability to: plan, develop and manage program budgets; 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: goals, objectives and purposes of the conservation camp program; State purchasing policies and procedures; strategic planning and program development processes; conservation camp program and its relationship to the Department of Corrections. Ability to: provide guidance, consistency and oversight regarding conservation camp operations, staff, fiscal administration, purchasing, safety and training at assigned camps; establish and maintain positive and effective working relationships with Department of Corrections management to ensure program success.

### CONSERVATION CAMP SUPERVISOR

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and two years of experience which included supervising inmate work crews assigned to conservation, fire suppression, resource management and community service projects; recordkeeping, inventory control and equipment maintenance; **OR** two years of experience as an Assistant Conservation Camp Supervisor in Nevada State service; **OR** an equivalent combination of education and experience. (See Special Requirements)

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

Working knowledge of: silviculture and urban landscape problems and solutions; principles of natural resource conservation; fire suppression tactics, strategy and logistical support; wildland fire behavior and suppression techniques including the use of tools and equipment. General knowledge of: State purchasing policies and procedures; personnel rules and regulations; operation of computers including word processing, spreadsheet and database management software. Ability to: plan, organize and coordinate the work of assigned personnel and inmate crews; compile data and calculate inmate good time credits; establish cooperative and effective working relationships with federal, State and county agencies, non-profit organizations, private companies and individuals; promote the services of the Conservation Camp program to the community; estimate the time required and cost of personnel, equipment and materials for completion of work projects; develop and administer emergency action plans; audit equipment use, inventory and funds to ensure proper utilization and accounting; evaluate training needs of staff and provide for training opportunities; prepare budget requests and monitor expenditures; coordinate inmate activities with Department of Corrections administrators; 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 Conservation Camp Area Supervisor.)

CONSERVATION CAMP AREA SUPERVISOR	37	В	1.686
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ASSISTANT CONSERVATION CAMP SUPERVISOR	33	D	1.875
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# MINIMUM QUALIFICATIONS (cont'd)

## ASSISTANT CONSERVATION CAMP SUPERVISOR

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and three years of experience supervising inmate crews, maintaining security, providing training in equipment use and safety; transporting inmates to job sites; and supervising and evaluating inmate skill levels; **OR** one year of experience as a Conservation Crew Supervisor III including experience directing crew work in all of the following activities: forest silviculture, forest insect and disease, vegetation management, watershed management, range management, revegetation, wildlife management, wildland fire suppression, and construction/repair projects; **OR** an equivalent combination of education and experience. (See Special Requirements)

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

Working knowledge of: management practices of forestry, range and watershed management including forest silviculture, forest insect and disease, vegetation management, riparian enhancement, wildlife management and revegetation; labor and equipment requirements for natural resource conservation and community service work projects; identification of native trees, shrubs and grasses; forest insect and disease abatement practices; wildland reclamation techniques including reseeding, planting seedlings and construction of erosion control structures; wildland fire behavior and suppression techniques including the use of tools and equipment, basic math; recordkeeping methods; inventory control practices. Ability to: determine the probable effects of vegetation in advancing or retarding wildland fires; utilize a hand-held compass to determine locations, elevations, aspects, acreage and percent of slopes.

FULL PERFORMANCE KNOWLEDGE, SKILLS, AND ABILITIES (typically acquired on the job): (These are identical to the Entry Level Knowledge, Skills, and Abilities for Conservation Camp Supervisor.)

This class series 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 series.

	1.868	1.870	1.875
ESTABLISHED:	7/2/01R 12/7/01PC	7/1/97P 6/24/96PC	7/1/87P 10/17/86PC
REVISED:			5/24/91-3
REVISED:			7/1/91LG
REVISED:			7/1/97P
			6/4/96PC
REVISED:		7/1/01LG	
REVISED:		7/2/01R	7/2/01R
		12/7/01PC	12/7/01PC
REVISED:	7/1/05R	7/1/05R	7/1/05R
	6/20/06UC	6/20/06UC	6/20/06UC
REVISED:	9/26/08R 12/15/08UC	9/26/08R 12/15/08UC	9/26/08R 12/15/08UC



# STATE OF NEVADA - DEPARTMENT OF PERSONNEL

# **CLASS SPECIFICATION**

TITLE	<u>GRADE</u>	EEO-4	CODE
ACCOUNTANT II (CAFR)	43	$m{B}$	7.100
ACCOUNTANT I (CAFR)	40		7.101

#### SERIES CONCEPT

Under general direction, CAFR Accountants in the State Controller's Office perform the highest level of financial reporting. Incumbents produce the Comprehensive Annual Financial Report (CAFR), which is audited by an independent public accounting firm and submitted to the Government Finance Officers Association (GFOA) and is essential for obtaining bond ratings and required for the Single Audit Report; implement Governmental Accounting Standards Board (GASB), Generally Accepted Auditing Standards (GAAS), and Financial Accounting Standards Board (FASB) pronouncements; assist agencies with accounting issues and document processing; approve agency documents and work programs; provide training to agencies on automated financial system; and calculate arbitrage and prepare arbitrage tax returns.

