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STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
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MEMORANDUM
HR# 02-25

January 6, 2025

TO: DHRM Listserv Recipients

FROM: Bachera Washington, Administrator *Bachera Washington*
Division of Human Resource Management

SUBJECT: PROPOSED CLASSIFICATION CHANGES – ACCOUNTANT(ACFR), CHIEF ACCOUNTANT, ACCOUNTANT, ACCOUNTANT TECHNICIAN AND AUDITOR SERIES'

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 Keisha I. Harris at kiharris@admin.nv.gov no later than February 4, 2025.

If no written objections are received in this office by February 4, 2025, action will be taken to effect the changes and a report will be made to the Human Resources Commission.

Attachments

NOTICE OF PROPOSED CLASSIFICATION CHANGES

Number: Posting #04-25
Posting Expires: February 4, 2025

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 (ACFR)	43	B	<i>7.100</i>	<i>Accountant II (ACFR)</i>	<i>43</i>	<i>B</i>
7.101	Accountant I (ACFR)	40	B	<i>7.101</i>	<i>Accountant I (ACFR)</i>	<i>40</i>	<i>B</i>

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

CURRENT				PROPOSED			
CODE	TITLE	GRADE	EEO-4	CODE	TITLE	GRADE	EEO-4
7.135	Accountant III	38	B	<i>7.135</i>	<i>Accountant III</i>	<i>38</i>	<i>B</i>
7.136	Accountant II	36	B	<i>7.136</i>	<i>Accountant II</i>	<i>36</i>	<i>B</i>
7.137	Accountant I	34	B	<i>7.137</i>	<i>Accountant I</i>	<i>34</i>	<i>B</i>

CURRENT				PROPOSED			
CODE	TITLE	GRADE	EEO-4	CODE	TITLE	GRADE	EEO-4
7.140	Accountant Technician III	34	C	<i>7.140</i>	<i>Accountant Technician III</i>	<i>34</i>	<i>C</i>
7.141	Accountant Technician II	32	C	<i>7.141</i>	<i>Accountant Technician II</i>	<i>32</i>	<i>C</i>
7.143	Accountant Technician I	30	C	<i>7.143</i>	<i>Accountant Technician I</i>	<i>30</i>	<i>C</i>

CURRENT				PROPOSED			
CODE	TITLE	GRADE	EEO-4	CODE	TITLE	GRADE	EEO-4
7.139	Audit Manager	38	B	<i>7.139</i>	<i>Audit Manager</i>	<i>38</i>	<i>B</i>
7.145	Audit Supervisor	37	B	<i>7.145</i>	<i>Audit Supervisor</i>	<i>37</i>	<i>B</i>
7.148	Auditor III	36	B	<i>7.148</i>	<i>Auditor III</i>	<i>36</i>	<i>B</i>
7.154	Auditor II	34	B	<i>7.154</i>	<i>Auditor II</i>	<i>34</i>	<i>B</i>
7.161	Auditor I	32	B	<i>7.161</i>	<i>Auditor I</i>	<i>32</i>	<i>B</i>

Basis for Recommendation

At the request of the Division of Human Resource Management (DHRM) a review was conducted on the Minimum Qualifications, Education & Experience sections for all levels of the Accountant (ACFR), Chief Accountant, Accountant, Accountant Technician and Auditor series. Accountants (ACFR) perform the highest

level of financial reporting. The 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. Accountants are responsible for preparing financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the standards of the Governmental Accounting Standards Board (GASB). Accountant Technicians perform technical accounts maintenance work for agencies with complex accounting functions or systems. Auditors conduct audits on financial and/or tax accounts, records, activities, operations and/or internal controls of individuals, business organizations, state agencies or other government jurisdictions subject to State taxation or regulation to ensure compliance with State and Federal rules and regulations and legal requirements and/or proper safeguarding of agency funds.

In coordination with Subject Matter Experts within DHRM it is recommended that the requirement for college credits in accounting and/or auditing be removed from every class within the above detailed series.

This recommended change will allow agencies more flexibility in the hiring process by broadening the applicant pool which will then increase the number of total applicants that would be eligible for employment.

