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STATE OF WISCONSIN
CLASSIFICATION SPECIFICATION

ACCOUNTANT
ACCOUNTANT - CONFIDENTIAL
ACCOUNTANT - MANAGEMENT

I. INTRODUCTION

A. Purpose of This Classification Specification

This classification specification is the basic authority under Wis. Admin. Code ER 2.04 for making classification decisions relative to present and future positions performing professional accounting duties requiring the knowledge and application of accounting theories and principles. Positions allocated to this series interpret and analyze financial data; design, test, implement and maintain automated and/or manual financial systems; develop, enhance and modify automated and/or manual financial systems; develop, install and maintain policies and procedures to document financial system operations; establish and maintain financial accounts, journals, ledgers and other records within an automated and/or manual financial system and produce various and specialized accounting reports; allocate revenues and expenses among appropriations and/or funds; analyze financial systems and establish internal control mechanisms; reconcile agency financial accounts and reports to the Wisconsin Department of Administration accounting system, or equivalent accounting system, on a periodic basis; perform agency internal and external reconciliations; maintain and reconcile fixed assets or inventory records; establish and maintain records and reports according to Generally Accepted Accounting Principles (GAAP); develop and apply cost allocation methodologies; project financial revenue and cash balances; perform various other specialized accounting management functions, such as developing and maintaining banking relationships, grantor agency relationships, and risk management and bond issuance activities; and/or may lead the work of Accountants and other financial staff. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This series encompasses positions performing professional accounting duties requiring the knowledge and application of accounting theories and principles. Positions allocated to this series interpret and analyze financial data; design, test, implement and maintain automated and/or manual financial systems; develop, enhance and modify automated and/or manual financial systems; develop, install and maintain policies and procedures to document financial system operations; establish and maintain financial accounts, journals, ledgers and other records within an automated and/or manual financial system and produce various and specialized accounting reports; allocate revenues and expenses among appropriations and/or funds; analyze financial systems and establish internal control mechanisms; reconcile agency financial accounts and reports to the Wisconsin Department of Administration accounting system, or equivalent accounting system, on a periodic basis; perform agency internal and external reconciliations; maintain and reconcile fixed assets or inventory records; establish and maintain records and reports according to Generally Accepted Accounting Principles (GAAP); develop and apply cost allocation methodologies; project final revenues and cash balances; perform various other specialized accounting management functions such as developing and maintaining banking relationships, grantor agency relationships, and risk management and bond issuance activities; may develop, implement, and reconcile budgets; and/or may lead the work of other financial staff.

When differentiating between professional Accountant positions and Financial Specialist positions, the following guidelines shall be applied: Accountants determine when, how, and where special entries should be made; direct final reconciliations; write specifications for new or special reports; prepare manual materials and documentation; conduct training; design interfaces with other automated systems; design, test, implement, modify and maintain automated and/or manual financial systems; write specifications for automated financial system modifications; verify automated financial system integrity; design automated financial subsystems that input into the mainframe financial system; determine when special cost centers are necessary; project financial revenues; prepare financial reports and statements; and write cost allocation methodologies.

Accountants write instructions for others; deal with an overall system or program; and decide which of a number of policies, regulations, or procedures apply to a particular situation. Refer to the Financial Specialist classification specification for examples of paraprofessional duties performed by Financial Specialists.

C. Exclusions

Excluded from this series are the following types of positions:

1. Positions which spend the majority of time performing paraprofessional bookkeeping, accounting or auditing duties and are more appropriately classified as Financial Specialist.
2. Supervisory positions which function as Financial Specialist Supervisors or Financial Supervisors.
3. Positions which spend the majority of time performing duties which are more appropriately classified as Financial Clerk..
4. Positions which spend the majority of time performing management duties, as defined in s. 111.81, Wis. Stats.
5. All other positions which are more appropriately identified by other classification specifications.

D. Entrance Into and Progression Through This Series

Employees typically enter allocation patterns within this classification series by competitive examination for Accountant positions. This is a multiple objective-level classification series, with some positions having an objective level at the Accountant class level, some at the Journey, some at the Senior, and some at the Advanced level. The objective level for the position depends on the complexity of the position's duties. Progression to the objective level for each position type or allocation pattern will typically occur through reclassification. Progression to the advanced levels may occur through reclassification or competition. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

E. Classification Complexity Factors

The following position characteristics are considered indicators of increased complexity within the Accountant classification series. The degree to which these characteristics are present is an indication of a position's greater complexity.

