

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**
Financial Reporting Accountant**MAJOR AGENCIES:**
Office of Budget & Management only**SERIES NO.:**
6621**EFFECTIVE DATE:**
03/07/2004**SERIES PURPOSE:**

The purpose of the financial reporting accountant occupation is to develop, execute & monitor GAAP (i.e., generally accepted accounting principles) reporting systems for state agencies & to assist agencies in understanding & applying the internal control review program guidelines.

At the lower levels, incumbents analyze key central accounting system reports, research pronouncements by accounting standards boards, update financial reporting policies & procedures manual & develop agency-specific GAAP reporting packages or assist higher-level accountants with review of internal accounting & administrative control programs & in training state agency personnel in fundamentals of such controls.

At the higher levels, incumbents direct & coordinate activities associated with development, preparation & execution of GAAP reporting packages of state agencies & supervise accounting personnel or oversee & direct all activities relative to development, preparation & execution of state's General Purpose Financial Statements & Comprehensive Annual Financial Report & supervise assigned staff &/or direct & coordinate activities associated with development, preparation, execution & maintenance of state's internal auditing & administrative control program.

CLASS TITLE:

Financial Reporting Accountant 1

CLASS NUMBER:

66211

EFFECTIVE DATE:

04/04/1993

CLASS CONCEPT:

The full performance level class works under general supervision & requires considerable knowledge of accounting in order to analyze key Central Accounting System (i.e., CAS) reports, prepare report reconciliations, research & coordinate test cases for software control unit, assist in preparation of state's Comprehensive Annual Financial Report & review of internal accounting & administrative control programs established by agencies.

CLASS TITLE:

Financial Reporting Accountant 2

CLASS NUMBER:

66212

EFFECTIVE DATE:

04/04/1993

CLASS CONCEPT:

The full performance level class works under general supervision & requires considerable knowledge of accounting in order to research applicable pronouncements by accounting standards boards & recommend appropriate GAAP reporting policies & procedures, collect information for GAAP position papers & reports, participate in testing of reports & review of agency responses to GAAP reporting packages & assist in review of internal accounting & administrative control programs established by agencies.

CLASS TITLE:

Financial Reporting Accountant 3

CLASS NUMBER:

66213

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The advanced level class works under general direction & requires considerable knowledge of accounting in order to participate in development of agency-specific GAAP reporting packages, assist agencies & intra-agency accountants with completion of GAAP reporting packages, participate in preparation of state's General Purpose Financial Statements & Comprehensive Annual Financial Report, research & analyze pronouncements by accounting standards boards, &/or assist state agency personnel with understanding function & application of state's internal accounting & administrative controls program.

CLASS TITLE:

Financial Reporting Accountant 4

CLASS NUMBER:

66214

EFFECTIVE DATE:

04/04/1993

CLASS CONCEPT:

The advanced level class works under general direction & requires thorough knowledge of accounting in order to develop & review GAAP reporting packages of assigned agencies, assists agencies in resolving complex data collection issues related to GAAP financial reporting & state's internal accounting & administration controls program, provide work direction & training to subordinate personnel & recommend changes in financial reporting policies & procedures & state's internal accounting & administrative controls program as necessary.

CLASS TITLE:

Financial Reporting Accountant Administrator 1

CLASS NUMBER:

66215

EFFECTIVE DATE:

04/04/1993

CLASS CONCEPT:

The expert level class works under direction & requires comprehensive knowledge of business or public administration & accounting in order to direct & coordinate all inter-agency activities associated with development, preparation & execution of GAAP reporting packages of state agencies, with development, implementation & review of statewide internal accounting & administrative review program & supervise subordinate staff, if assigned.

CLASS TITLE:

Financial Reporting Accountant Administrator 2

CLASS NUMBER:

66216

EFFECTIVE DATE:

04/04/1993

CLASS CONCEPT:

The expert level class works under direction & requires comprehensive knowledge of business or public administration & accounting in order to oversee & direct all activities relative to development, preparation & execution of state's General Purpose Financial Statements & Comprehensive Annual Financial Report & manage, coordinate & supervise all activity of & personnel engaged in GAAP & internal accounting & administrative review program operations.

