

**STATE OF OHIO (DAS)**CLASSIFICATION  
SPECIFICATION**CLASSIFICATION SERIES:**

Financial Reporting Accountant

**SERIES NO.:**

6621

**MAJOR AGENCIES:**

Office of Budget &amp; Management only

**EFFECTIVE DATE:**

04/03/2016

**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.

At the lower levels, incumbents analyze key Ohio Administrative Knowledge System (OAKS) reports, research pronouncements by accounting standards boards, update financial reporting policies & procedures manual & develop agency-specific GAAP reporting.

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.

**JOB TITLE**

Financial Reporting Accountant 1

**JOB CODE**

66211

**PAY GRADE**

10

**EFFECTIVE**

04/03/2016

**CLASS CONCEPT:**

The full performance level class works under general supervision & requires considerable knowledge of accounting in order to analyze key OAKS reports, prepare report reconciliations, research & coordinate test cases for software control unit, assist in preparation of state's Comprehensive Annual Financial Report.

**JOB TITLE**

Financial Reporting Accountant 2

**JOB CODE**

66212

**PAY GRADE**

12

**EFFECTIVE**

04/03/2016

**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.

**JOB TITLE**

Financial Reporting Accountant 3

**JOB CODE**

66213

**PAY GRADE**

13

**EFFECTIVE**

04/03/2016

**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,

**JOB TITLE**

Financial Reporting Accountant 4

**JOB CODE**

66214

**PAY GRADE**

14

**EFFECTIVE**

04/03/2016

**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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Financial Reporting Accountant Administrator 1	66215	15	04/03/2016

**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, & supervise subordinate staff, if assigned.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Financial Reporting Accountant Administrator 2	66216	16	04/03/2016

**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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Financial Reporting Accountant 1	66211	EX	04/03/2016	10

**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 Ohio Administrative Knowledge System (OAKS) 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 OAKS program changes with accounting implications; recommends changes to OAKS that are associated with data collection, system verification, testing & correction.

Assists in preparation of State's Comprehensive Annual Financial Report.

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 OAKS 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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Financial Reporting Accountant 2	66212	EX	04/03/2016	12

**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.

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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Financial Reporting Accountant 3	66213	EX	04/03/2016	13

**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.

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

Manipulates on-line data from OAKS 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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Financial Reporting Accountant 4	66214	EX	04/03/2016	14

**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.

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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Financial Reporting Accountant Administrator 1	66215	EX	04/03/2016	15

**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 OAKS 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).

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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Financial Reporting Accountant Administrator 2	66216	EX	04/03/2016	16

**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 OAKS applications to state & federal regulations; evaluates administrative policy on ongoing basis; directs & participates in development & revision of OAKS 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.

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 7 yrs. trg. or 7 yrs. exp. in governmental accounting or auditing that included 2 yr. 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.