Prepare the State's CAFR comprising financial statements for approximately 100 funds, budgetary statements, introductory section, management's discussion and analysis, notes to the financial statements, required supplementary information, and the statistical section; analyze and report calculation and allocation of pooled cash and investments, unrealized gains/losses, securities lending, accrued interest, and compensated absences for Generally Accepted Accounting Principles (GAAP) and GASB reporting requirements.

Provide guidance and expertise on GAAP and GASB reporting requirements, use of the automated financial system, use of the chart of accounts, application of accounting policies and procedures, set-up and maintenance of budget accounts and general ledgers.

Provide final approval of journal vouchers and work programs generated by agencies and provide formal accounting training classes.

Determine compliance with GAAP and GASB reporting requirements and with NRS establishment of funds and budgets; ensure proper recording of fixed assets and depreciation, interagency transfers, federal grants, capital and operating leases, pass through receipts and disbursements; determine and verify integrity of the financial system to the data warehouse.

Assist agencies in developing meaningful, relevant and objective performance measures for use in performance management; analyze the results and make recommendations to improve efficiency.

Research and assist agencies with ways to utilize the financial system to minimize or eliminate the need for external reporting systems and software to meet each agency's specific reporting needs.

Perform special projects such as comprising arbitrage calculations, aiding the State Treasurer's Office with bond closings, internal post-audit reviews, census bureau reports, implementation of automated financial system modules and new GASB pronouncements. Select and set-up software for CAFR reporting.

Perform related duties as assigned.

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#### CLASS CONCEPTS

Accountant II (CAFR): Under general direction, Accountant II's (CAFR) perform the duties described in the series concept at the advanced journey level. Incumbents are responsible for the compilation and accurate reporting of several funds of different types such as in the Controller's Office or for a single large fund as in the Colorado River Commission or the Public Employees Retirement System. Assignments include the development of financial statements and review of more complex funds and account groups as defined by size, reporting requirements, source of revenue and expenditure limitations. Work is assigned through goals and objectives developed by the incumbent's supervisor, or the incumbent is reviewed as goals and objectives are achieved and as unusual circumstances occur.

Accountant I (CAFR): Under direction, Accountant I's (CAFR) perform the duties described in the series concept. The class is distinguished from the Accountant II (CAFR) by the size and complexity of the funds and budgets for which the position is responsible and the consequence of an error in the work performed. This is the journey level in the series.

## MINIMUM QUALIFICATIONS

# **SPECIAL REQUIREMENT:**

\* Appointment to any level in this series 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.

# <u>ACCOUNTANT II (CAFR)</u>

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 I (CAFR) 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 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 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: GAAS, FASB, GASB and other related publications; principles, concepts, practices, methods and techniques of government accounting, audit methodologies, internal control structures, accountability, and fiscal management; 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: maintain current knowledge of accounting theory, practices and law by attending classes, seminars or other educational courses and/or related publications; use logic and reason to solve difficult problems;

# MINIMUM QUALIFICATIONS (cont'd)

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7.100

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#### ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (cont'd)

prepare Comprehensive Annual Financial Reports including footnotes and documented recommendations for modifications, improvements and enhancements to the automated financial system; communicate orally and in writing with outside auditors; read, understand, and interpret manuals, policies, procedures, statutes, and administrative codes and regulations; establish 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: analysis and interpretation of financial data; spreadsheet development and statistical sampling techniques; techniques required to maintain accounting records through automated accounting systems; using spreadsheet and word processing software; written communications; communicating orally with agency representatives to convey complex fiscal issues in a clear manner, and to negotiate sensitive issues such as budgeting and contracts; and all knowledge, skills and abilities required at the lower level.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job): Working knowledge of: relevant NRS; 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.

# ACCOUNTANT I (CAFR)

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting and two years of experience performing professional accounting work; <u>OR</u> a bachelor=s degree in business administration, finance or closely related field which included 18 credits in accounting; and three years of experience performing professional accounting work. (See Special Requirement and Informational Note)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application): Working knowledge of: Governmental Accepted Accounting Principles; basis of accounting and measurement focus for all fund types and account groups, including governmental fund types, proprietary fund types, general long-term debt account group, and general fixed assets account group. Ability to: interpret and apply GASB pronouncements.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job): General knowledge of: State governmental legislative processes and the State accounting system, policies, and procedures. Ability to: prepare and analyze complex financial statements that include all fund types and account groups, and notes to the financial statements.

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 series.

<u>7.100</u> <u>7.101</u>

ESTABLISHED: 7/1/07R 7/1/07R

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