

UNIFIED JUDICIAL SYSTEM POSITION DESCRIPTION

SENIOR ACCOUNTANT

CLASS CODE: 99-40-07

POSITION PURPOSE

Monitors and oversees the budgetary accounting system of the Unified Judicial System (UJS) by directing and monitoring accounting functions, implementing new procedures, training personnel, and providing financial information to meet the needs of the UJS.

DISTINGUISHING FEATURE

This position is distinguished by effective operation of the accounting system as a whole, minimal errors in recorded financial transactions, meeting of predetermined deadlines, and successful and cooperative relationships between the incumbent and other agencies.

MAJOR RESPONSIBILITIES

Note: The duties listed are typical examples of work performed by positions in this job classification. Not all duties are included, nor is the list exclusive.

1. Serves as lead worker for accounting functions.
2. Develops accounting procedures and maintains them by reviewing and recommending revisions as necessary.
 - a. Establishes accounting controls for internal procedures such as daily logging of expenditures, receipts, requisitions, journal vouchers, and carryovers.
 - b. Acts as liaison between UJS and Bureau of Finance and Management (BFM) regarding establishment of internal control standards and documents.
 - c. Provides information and training to circuit offices regarding accounting procedures.
3. Manages accounting activities to maintain financial records and ensures compliance with UJS, state, and federal guidelines.
 - a. Monitors, reviews, and reconciles all monthly expenditures of appropriated funds.
 - b. Prepares all additions, deletions, or changes of funds as related to the budgetary accounting system.
 - c. Monitors and adjusts personal services portion of the operating budget.
 - d. Monitors all continuous and noncontinuous advance travel money.
 - e. Prepares journal vouchers for expenditure corrections, revenue corrections, and budget transfers.
 - f. Performs financial functions for federal grants, including monitoring expenses and grant balances, performing revenue draws, and preparing financial reports.
 - g. Reviews all transactions to be reported as taxable income on W-2 or 1099 statements to ensure proper reporting.
 - h. Performs capital asset verifications, reconciliation, and tracking of assets according to appropriate accounting standards.

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4. Assists Director of Budget and Finance with preparation of the annual budget to ensure budget meets needs of the UJS.
 - a. Provides technical expertise to the director and circuit administrative staff in developing budget requests.
 - b. Analyzes budget requests, requests justifications, and provides recommendations.
 - c. Prepares budget information and projections.
 - d. Provides budget status information and solves budget problems.
 - e. Participates in internal budget hearings.
5. Prepares annual financial statement for the UJS and accrual documents for the preparation of the Annual Comprehensive Financial Reports (ACFR) for the state.
6. Provides backup assistance to the Accounting Analyst in regards to clerks of court offices.
7. Performs other work as assigned.

SUPERVISORY FUNCTIONS

This position does not have supervisory authority but may serve as a lead worker by providing training and assistance in accounting procedures and processes.

ESSENTIAL FUNCTIONS REQUIRE

Physical requirements of a normal working day including sitting, standing, lifting, and driving; attendance in accordance with rules and policies; occasional in-state and out-of-state travel for meetings and trainings; and proficiency in the use of office equipment such as computers, telephones, copiers, etc. As the lead worker over accounting systems and operations, the incumbent must know and apply professional accounting principles and accounting practices, establish standards of operation within those guidelines, and ensure others know and are following guidelines applicable to their positions.

PROBLEMS AND CHALLENGES

Challenges include developing uniform procedural guidelines and ensuring they meet the needs of the court system while following generally accepted accounting principles and accounting practices and state and federal accounting requirements. This is difficult because while developing new accounting and information systems and processes, the incumbent must make sure they are functional and provide correct and relevant data as well as following the required guidelines. Further challenged to maintain the consistency and uniformity of procedures and compliance with all guidelines throughout the statewide court system. Continuing to stay knowledgeable of the ever-changing accounting standards of the Government Accounting Standards Board and requirements of the Bureau of Finance and Management when preparing the ACFR.

Problems encountered include working with circuit offices that are having financial issues; finding the cause of accounting problems; revising financial transactions that do not follow generally accepted accounting principles; and dealing with vendors.

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DECISION-MAKING AUTHORITY

Decisions include recommendations and preparation of budgetary accounting changes as they arise or are needed; recommendations for accounting procedures and practices; and recommended resolutions to financial and accounting issues in field offices.

Decisions referred include changing appropriation levels; transferring appropriations not related to corrections or normal maintenance; determining the impact of statewide statute changes and revisions affecting the accounting or financial reporting requirements; and performing document transfers that affect program level appropriations.

CONTACT WITH OTHERS AND PURPOSE

Daily contact with supervisor and coworkers to conduct the business of the division; and with BFM to exchange information concerning accounting and financial matters; weekly contact with circuit court administrators to discuss and/or assist with accounting and budgeting issues; periodic contact with Legislative Audit to provide information regarding the annual audit of the UJS; and occasional contact with state agencies for information exchange and to provide advice on financial or accounting problems.

WORKING CONDITIONS

The incumbent works in a typical office environment.

COMPETENCIES/QUALIFICATIONS FOR APPOINTMENT

Knowledge, Skills and Abilities:

Knowledge of:

- generally accepted accounting principles and accounting practices;
- governmental accounting principles and practices;
- government accounting;
- the mechanics of an accounting system;
- the state's on-line accounting system and accounting policies and procedures;
- state budget procedures.

Skill in:

- leadership;
- organization;
- time management.

Ability to:

- communicate effectively both orally and in writing;
- establish working relationships with a variety of people;
- recognize when system changes are necessary;
- use computer systems and hardware at a professional level;
- analyze and solve problems as they arise;
- perform multiple tasks;

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- meet deadlines.

Education:

Graduation from a college or university with a bachelor's degree in business administration, accounting, or a related field.

Experience:

Three (3) years of accounting experience; or an equivalent combination of related education and experience.