Throughout the review management and staff within DOC and analysts within DHRM participated by offering recommendations and reviewing changes as the process progressed and they support the recommended changes to the class specifications.

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 515 East Musser Street, Suite 101; in Las Vegas, go to 7251 Amigo Street, Suite 120. You may also view the recommendations and specifications online at https://hr.nv.gov/Sections/Classification/Proposed_Classification_Changes/ . For additional information call (775) 684-0137.

Objections to the proposed new classification must be received in writing by February 4, 2025. Objections should be addressed to Keisha I Harris, Deputy Administrator, Compensation and Classification Section of the Division of Human Resource Management, 515 East Musser Street, Suite 101 in Carson City, Nevada 89701-4298.

POSTING DATE: January 6, 2025



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 II - (ACFR)	43	B	7.100
ACCOUNTANT I - (ACFR)	40	B	7.101

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 Annual Comprehensive Financial Report (ACFR), 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 ACFR 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 financial reporting.

ACCOUNTANT II - (ACFR)

43

B

7.100

ACCOUNTANT I - (ACFR)

40

B

7.101

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SERIES CONCEPT (cont'd)

Perform related duties as assigned.

CLASS CONCEPTS

Accountant II - (ACFR): Under administrative direction of the State Controller, the Accountant II - (ACFR) oversees and participates in performing the duties described in the series concept in a supervisory capacity. Incumbents supervise lower-level Accountant I - (ACFR) 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 ACFR 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 - (ACFR): Under general direction, the Accountant I - (ACFR) performs the duties described in the series concept. This is the journey level in the series.

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 - (ACFR)

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 annual comprehensive financial reports; **OR** certification as a Certified Public Accountant and three years of experience in governmental or fund accounting which included the preparation of annual comprehensive financial reports; **OR** two years of experience as an Accountant I (ACFR) 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 Annual Comprehensive 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 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;

ACCOUNTANT II - (ACFR)

43 B 7.100

ACCOUNTANT I - (ACFR)

40 B 7.101

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MINIMUM QUALIFICATIONS (cont'd)

ACCOUNTANT II - (ACFR) (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS, AND ABILITIES (required at time of application): (cont'd)
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 Accountant I - ACFR's and other professional staff as assigned; coordinate various accounting projects.

ACCOUNTANT I - (ACFR)

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 annual comprehensive financial reports; **OR** certification as a Certified Public Accountant and two years of experience in governmental or fund accounting which included the preparation of annual comprehensive financial reports. [~~(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; 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 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.

7.100

7.101

ESTABLISHED: 7/1/07R

7/1/07R

ACCOUNTANT II - (ACFR)

43

B

7.100

ACCOUNTANT I - (ACFR)

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REVISÉD: 12/15/08UC
REVISÉD: 2/12/09UC
REVISÉD: 7/1/17LG
REVISÉD: 8/25/21UC
REVISÉD: 2/4/25UC

12/15/08UC
2/12/09UC
7/1/17LG
8/25/21UC
2/4/25UC



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 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; 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: 7/1/17LG

7.103

REVISED:

2/4/25UC



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 III	38	B	7.135
ACCOUNTANT II	36	B	7.136
ACCOUNTANT I	34	B	7.137

SERIES CONCEPT

Accountants are responsible for preparing financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the standards of the Governmental Accounting Standards Board (GASB). General purpose financial statements may be audited and include balance sheets; statements of revenue, expenditures/expenses, and changes in fund equity/balances; and statements of cash flow. Financial statements are typically combined statements which present information by fund type, account group, and discretely presented component units. Fund types include general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and trust and agency funds. Accountants are also responsible for preparing various other financial reports which include reports for federal, private grant, or national repository purposes, and ad hoc reports for use by outside entities such as internal/external auditors, legislative bodies, and the public.

The Accountant series is distinguished from the Accountant Technician series in that Accountants are called upon to make decisions based upon a formal body of knowledge obtained through extensive post-secondary accounting education. Accountants must understand and regularly use Generally Accepted Accounting Principles and must have knowledge of governmental financial reporting standards. They must be able to compile and analyze information needed to develop complex and specialized financial statements normally found in year-end audit statements of financial position which are distributed to the public.