CLASS TITLE: Financial Reporting Accountant 1	CLASS NUMBER: 66211	BARGAINING UNIT: EX
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EFFECTIVE DATE:

04/04/1993

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

In Office of Budget & Management only, analyzes key Central Accounting System (i.e., CAS) reports, prepares report reconciliations, researches report problems & discrepancies, makes recommendations to supervisors concerning appropriate reporting adjustments & writes documentation on report problems & their resolution.

Researches & coordinates test cases for software control unit as they relate to CAS program changes with accounting implications; recommends changes to CAS that are associated with data collection, system verification, testing & correction.

Assists in preparation of State's Comprehensive Annual Financial Report; assists higher-level accountants with review of internal accounting & administrative control programs established by agencies & in training state agency personnel in fundamentals of such controls.

Gathers data for management decision makers; assists in identifying information needs; prepares data manipulations through computer generated spreadsheets.

MAJOR WORKER CHARACTERISTICS:

Knowledge of research techniques; governmental accounting structure & process*; generally accepted accounting principles (i.e., GAAP); auditing; state budgeting processes & organization*; reporting techniques. Ability to define problems, collect data, establish facts & draw valid conclusions; use statistical analysis; perform technical writing for reports &/or documentation; test effectiveness of operating CAS procedures; interpret extensive variety of technical materials in books, journals & manuals; gather, collate & classify information about data.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of undergraduate major core program in accounting.

-Or 2 yrs. trg. or 2 yrs. exp. in accounting or auditing.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Class is exempt from collective bargaining as confidential employee.

CLASS TITLE: Financial Reporting Accountant 2	CLASS NUMBER: 66212	BARGAINING UNIT: EX
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EFFECTIVE DATE:

04/04/1993

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

In Office of Budget & Management only, researches applicable pronouncements by accounting standards boards & makes recommendations to supervisors regarding appropriate generally accepted accounting principles (i.e., GAAP) financial reporting policies & procedures, collects information for GAAP position papers & reports, updates the financial reporting policies & procedure manual, participates in testing of reports & review of agency responses to GAAP reporting packages as assigned & makes recommendations to supervisors when unique reporting problems arise which demand interpretations of GAAP standards.

Participates in preparation of State's Comprehensive Annual Financial Report; reviews specific reports & statements as assigned; assists higher-level accountants with review of internal accounting & administrative controls programs established by state agencies & in training state agency personnel in fundamentals of such controls.

Responds to management information needs as requested by administrator.

MAJOR WORKER CHARACTERISTICS:

Knowledge of research techniques; governmental accounting structure & process; generally accepted accounting principles (i.e., GAAP); auditing; state budgeting processes & organization; financial reporting techniques; public relations. Ability to use statistical analysis; define problems, collect data, establish facts & draw valid conclusions; interpret extensive variety of technical material in books, journals & manuals; communicate technical information to variety of audiences; perform technical writing; cooperate with co-workers on group projects.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of graduate core program in accounting or related area.

-Or completion of undergraduate major core program in accounting; 1 yr. work exp. as accountant or CPA.

-Or 3 yrs. trg. or 3 yrs. exp. in governmental accounting or auditing.

-Or 6 mos. exp. as Financial Reporting Accountant 1, 66211.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Class is exempt from collective bargaining as confidential employee.

CLASS TITLE: Financial Reporting Accountant 3	CLASS NUMBER: 66213	BARGAINING UNIT: EX
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EFFECTIVE DATE:

03/07/2004

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

In Office of Budget & Management only, participates in development of agency-specific GAAP reporting packages, assists state agencies & intra-agency accountants complete GAAP reporting packages, refers sensitive or unique issues to appropriate higher-level sources for resolution, reviews agency responses to GAAP reporting packages & tests information for reasonableness & makes recommendations to supervisor when unique reporting problems arise which demand interpretations of GAAP standards &/or assists agencies in understanding & applying state's internal accounting & administrative controls program guidelines & in developing meaningful recommendations for internal controls improvements & corrective action plans on a timely basis, participates in training state agency personnel on fundamentals of program & reviews & refers sensitive &/or complex (e.g., practices that could lead to potential fraud or embezzlement; inefficiency of operations; non-compliance with federal regulations that could lead to loss of federal funds) internal control findings to higher-level sources for resolution.

