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**STATE OF NEVADA**  
**DEPARTMENT OF ADMINISTRATION**  
***Division of Human Resource Management***  
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**MEMORANDUM**  
**HR# 18-21**

June 17, 2021

**TO:** DHRM Listserv Recipients

**FROM:** Frank Richardson, Interim Administrator *Frank Richardson*  
Division of Human Resource Management

**SUBJECT:** PROPOSED CLASSIFICATION CHANGES – ACCOUNTANT – FINANCIAL REPORTING (FR) SERIES

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Attached are revised 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 Deputy Administrator Beverly Ghan at [bgghan@admin.nv.gov](mailto:bgghan@admin.nv.gov) no later than July 16, 2021.

If no written objections are received in this office by July 16, 2021, 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 #09-21**  
**Posting Expires: July 16, 2021**

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	EEO-4
7.100	Accountant II (CAFR)	43	B	<i>7.100</i>	<i>Accountant II – Financial Reporting (FR)</i>	<i>43</i>	<i>B</i>
7.101	Accountant I (CAFR)	40	B	<i>7.101</i>	<i>Accountant I – Financial Reporting (FR)</i>	<i>40</i>	<i>B</i>

### ***Basis for Recommendation***

The Controller's Office indicated that one of their regulatory bodies for the Comprehensive Annual Financial Report has requested that the acronym for the report "CAFR" not be used as the pronunciation appears to be offensive for several cultures. As such, the acronym has been removed from the class specification and the abbreviation of "FR" for financial reporting has been substituted.

In consultation with Subject Matter Experts from the Controller's Office and analysts within the Division of Human Resource Management, it is recommended that the existing class titles be changed from Accountant II (CAFR) and Accountant I (CAFR) to Accountant II – Financial Reporting (FR) and Accountant I – Financial Reporting (FR).

In addition, minor changes were made to the Class Concepts at both levels to maintain consistency with verbiage used. Furthermore, an Informational Note was added to the Minimum Qualifications to clarify the requirements for the 18 college credits in accounting. Lastly, an equivalency was added to the Education and Experience for the Accountant II – Financial Accountant (FR) to allow for upward mobility.

Throughout the process management staff within the Controller's Office and analysts within DHRM participated by offering suggestions and reviewing changes, and they support the recommendation.

***Changes to the class specification are noted as follows: additions in blue and deletions 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, Suite 101; in Las Vegas, go to 555 East Washington Avenue, Suite 1400. You may also view the recommendations and specifications online at [hr.nv.gov/Sections/Classification/Proposed\\_Classification\\_Changes/](http://hr.nv.gov/Sections/Classification/Proposed_Classification_Changes/). For additional information call (775) 684-0130.

**Objections to the proposed change(s) must be received in writing by July 16, 2021.** Objections should be addressed to Beverly Ghan, Deputy Administrator, Compensation, Classification and Recruitment Section of the Division of Human Resource Management, 209 East Musser Street, Suite 101, Carson City, Nevada 89701-4204.

**POSTING DATE: June 17, 2021**



**STATE OF NEVADA**  
**Department of Administration**  
**Division of Human Resource Management**

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**CLASS SPECIFICATION**

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
<b>ACCOUNTANT II – <i>FINANCIAL REPORTING</i> [(CA)FR]</b>	<b>43</b>	<b>B</b>	<b>7.100</b>
<b>ACCOUNTANT I – <i>FINANCIAL REPORTING</i> [(CA)FR]</b>	<b>40</b>	<b>B</b>	<b>7.101</b>

**SERIES CONCEPT**

Accountants in this series perform the highest level of financial reporting. Incumbents work in the State Controller's Office and produce the State's 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) 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 *Comprehensive Annual Financial Report* [(CAFR)] comprising 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; 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 State's 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; interpret and enforce the State's Accounting Policies and Procedures.

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.

Plan, organize and conduct reviews of programs and activities of assigned agencies; evaluate the agency's mission, goals and objectives and the efficiency and effectiveness of agency operations; assist agencies in developing meaningful, relevant and objective performance measures for use in performance management; analyze the results and make recommendations to improve efficiency; document recommendations for improvement.

Consult with agencies regarding ways to utilize the financial system to minimize or eliminate the need for external reporting systems and software; customize solutions to the agency's specific needs and develop ways to expand reporting capacity and capability, develop new output, and interface with other programs.

Perform special projects such as performing arbitrage calculations; aiding the State Treasurer's Office with bond closings; conducting internal post-audit reviews; reviewing census bureau reports; implementing automated financial system modules and new GASB pronouncements; and participating in the selection and set-up of software for [(CAFR)] *financial* reporting.

### SERIES CONCEPT (cont'd)

Perform related duties as assigned.