Establish and maintain accounting systems and procedures which provide necessary documentation and audit trails for fiscal transactions, classification of expenditures, current fund balances.

Prepare and analyze working trial balances, identify, and correct errors, and prepare journal entries in order to prepare reliable and accurate balance sheets and statements of revenues, expenditures/expenses, and changes in fund equity/balances.

Prepare balance sheets, income statements, and changes in fund balance statements from working trial balances to provide reliable and accurate financial information.

Use internally generated data and external source material to prepare notes to financial statements with supporting workpapers, tying in all amounts to the basic financial statements.

Establish internal accounting procedures for preparing financial statements and managing workflow to ensure compliance with governmental accounting statutes, regulations, policies, and principles.

Provide overall support to agencies and divisions regarding accounting problems and management information systems; provide advice, consultation, direction, and training to agency staff; manage agency accounting functions by developing work plans, assigning work, establishing work performance standards and evaluating work performance.

Analyze fiscal data to identify and correct errors; reconcile or supervise the reconciliation of trust accounts, general ledger accounts, bank statements, sub-ledger accounts and controller's reports.

ACCOUNTANT III
ACCOUNTANT II
ACCOUNTANT I
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38 B 7.135
36 B 7.136
34 B 7.137

SERIES CONCEPT (cont'd)

Schedule and coordinate audits with independent auditors; prepare supporting work papers and provide other assistance to auditors in periodic audits; review audit reports and write summaries of findings and recommendations; discuss audit findings with agency management and implement audit recommendations.

Determine if leases are capital or operating and prepare amortization schedules.

Review agency fixed asset listings and ensure that current year additions and disposals have been properly reported; reconcile fixed asset purchases to the accounting system and run depreciation schedules.

May provide full supervision or work direction for professional, technical, or clerical staff.

Perform related duties as assigned.

CLASS CONCEPTS

Accountant III: Under general direction, Accountant III's perform the full range of 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 Department of Transportation 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 incumbent's supervisor, or incumbent is reviewed as goals and objectives are achieved and as unusual circumstances occur. Accountant III's are expected to supervise Accountant II, Accountant I, and Accountant Technician positions and may be the supervising accountant for all accounting activities in a department or division.

Accountant II: Under direction, Accountant II's perform the full range of duties described in the series concept and normally supervise Accountant I or Accountant Technician positions. The class is distinguished from the Accountant I and III levels 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 class in the Accountant series.

Accountant I: Under general supervision, Accountant I's perform some or all of the professional level accounting duties described in the series concept. This is the entry level in the series and progression to the next higher level is not automatic.

MINIMUM QUALIFICATIONS

~~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.~~
- ~~* 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 III

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in finance, **accounting**, or closely related field [~~which included 18 credits in accounting; and accounting~~] and two years

ACCOUNTANT III	38	B	7.135
ACCOUNTANT II	36	B	7.136
ACCOUNTANT I	34	B	7.137

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MINIMUM QUALIFICATIONS (cont'd)

ACCOUNTANT III (cont'd)

EDUCATION AND EXPERIENCE: (cont'd)

of experience performing professional accounting work; **OR** Bachelor's degree in business administration and three years of experience performing professional accounting work; **OR** one year of experience as an Accountant II in Nevada State service. [~~and 18 college credits in accounting. (See 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; *and all knowledge, skills, and abilities required at the lower levels.*

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.

ACCOUNTANT II

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting and one year of experience performing professional accounting work; **OR** Bachelor's degree in business administration, finance or related field [~~which included 18 credits in accounting~~] and two years of experience performing professional accounting work; **OR** one year of experience as an Accountant I in Nevada State service. [~~and 18 college credits in accounting. (See Informational Note)~~]

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

Working knowledge of: generally accepted accounting principles (GAAP) including cost, managerial and fund accounting principles and practices; automated and manual management reporting systems to create output formats and obtain accurate and complete financial information. **Ability to:** analyze and interpret financial reports and complex technical fiscal data; develop procedures and practices to increase work effectiveness. **Skill in:** communicating orally to negotiate sensitive issues such as budgeting, contracts, and other fiscal transactions; *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 including organizing workflow, assigning and reviewing work, training, evaluating performance, and disciplinary procedures; governmental financial reporting standards; governmental accounting policies and procedures; federal regulations pertaining to grants; relevant NRS; budgeting activities including preparation, justification, maintenance, analysis, and status reporting.

