

STATE OF MONTANA

JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Accountant Position Number: 21063

Location: Helena Department: Transportation

Division and Bureau: Administration/Accounting Controls Section and Unit: n/a

Job Overview:

This position establishes and maintains internal controls; sets accounting policy and structure; and conducts financial monitoring to ensure cost efficiency and compliance across the Administration Division sections and throughout the Department's multiple divisions. Ensures compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. Reports to the Accounting Services Bureau Chief and does not supervise others.

Essential Functions (Major Duties or Responsibilities):

Accounting Controls and Financial Analysis 70%

- Establish policies for consistent internal accounting treatment of financial transactions and to ensure departmental compliance with state policies and laws. Analyzes and provides input on proposed changes and development of accounting policies by the Department of Administration (DofA). Reviews pronouncements issued by the Governmental Accounting Standards Board (GASB) to determine applicability to the department's financial accounting and determine necessary changes to report formats and accounting practices.
- Maintains control of the financial information input into the State Accounting System, and MDT's internal Accounting System through the review and approval process. Serves as the department's contact for questions and issues related to the department's financial information.
- Evaluates and analyzes the department divisions, districts and area offices internal control structures over the financial systems/processes, including identifying compensating controls to limit control deficiencies.
- Assists in the development, implementation and monitoring of the internal control structures over the financial systems/processes for department divisions, districts, and area offices. Ensures internal control structures are designed to provide reasonable assurance

regarding the reliability of financial information and reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

- Ensure the design and components of the internal control structure are documented. Identify the key controls for major business processes.
- Review and evaluate system security to maintain system control structure.
- Monitor and test key controls used to assess the design and effectiveness of the department's divisions, districts and area offices internal controls over time.
- Develops and implements procedures for monthly and annual reconciliation of department financial information between the State Accounting System and MDT's internal financial systems.
- Annually establishes methodology, calculation, and implementation of the Indirect Cost Allocation Plan (ICAP) and rate. Ensures rates are established in accordance with federal regulations and state policies and laws. The components and calculation of the rate must comply with 2 CFR 200.
- Annually establishes methodology, calculation, and implementation of additional cost allocation rates, to include but not limited to Payroll Additive and Materials test Ensures rates are established in accordance with federal regulations and state policies and laws.
- Annually test all rates in MDT's financial systems to ensure application is accurately be recorded. Responsible for ensuring financial reporting complies with federal regulations and state laws and policies. Research and resolve unusual reporting issues. Provides other sections in the Administration Division with financial information and technical accounting support for preparation of the Financial Status Report.
- Position assists with responses to audit recommendations, develops and monitors the department's Corrective Action Plan. Provides quarterly updates on implementation status to the Director and Deputy Director. Includes LAD Financial-Compliance audits, state Single Audit, Internal Audit Unit and Federal Audits.

Grant Management 20%

- Prepares and reviews the required financial and statistical reports for federal funds received from FHWA. The 12 financial and statistical reports are used by FHWA to develop highway legislation and to meet FHWA responsibilities to provide accurate and timely information to Congress and the public. The financial information contained in these reports determines the amount of federal funding the state of Montana will receive in future years. The position analyzes, researches and determines the most appropriate source for information in order to complete these reports.
- Prepares the annual Schedule of Expenditures of Federal Awards (SEFA) that is included in the state of Montana's Single Audit Report. Requires working with MDT's financial contacts to ensure all grant information and expenditures are included on the SEFA and the financial information agrees to MDT's internal financial systems and the State Accounting System. Answers questions from OBPP and LAD and resolves issues related to the SEFA.
- Identifies programs where federal funds are subgranted to other entities. Develops and performs reviews of procedures established by programs to ensure funds subgranted are used in accordance with federal grant regulations by the subrecipients. Develops the subrecipient monitoring process in conjunction with Internal Audit and provides training to MDT staff. Reviews and approves cost allocation plans submitted to MDT by subrecipients before subrecipients are allowed to claim reimbursement of indirect costs on subawards.

- Responsible for ensuring all federal grant agreements include request for indirect cost recoveries. If the federal granting agency disallows indirect costs for the grant, this position coordinates with the State Appropriations Management section for approval from the Office of Budget and Program Planning for MDT to accept the federal grant funds.
- Reviews federal grant agreements to determine if accounting treatment changes or financial system updates are required to meet grant requirements. Implements necessary procedures.
- Responsible for analyzing cost sharing agreements to ensure applicability and inclusion of indirect cost recovery language.

Other Duties 10%

Performs a variety of other duties as assigned by the Accounting Services Bureau Chief and Administrator in support of the Department mission and objectives.

Supervision

If this incumbent supervises others, please list each employee supervised and the position number:

The number of employees supervised is: 0

The position number for each supervised employee is: n/a

Physical and Environmental Demands:

This position functions in a typical office environment.

Knowledge, Skills and Abilities (Behaviors):

Knowledge:

Requires an advanced knowledge of the principles and practices of governmental accounting and budgeting; research and analysis practices; business administration; Generally Accepted Accounting Principles; Governmental Accounting, Auditing, and Financial Reporting requirements; and must become familiar with state and federal rules and regulations related to department accounting activity.

Requires knowledge of automated accounting software, management and financial systems and other systems. Knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. Will become familiar with Montana statutes, MDT rules, regulations, policies, and procedures; state and federal budget and financial reporting requirements; and adult education and training methods.

Skills:

Requires skills in evaluating, analyzing, and document internal control structures. Financial data is in an electronic format, and the preparer must have advanced knowledge of the procedures with electronic spreadsheets and other data processing applications in order to extract and perform the necessary analyses and operations. Ability to effectively communicate with a variety of people, internal and external, to the Department.

Abilities:

Ability to mediate conflicts, multi-task, accuracy in work, meet inflexible deadlines, compute arithmetic operations, comparing data, and compiling information. Provided broad direction from management and is expected to work independently and resolve unusual situations with little or no supervision.

Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to Bachelor’s Degree in Accounting or a related field.

This position requires a minimum of 3 years of experience in accounting, internal controls, governmental accounting / federal funding, or other related experience.

Special Requirements:

List any other special required information for this position

- Fingerprint check
- Background check
- none Union Code
- Valid driver’s license
- Other; Describe
- Safety Responsibilities

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

Immediate Supervisor	Title	Date
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Administrative Review	Title	Date
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My signature below indicates that I have read this job description.

Employee	Title	Date
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Human Resources Review

Job Code Title: Accountant 3

Job Code Number: B21013

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

FLSA Exempt

FLSA Non-Exempt

Telework Available

Telework Not Available

Classification Complete

Organizational Chart attached

Human Resources:

Signature

Title

Date