Participates in preparation of state's General Purpose Financial Statements & Comprehensive Annual Financial Report.

Manipulates on-line data from central accounting system for financial reporting purposes; gathers data from system for management decision makers.

Researches & analyzes applicable pronouncements by accounting standards boards & assists in determining practical application of standards to State of Ohio financial reporting environment.

Performs preliminary review of work completed by lower-level GAAP staff; attends legislative hearings &/or other meetings as required.

Assists in writing &/or development of Financial Reporting policies & procedures manual.

MAJOR WORKER CHARACTERISTICS:

Knowledge of research techniques; governmental accounting; generally accepted accounting principles (i.e., GAAP); auditing; financial reporting techniques; public relations; state budget processes & organization. Ability to define problems, collect data, establish facts, draw valid conclusions & make independent judgments; use statistical analysis; write technical materials; work independently or in groups.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of graduate core program in accounting; 1 yr. work exp. as accountant or CPA.

-Or completion of undergraduate major core program in accounting; successful passage of CPA examination or 2 yrs. work exp. in accounting or auditing.

-Or 4 yrs. trg. or 4 yrs. exp. in governmental accounting or auditing. -Or 6 mos. exp. as Financial Reporting Accountant 2, 66212.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Class is exempt from collective bargaining as confidential employee.

CLASS TITLE: Financial Reporting Accountant 4	CLASS NUMBER: 66214	BARGAINING UNIT: EX
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EFFECTIVE DATE:

04/04/1993

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

In Office of Budget & Management only, develops & reviews GAAP reporting packages of assigned agencies, assists agencies in resolving complicated data collection issues related to GAAP financial reporting & assists & directs subordinate personnel (e.g., assigns & reviews work, provides training).

Participates in preparation of State's Comprehensive Annual Financial Report; makes professional judgments concerning practical interpretations of GAAP standards in unusual &/or straightforward cases; recommends activities to administrators when cases require difficult interpretations.

Researches & analyzes applicable pronouncements of accounting standards boards; determines practical application of generally accepted accounting principles to state financial reporting environment; researches & makes recommendations to administrators regarding change with financial reporting policies & procedures; evaluates new accounting policies & procedures; coordinates evaluation of internal accounting & administrative control programs in agencies; coordinates & conducts training of state agency personnel in fundamentals of internal control in state's accounting environment.

Writes &/or edits policy & position papers & reports; writes portions of policy manual as assigned.

MAJOR WORKER CHARACTERISTICS:

Knowledge of research techniques; governmental accounting; generally accepted accounting principles (i.e., GAAP); auditing; financial reporting & testing techniques; governmental structure & processes; public relations; supervisory principles/techniques*. Ability to define problems, collect data, establish facts, draw conclusions & make independent judgments; use statistical analysis; proofread & evaluate technical materials, recognize errors & make corrections; perform technical writing; work both independently & in groups; maintain on-going contacts with agencies & governmental officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of graduate core program in accounting; successful passage of CPA examination or 2 yrs. exp. in governmental accounting or auditing.

-Or completion of undergraduate major core program in accounting; successful passage of CPA examination; 3 yrs. work exp. in governmental accounting or auditing.

-Or 5 yrs. trg. or 5 yrs. exp. in governmental accounting or auditing.

-Or 6 mos. exp. as Financial Reporting Accountant 3, 66213.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Class is exempt from collective bargaining as confidential employee.

CLASS TITLE: Financial Reporting Accountant Administrator 1	CLASS NUMBER: 66215	BARGAINING UNIT: EX
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EFFECTIVE DATE:

04/04/1993

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

In Office of Budget & Management only, directs & coordinates all inter-agency activities associated with development, preparation & execution of GAAP reporting packages for state agencies (e.g., researches & analyzes Generally Accepted Accounting Principles policies, procedures & controls; participates in on-going development & coordination of Central Accounting System in relation to GAAP reporting requirements; applies GAAP standards & develops recommendations for financial reporting policies & procedures for which no clear precedent is set; advises supervisors concerning unique circumstances requiring major changes to GAAP financial reporting policies & procedures), or plans, directs & implements statewide internal accounting & administrative controls program affecting all state agencies, prepares & oversees training for agencies in internal accounting controls procedures & reviews agencies compliance with program & in addition to either option, if assigned, supervises assigned accounting staff.