ACCOUNTANT I

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting; **OR** Bachelor's degree in business administration, finance or a related field [~~which included 18 units in accounting.~~] and one year of experience preparing GAAP-based financial statements; periodic federal, State, or private grant fiscal reports and/or fiscal ad hoc reports used by internal and external entities; **OR** four years of experience in the accounting field, two years of which were at the Accountant Technician II level in Nevada State service performing the duties described above. [~~and 18 college credits in accounting. (See Informational Note)~~]

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

General knowledge of: Generally Accepted Accounting Principles including cost, managerial and fund accounting principles and practices; spreadsheet and word processing software; principles and practices of

MINIMUM QUALIFICATIONS (cont'd)

ACCOUNTANT I (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application): (cont'd)
 bookkeeping. **Ability to:** perform complex reconciliations to determine accuracy of account balances; read, understand, and interpret manuals, policies, procedures, statutes, and administrative codes and regulations; write/draft bill draft requests, contracts, policies, and procedures for complex financial processes.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
General knowledge of: Governmental Accounting Policies and Procedures; federal regulations pertaining to grants; relevant NRS; supervisory techniques including organizing workflow, assigning, and reviewing work, training, evaluating performance and disciplinary procedures. **Ability to:** develop procedures and practices to increase work effectiveness. **Skill in:** communicating orally with agency representatives to convey complex fiscal issues clearly; and communicating orally with outside auditors and others regarding agency accounts.

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>7.135</u>	<u>7.136</u>	<u>7.137</u>
ESTABLISHED:	7/1/93P 9/24/92PC	7/1/93P 9/24/92PC	7/1/93P 9/24/92PC
REVISED:		12/4/95UC	
REVISED:	6/5/98UC	6/5/98UC	6/5/98UC
REVISED:	3/29/01UC	3/29/01UC	3/29/01UC
REVISED:	7/1/17LG	7/1/17LG	7/1/17LG
REVISED:	2/4/25UC	2/4/25UC	2/4/25UC



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>
AUDIT MANAGER	38	B	7.139
AUDIT SUPERVISOR	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

SERIES CONCEPT

Auditors conduct audits on financial and/or tax accounts, records, activities, operations and/or internal controls of individuals, business organizations, state agencies or other government jurisdictions subject to State taxation or regulation to ensure compliance with State and Federal rules and regulations and legal requirements and/or proper safeguarding of agency funds.

Research the past audit history of individuals, organizations or agencies and develop and/or perform audit steps as defined in an approved audit program.

Review financial and/or tax accounts and records, examine narrative and flowchart documentation and interview personnel involved to determine compliance with a specific set of governing laws, rules, regulations, policies, procedures, agreements and contracts; investigate past activities and practices of the individual or organization by examining business records which may have to be obtained from a variety of sources.

Conduct audits in accordance with generally accepted government auditing standards, generally accepted auditing standard, and/or standards for the professional practice of internal auditing as adopted by the work unit.

Document all findings and prepare work papers and reports that summarize audit findings and recommendations regarding adequacy of controls, operational procedures and/or determination of financial adjustments/deficiencies; improve and modify controls and procedures in order to standardize systems and/or practices, to strengthen the integrity of the system and to ensure compliance with applicable regulations and policies.

Conduct entrance and exit interviews with individuals, organization representatives or agency division heads to explain the purpose and scope of the audit, to discuss findings, verify facts and answer questions regarding the audit.

Monitor the progress of implementation and the ongoing adherence to procedures and policies established as a result of audit findings.

Conduct special investigations and specific audits in areas determined to be "at risk" by the supervisor; investigate suspected instances of fraudulent activity conducted by either employees, contractors and/or vendors as necessary.

Prepare reports, conduct research, and develop case files for maintaining evidence in each case; develop final departmental administrative determinations; preserve evidence for future litigation.

