

**Oregon State Legislature  
Accountant  
Job Description**

<b>Classification Title</b>	Senior Accountant		
<b>Job Code:</b>		<b>Job Family:</b>	Legislative
<b>Pay Grade</b>	13	<b>Date Reviewed:</b>	
<b>FLSA Status</b>	Exempt	<b>Date Revised:</b>	01/2024

**GENERAL SUMMARY**

Responsible for overseeing the accounting functions of six agencies of the Oregon Legislative Branch of government. This includes financial analysis, interpretation, reconciliation and reporting of accounting records. Analyzes regulatory impact on accounting practices and ensures compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), and Oregon Revised Statutes.

**REPORTING RELATIONSHIP**

Reports to the Financial Services Manager.

**ESSENTIAL DUTIES & RESPONSIBILITIES**

*The intent of this job description is to provide a representative summary of the major duties and responsibilities performed by incumbents of this job. Incumbents may be requested to perform job-related tasks other than those specifically presented in this description.*

- 1. Oversees** the accounting functions for six agencies. **This includes maintenance of accounting controls and preparing prescribed reports. Resolves difficult and unusual accounting problems and makes system adjustments or corrections. Maintains accounting structure profiles, program cost accounts, and object codes, which includes additions, deletions, and enhancements.**
2. Trains and assigns work for accounting staff.
- 3. Conducts periodic internal audits of records and practices. Identifies and reports risk to state agency assets. Makes recommendations for process improvements and initiates and implements changes to practices and procedures.**
4. Performs accounts receivable duties, such as entering deposit transactions and invoices into the State Financial Management System (SFMS), verifying source documents, reconciling general ledger accounts and resolving discrepancies. Serves as Security Officer for access and security of the SFMS.
5. Creates agency procedures for collecting past due accounts. Serves as the collection agent for legislative agencies, collecting past due accounts and setting up payment plans.

6. Serves as Security Officer for access and security to SFMS.
7. **Reviews** accounts payable transactions and payment documents prepared by lower level accounting staff.
8. Records bond proceeds, interest, and debt service. Reconciles monthly statements for all bond accounts. Tracks and analyzes projects, utilizing bond funds to ensure expenditures adhere to applicable laws and procedures.
9. Designs and modifies the Legislature's Member Accounting System. Reviews expenditures for compliance with Senate and House rules. Reviews and audits reporting on account status to members, leadership, and caucus offices. Monitors projected account balances. Advises members of projected deficits and recommends corrective action.
10. Prepares Consolidated Annual Financial Reports (CAFR), disclosures, notes, and supporting schedules. Makes year-end entries on general ledger accounts to meet statewide reporting requirements. This includes reporting depreciation, amortization, and assets.
11. Prepares and analyzes monthly financial reports for agency heads, department managers, and legislative leadership.
12. Advises management of GAAP and GASB accounting practices, procedures, rules and state laws.
13. Prepares cash position reports and monitors activity for each fund type for legislative agencies.
14. Serves as the approving officer for the State Purchasing Credit Card Program (SPOTS). Maintains authorized cardholder information and analyzes monthly charges.
15. Analyzes proposed legislation for fiscal impact by calculating the effects on expenditures, revenues, and positions.

## **KNOWLEDGE, SKILLS & ABILITIES**

- **Knowledge of:**
  - Computerized accounting systems
  - Governmental accounting, including source of funds, budgetary accounting, and segregation of expenditures and revenues
  - Internal fiscal control requirements
- **Skill in:**
  - Math and accounting
  - Reconciling accounts, initiating corrections, and adjusting entries
  - Analyzing accounting information to prevent, detect, and correct errors
  - Applying governmental accounting policies and procedures

- Analyzing nonstandard accounting transactions to decide and initiate appropriate entries
  - Interpreting and applying laws, rules, regulations, policies, and procedures as they relate to financial operations
- **Ability to:**
    - Aggregate accounting information into meaningful reports and convey accounting information and processes to non-accounting staff
    - Maintain organization of multiple agencies with complex funding structures
    - Formulate recommendations regarding changes to policies or standards
    - Maintain an impartial, non-partisan perspective in a political environment

## **MINIMUM JOB REQUIREMENTS**

**Bachelor's degree with a minimum of 32 quarter credit hours in accounting or related field and five (5) years of related experience.**

An equivalent combination of education and experience sufficient to demonstrate ability to perform the duties of the position may be considered.

## **OTHER REQUIREMENTS**

None.

## **WORKING CONDITIONS**

*The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Positions in this class have good working conditions relatively free from unpleasant environmental conditions or hazards. Office environment.

## **PHYSICAL DEMANDS**

*The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Sedentary Work – Depending on assignment, positions in this class typically exert up to 10 pounds of force occasionally, a negligible amount of force frequently, and/or or constantly having to lift, carry, push, pull or otherwise move objects. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.