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### CLASS CONCEPTS

**Accountant II ((CA)FR):** Under administrative direction of the State Controller, the Accountant II (FR) ~~[(CAFR)]~~ oversees and participates in performing the duties described in the series concept in a supervisory capacity. ~~[The incumbent trains, supervises and evaluates the performance of subordinate Accountant I [(CAFR)] positions; prepares work performance standards; and initiates disciplinary procedures as necessary.]~~ *Incumbents supervise lower-level Accountant I (FR) positions and may supervise professional, technical and/or administrative staff as assigned to include performance evaluations, work performance standards, scheduling, assigning and reviewing work, training, and discipline.* The incumbent is held accountable for the timely preparation and dissemination of the State's *Comprehensive Annual Financial Reports* (CAFR) as required by statute and regulation. Problem-solving and decision-making at this level requires extensive knowledge of the executive branch of State government, legislative processes, and fiscal and organizational management principles and practices. *This is the supervisory level in the series.*

**Accountant I ((CA)FR):** Under general direction, *the* Accountant I (FR) ~~['s (CAFR) are located in the Controller's Office and]~~ performs the duties described in the series concept. ~~[at the journey level.]~~ *This is the journey level in the series.*

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### MINIMUM QUALIFICATIONS

#### INFORMATIONAL NOTES:

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

#### ACCOUNTANT II - ((CA)FR)

**EDUCATION AND EXPERIENCE:** Bachelor's degree from an accredited college or university in accounting, business administration, finance or related field which included 18 credits in accounting and five years of professional accounting experience, four years of which were in governmental or fund accounting and included the preparation of comprehensive annual financial reports ~~[(CAFR)'s]~~; **OR** certification as a Certified Public Accountant and three years of experience in governmental or fund accounting which included the preparation of comprehensive annual financial reports ~~[(CAFR)'s]~~; **OR** *two years of experience as an Accountant I (FR) in Nevada State service.* (See Informational Notes)

**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; preparation of Comprehensive Annual Financial Reports including footnotes; governmental accounting principles (GASB) which include accounting for general, special revenue, debt service, capital projects, permanent, enterprise, internal service, pension and other employee benefit trust, investment trust, private-purpose trust and agency funds; basis of accounting and measurement focus for all fund types; Generally Accepted Accounting Principles. **Working knowledge of:** principles and practices of performance management; 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; fiscal accountability in the public sector; automated and manual management reporting

## MINIMUM QUALIFICATIONS (cont'd)

ACCOUNTANT II - (~~CA~~FR) (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS, AND ABILITIES (required at time of application): (cont'd)  
 systems to create output formats and obtain accurate and complete financial information. **Ability to:** interpret and apply GASB pronouncements; 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; communicate orally and in writing with outside auditors and agency administrators; 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; documenting recommendations for modifications, improvements or enhancements to the automated financial system; techniques required to maintain accounting records through automated accounting systems; 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:** supervisory techniques and practices; principles of training and supervision. **Ability to:** assign and review the work of subordinate [~~CAFR~~] Accountant I's and other professional staff as assigned; coordinate various accounting projects.

ACCOUNTANT I - (~~CA~~FR)

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting, business administration, finance or related field which included 18 credits in accounting and four years of professional accounting experience, three years of which were in governmental or fund accounting and included the preparation of comprehensive annual financial reports [~~CAFR's~~]; **OR** certification as a Certified Public Accountant and two years of experience in governmental or fund accounting which included the preparation of comprehensive annual financial reports [~~CAFR's~~]. (*See Informational Notes*)

ENTRY LEVEL KNOWLEDGE, SKILLS, AND ABILITIES (required at time of application):  
**Working knowledge of:** governmental financial reporting standards acquired through formal education, study of authoritative literature and professional experience; [~~CAFR~~] preparation including financial statements, introduction, budgetary statements, management's discussion and analysis, notes to the financial statements, required supplementary information and the statistical section; governmental accounting principles (GASB) which include accounting for general, special revenue, debt service, capital projects, permanent, enterprise, internal service, pension and other employee benefit trust, investment trust, private-purpose trust and [~~agency~~] *custodial* funds; techniques required to maintain accounting records through automated accounting systems; basis of accounting and measurement focus for all fund types; Generally Accepted Accounting Principles; spreadsheet development and statistical sampling techniques. **Ability to:** analyze and interpret financial data; communicate orally with agency representatives to convey complex fiscal issues in a clear manner, and to negotiate sensitive issues such as budgeting and contracts; write clear and concise technical materials in English; use spreadsheet and word processing software.

FULL PERFORMANCE KNOWLEDGE, SKILLS, AND ABILITIES (typically acquired on the job):  
**Working knowledge of:** relevant Nevada Revised Statutes; agency policies and procedures related to financial accounting; agency revenue sources, assets and liabilities, and typical expenditures; 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; interpret and apply GASB pronouncements.

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.

ACCOUNTANT II - (~~CA~~FR)

ACCOUNTANT I - (~~CA~~FR)

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43      B      7.100  
40      B      7.101

7.100

7.101

ESTABLISHED:	7/1/07R	7/1/07R
	12/15/08UC	12/15/08UC
REVISED:	2/12/09UC	2/12/09UC
REVISED:	7/1/17LG	7/1/17LG
<b>REVISED:</b>	<b>7/16/21UC</b>	<b>7/16/21UC</b>