May represent evidence before state governing bodies and/or provide testimony in a court of law in defense of the departmental administrative determinations.

Effect the collection of delinquent contributions including recommending possible legal action against delinquent entities; prepare and serve legal documents on tax assessments to organizations and individuals; may serve legal

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SERIES CONCEPT (cont'd)

documents to execute on judgment liens and may instruct law enforcement to seize assets.

Perform related duties as assigned.

CLASS CONCEPTS

AUDIT MANAGER: Under general direction, incumbents must have in-depth knowledge of the full range of duties described in the series concept and are responsible for the development, implementation and review of audit plans, programs, work papers, and reports; assist management in the development of rules, regulations, policies and procedures for the work unit; and may assist management in the development of the work unit's budget. Incumbents must supervise a staff consisting of one or more Audit Supervisors or have responsibility for managing an audit unit of lower level Auditor III and/or Auditor II positions. Supervision includes performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline. Work is assigned through adherence to an approved annual audit plan coordinated with agency goals and objectives and is reviewed through goal attainment and as unusual circumstances occur.

AUDIT SUPERVISOR: Under general direction, incumbents either:

- 1) Act as a Regional Audit Manager in the Employment Security Division of the Department of Employment, Training and Rehabilitation; or
- 2) Within the Department of Taxation, act as a supervisor over at least four lower level Auditors to include performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline. In addition to being knowledgeable of and able to perform the full range of duties described in the series concept, incumbents are responsible for the review of all completed audits in their unit; serve as the first level of review in resolving appealed determinations and represent cases before the hearing officer as required; determine audit inventory and select accounts to be audited; and develop and deliver public training workshops. Positions assigned to this level in the series are distinguished from the Auditor III based upon the technical complexity involved in work assignments, broader and more varied audit types, a more in-depth and specialized knowledge required to perform these duties and the number of positions supervised.

AUDITOR III: Under limited supervision, incumbents are expected to perform the full range of duties described in the series concept and either:

- 1) Supervise a staff of lower level auditors to include performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline; and conduct the most difficult audits which are sensitive or highly complex in nature as defined by each agency. Incumbents assign and review work for technical accuracy and provide guidance and assistance as needed; or
- 2) Perform internal audits the preponderance of the time as a permanent assignment. Internal auditing is defined as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations through evaluation of systems and processes. Auditing activities go beyond document review and are aimed at mitigating risks; ensuring effective and efficient operations; ensuring reliability and integrity of financial and operational information; safeguarding of assets; and compliance, by the employing agency, with laws, rules, regulations and established policies and procedures.

AUDITOR II: Under general supervision, incumbents perform the full range of duties described in the series concept and perform audits of both a routine and complex nature. Work is assigned through adherence to an approved annual audit plan coordinated with agency goals and objectives and is reviewed and evaluated for technical accuracy to existing audit standards. Incumbents assist in training less experienced or lower level auditors. This is the journey level in the series.

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CLASS CONCEPTS (cont'd)

AUDITOR I: Under general supervision, incumbents learn to perform the duties described in the series concept in a training capacity or may be permanently allocated at the sub-journey level performing the most basic auditing assignments as determined by the agency. Work is assigned through specific instructions and is reviewed for technical accuracy to existing audit standards. Incumbents assist higher level auditors in conducting audits of a routine nature. This class represents the trainee level and may provide for progression to the next level in the series upon meeting the minimum qualifications, satisfactory performance and with the approval of the appointing authority.

MINIMUM QUALIFICATIONS

SPECIAL REQUIREMENT:

- * Pursuant to NRS 284.4066, some positions in this series have been identified as affecting public safety. Persons offered employment in these positions, must submit to pre-employment screening for controlled substances.
- * A valid driver’s license or evidence of equivalent mobility is required at the time of appointment and as a condition of continuing employment.