Researches & analyzes general governmental Generally Accepted Accounting Principles, policies & procedures; makes recommendations on application of such principles, policies & procedures to state financial reporting environment; identifies & communicates management information needs necessary for proposed changes within financial reporting system; communicates financial reporting requirements & concepts to agency administrators & fiscal staff.

Provides technical advice & assistance in preparation of state's general purpose financial statements, Comprehensive Annual Financial Report & various other financial reports &/or statements; assists independent auditors in collecting & identifying information required for statewide audit.

Writes policy & position papers & reports; provides technical advice to aid administrators in decision making; writes &/or assists in writing or updating financial reporting policies & manual procedures in accordance with applicable professional pronouncements.

Reviews & analyzes legislation as it related to state financial reporting requirements; represents department & offers testimony at hearings & other occasions; provides guidance & prepares & delivers presentation at meetings of directors, fiscal officers &/or other interested parties.

MAJOR WORKER CHARACTERISTICS:

Knowledge of research techniques; public relations; governmental accounting; auditing; public speaking; governmental processes & structure; financial reporting & testing techniques; supervision/management. Ability to define problems, collect data, establish facts & draw valid conclusions; edit materials combined by GAAP staff; develop complex reports & position papers; write technical reports & legislation; gather, collect & classify information; maintain on-going contact with governmental agencies & officials.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of graduate core program in business or public administration; successful passage of CPA examination; 3 yrs. exp. in governmental accounting or auditing.

-Or completion of undergraduate major core program in accounting; successful passage of CPA examination; 4 yrs. exp. in governmental accounting or auditing that included 1 yr. in supervisory capacity.

-Or 6 yrs. trg. or 6 yrs. exp. in governmental accounting or auditing that included 1 yr. in supervisory capacity.

-Or 6 mos. exp. as Financial Reporting Accounting 4, 66214.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.

CLASS TITLE: Financial Reporting Accountant Administrator 2	CLASS NUMBER: 66216	BARGAINING UNIT: EX
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EFFECTIVE DATE:

04/04/1993

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

In Office of Budget & Management only, oversees & directs all activities associated with development, preparation & execution of State's General Purpose Financial Statements & Comprehensive Annual Financial Report (e.g., evaluates adherence of CAS applications to state & federal regulations; evaluates administrative policy on ongoing basis; directs & participates in development & revision of CAS reporting procedures as changes occur in GAAP; coordinates activities with entities outside state accounting system for consolidation of financial statements into state's more comprehensive financial report; informs deputy director or director when changes in GAAP reporting necessitate changes to Ohio Revised Code) & manages, coordinates & supervises all activity of & personnel engaged in GAAP & internal accounting & administrative review operations.

Directs preparation of & approves annual financial statements for state of Ohio.

Researches information & maintains updated & current position with accounting pronouncements & standards; advises deputy director &/or director concerning any change in accounting pronouncements; responds to discussion memorandums & exposure drafts of GAAP standards; recommends changes in procedures when appropriate &/or necessary.

Performs public relation duties for accounting legislation & effects upon state agencies); explains financial reporting policies, procedures & changes to agency representatives; public officials & general public; offers testimony at hearings & attends meetings.

MAJOR WORKER CHARACTERISTICS:

Knowledge of research techniques; public relations; governmental accounting; auditing; public speaking; governmental processes & structure; financial reporting & testing techniques; supervision/management. Ability to define problems, collect data, establish facts & draw valid conclusions; edit materials compiled by GAAP staff; develop complex reports & position papers; write technical reports & legislation; gather, collect & classify information; handle sensitive inquiries from & contacts with officials & general public.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of graduate core program in business or public administration; successful passage of CPA examination; 4 yrs. exp. in governmental accounting or auditing that included 2 yrs. in supervisory capacity.

-Or completion of undergraduate major core program in accounting; successful passage of CPA examination; 5 yrs. exp. in governmental accounting or auditing that included 2 yrs. exp. in supervisory capacity.

-Or 6 mos. exp. as Financial Reporting Accountant Administrator 1, 66215.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.