INFORMATIONAL NOTE:

- * ~~Applicants must attach a copy of their college or university transcripts indicating successful completion of required credits in accounting and/or auditing.~~

AUDIT MANAGER

EDUCATION AND EXPERIENCE: Bachelor’s degree from an accredited college or university~~[, which included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing,]~~ and four years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or an equivalent education~~[, supplemented by 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing,]~~ and six years of professional experience as described above; **OR** one year of experience as an Audit Supervisor in Nevada State service; **OR** two years of experience as an Auditor III in Nevada State service; ~~[which includes an additional 3 college credits in intermediate accounting and/or auditing;]~~ **OR** an equivalent combination of education and experience as described above. ~~[, which must have included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing.]~~ (See Special Requirements ~~[and Informational Note]~~)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):
Detailed knowledge of: audit procedures to sufficiently review complex audits. **Working knowledge of:** supervisory techniques including selection, modification, training, work assignment and review, employee evaluation, setting work performance standards and discipline. **Ability to:** evaluate audit reports against a set of established standards to arrive at a final determination; control and direct multiple audit operations of an assigned unit; develop and implement policies, procedures, standards, rules and regulations; assess the operational impact of legislation or audit recommendations; make independent decisions regarding audit findings and corrective recommendations; provide technical advisement to management, lower level staff and the general public; develop appropriate methodologies to meet objectives; comply with professional standards of conduct. **Skill in:** written English sufficient to review, edit, and enhance formal determination letters regarding non-compliance with applicable regulations and laws; motivating others to effective action; collection and presentation of evidence in audit findings to present at hearings; delegating work to others to effectively accomplish goals and objectives within prescribed time frames; and all knowledge, skills and abilities at the lower levels.

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MINIMUM QUALIFICATIONS (cont'd)

AUDIT MANAGER (cont'd)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
Detailed knowledge of: goals and objectives of the Department and work unit.

AUDIT SUPERVISOR

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university [~~which included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing,~~] and three years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or equivalent education [~~supplemented by 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing,~~] and five years of professional experience as described above; **OR** one year of experience as an Auditor III in Nevada State; [~~service which includes an additional 3 college credits in intermediate accounting and/or auditing;~~] **OR** an equivalent combination of education and experience as described above. [~~which must have included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing.~~] (See *Special Requirements [and Informational Note]*)

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

Detailed knowledge of: Federal and State rules, regulations, guidelines and statutes governing a particular tax or program of responsibility to effectively determine organizations' compliance. **Working knowledge of:** administrative law procedures for an administrative hearing, as well as the collection and presentation of evidence at administrative hearings; audit methodology to review and approve audit reports of others. **General knowledge of:** supervisory principles and practices to include performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline. **Ability to:** evaluate complex information against a set of standards; identify professional development needs of others and coach and mentor subordinate staff; use logic to analyze or identify underlying principles, relationships, or facts associated with information to draw logical conclusions; review and/or edit documents for accuracy, completeness and compliance with established laws, regulations and policies; organize audits by type and size to maintain a high level of productivity; apply accounting principles and concepts to audit problems. **Skill in:** written English sufficient to review, edit, and enhance formal determination letters regarding non-compliance with applicable regulations and laws; motivating others to effective action; organizing the activities of others and delegating work to effectively accomplish goals and objectives; determining correct mathematical methods or formulas to solve problems; providing consultation and/or expert advice or testimony; and all knowledge, skills and abilities required at the lower levels.

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

AUDITOR III

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university [~~which included 6 college credits in beginning accounting and/or auditing and 3 college credits in intermediate accounting and/or auditing,~~] and two years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or equivalent education [~~supplemented by 6 college credits in beginning accounting and/or auditing and 3 college credits in intermediate accounting and/or auditing,~~] and four years of professional experience as described above; **OR** one year of experience as an Auditor II in Nevada State service; [~~which includes an additional 3 college credits in intermediate accounting and/or auditing;~~] **OR** an equivalent combination of education and experience as described above. [~~which included 6 college credits in beginning accounting and/or~~

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MINIMUM QUALIFICATIONS (cont'd)

AUDITOR III (cont'd)

EDUCATION AND EXPERIENCE: (cont'd)

~~auditing and 3 college credits in intermediate accounting and/or auditing.~~ (See Special Requirements [*and Informational Note*])

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

Detailed Knowledge of: generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; audit techniques and procedures to effectively conduct audits of both private and government entities; accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity. **Working knowledge of:** Federal and State rules, regulations, guidelines and statutes governing a particular tax or program of responsibility to effectively determine organizations' compliance; data processing principles and methods of auditing computerized accounting systems; laws, rules, regulations, court decisions and precedents relevant to the area of assignment. **General knowledge of:** administrative law procedures for an administrative hearing; the collection and presentation of evidence at administrative hearings; audit procedures sufficient to complete complex audits with minimal supervision. **Skill in:** organizing and presenting evidence and documentation; written English sufficient to review, edit and enhance formal determination letters regarding non-compliance with applicable regulations and laws; investigating laws, court cases, hearing officer decisions and/or other relevant research materials; and all knowledge, skills and abilities required at the lower levels.

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

AUDITOR II

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university [~~which included 6 college credits in beginning accounting and/or auditing,~~] and one year of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or equivalent education [~~supplemented by 6 college credits in beginning accounting and/or auditing~~] and three years of professional experience as described above; **OR** one year of experience as an Auditor 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 and/or auditing.~~] (See Special Requirements [*and Informational Note*])

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

Working knowledge of: generally accepted accounting principles and audit techniques and procedures; investigative procedures used to establish facts; report writing to delineate audit techniques utilized, facts discovered, and conclusions reached. **General knowledge of:** federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine an organization's compliance. **Skill in:** reading technical documents such as leases, rental agreements, purchase agreements, bids and financial statements; analyzing financial systems and making corrective recommendations; *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 Auditor III.)

AUDITOR I

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university [~~which~~

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MINIMUM QUALIFICATIONS (cont'd)

AUDITOR I (cont'd)

EDUCATION AND EXPERIENCE: (cont'd)

~~included 6 college credits in beginning accounting and/or auditing;~~ **OR** graduation from high school or equivalent education~~[-supplemented by 6 college credits in beginning accounting and/or auditing,]~~ and two years of professional or technical level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** two years 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 and/or auditing.]~~ (See *Special Requirements [and Informational Note]*)

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

General knowledge of: accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis; generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; audit techniques and procedures to effectively conduct audits of both private and government entities. **Ability to:** use word processing, database, spreadsheet and other computer software programs. **Skill in:** basic mathematical computation; written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(*These are identical to the Entry Level Knowledge, Skills and Abilities required for Auditor 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>7.139</u>	<u>7.145</u>	<u>7.148</u>	<u>7.154</u>	<u>7.161</u>
ESTABLISHED:	9/60	7/1/93P 3/9/93PC	1/1/61	1/1/62	5/18/78
REVISED:				9/1/64	
REVISED:			9/1/65		
REVISED:	4/1/66				
REVISED:			5/18/78	5/18/78	10/25/85
REVISED:				2/9/79-3	2/9/79-3
REVISED:	5/18/79-3				
REVISED:	1/24/84				
REVISED:			10/25/85	10/25/85	
REVISED:					
REVISED:			6/9/89-3	6/9/89-3	6/9/89-3
REVISED:	7/1/93P		7/1/93P	7/1/93P	7/1/93P
REVISED:	3/9/93PC		3/9/93PC	3/9/93PC	3/9/93PC
REVISED:	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC
REVISED:	04/11/14PC	04/11/14PC	04/11/14PC	04/11/14PC	04/11/14PC
REVISED:		7/1/15R			
REVISED:		11/5/15UC			
REVISED:	9/30/16PC	9/30/16PC	9/30/16PC	9/30/16PC	9/30/16PC
REVISED:					11/17/16UC

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REVISED: *2/4/25UC* *2/4/25UC* *2/4/25UC* *2/4/25UC* *2/4/25UC*



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.

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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

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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.~~

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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~~] *and* four years of [~~progressively responsible~~] financial records maintenance experience which included 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~~] *and* three years of [~~progressively responsible~~] financial records maintenance experience which included 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

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ACCOUNTANT TECHNICIAN II	32	C	7.141
ACCOUNTANT TECHNICIAN I	30	C	7.143

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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 included 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.

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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
REVISED:	2/4/25UC	2/4/25UC	2/4/25UC