- Number of funding sources: General Purpose Revenue (GPR), Program Revenue (PRO - program revenue generated from the sale of services or goods), Segregated (SEG - generated from fees for services) or Federal (FED) funding sources the position is involved with; complexity of regulations governing the programs; and the number of programs.
- Number of organizational units, and/or cost centers the position is involved with and the degree of DOA delegation, independent reporting needs separate from DOA, and decentralization of operations (independence of agency systems from DOA, special requirements and reporting situations that are mandated by internal and external influences not specific to DOA).
- Number and complexity of cost allocation methodologies, funding source restrictions, and distribution patterns the position is involved with.
- Number of GAAP funds, enterprise (businesslike) funds, and appropriations position is involved with.
- Degree of involvement in financial system analysis, design, development and implementation and the complexity of the automated financial system (range of technology from mainframe to personal computer applications).
- Level and type of Federal programs accounted for.
- Independent auditing, accounting and reporting of statutory requirements.
- Degree of involvement in the analysis of state and federal regulations and development of related financial policies and procedures.
- Management of auxiliary funds within a college or school on a UW Campus.

F. Definition of Terms Used in This Classification Specification

ACCOUNTING SCHEDULE - Financial presentations used to demonstrate compliance or to aggregate and present in greater detail information spread throughout the financial statements. These would include but not be limited to accounting worksheets and schedules that support financial statements.

ACCOUNTING SYSTEM - Manual or automated system used by an organization to record and report financial transactions and analyze transactions' effects and classify them for control purposes. Accounting systems include three principal components: (1) the account structure which contains the double-entry accounts to be used to portray the transactions that take place in the organization; (2) the reporting structure which is the body of reports needed for management purposes which are prepared to summarize the accumulated accounting data (reporting formats generally reflect major organizational units and projects); and (3) the procedural instructions and documentation which is

the body of manuals, methods, and directives which provide detailed steps to be taken in operating the system, acquiring the basic information about the transactions, processing the documents, etc.

ACCOUNTS PAYABLE - A short-term liability account reflecting amounts owed to private or public persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE - An asset account reflecting amounts due from private or public persons or organizations for goods and services furnished by a government. Accounts receivable may be short- or long-term.

ALLOTMENT - A part of an appropriation that may be encumbered or expended during a given period.

ALLOTMENT PERIOD - A period of time during which an allotment is effective. Monthly and quarterly allotments are most common.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time in which it may be expended. The State of Wisconsin has annual, biennial, continuing and sum sufficient appropriations. Appropriations are also categorized by type: General Purpose Revenue (GPR); Program Revenue - Operations (PR-O), - Service (PR-S) and -Federal (PR-F); and Segregated (SEG).

BASIC FINANCIAL STATEMENTS - Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-inclusive" operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), a statement of cash flows (for proprietary funds, and nonexpendable trust funds), and a statement of changes in financial position. Professional Accountants prepare these statements as correct presentation of the information requires thorough knowledge of GAAP.

DRAWDOWN - The act of asking for and receiving payment of grant funds under a letter of credit. This reduces the available balance on the letter of credit, thus the expression "drawdown."

ENCUMBRANCES - Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed. Encumbrances are used in governmental accounting to reflect commitments against appropriations and to ensure that an organization does not overspend.

ENTERPRISE FUND - (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that period determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND TYPE - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB). Professional accounting theory and/or practice, when referenced in the specifications, means GAAP.

JOURNAL - A book of original entry in which transactions are first recorded and from which transaction amounts are posted to the ledger accounts. A general journal is a journal in which are recorded all entries not recorded in special journals. "Book," as used in this definition, may be either traditional paper and ink pages or comparable electronic pages in an automated system.

LEDGER - A group of accounts used by an organization in recording its financial transactions. A general ledger is a record containing the accounts needed to reflect the financial position and the results of the operations of a government, including the assets, liabilities, surplus, revenues and expenditures by all funds and sub-controls of the general fund. The general ledger contains the key accounts which summarize data in subsidiary ledgers and records and is the direct basis for the preparation of financial statements and reports, such as reports assuring compliance with laws and regulations affecting the expenditure of funds, reports for controlling the budget, and reports on the status of obligations and revenues.

LETTER OF CREDIT - A notification sent by any Federal Agency to a U.S. Treasury Regional Disbursing Office indicating a given amount of money that is available to a state agency and against which a state agency may draw down cash for deposit to its own account in a commercial bank or state treasury.

RECONCILIATION - Determination of the items necessary to bring the balances of two or more related accounts or statements into agreement.

II. DEFINITIONS

ACCOUNTANT

ACCOUNTANT – CONFIDENTIAL

This classification is used as an entry progressing to a developmental level for professional positions performing accounting duties which require the knowledge and application of professional accounting theories and principles. Work is performed under close progressing to limited supervision.

Positions at this level assist higher level Accountants in the maintenance or analysis of financial records; interpret and analyze financial data; establish and maintain financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses between appropriations and/or funds; reconcile accounts on a periodic basis to the DOA or other accounting systems; prepare financial statements, grant reports or other financial documents; maintain and reconcile fixed assets or inventory records; and/or may lead the work of Financial Specialists.

This classification is also used as an entry progressing to an objective level for professional positions performing accounting duties of limited complexity. Work is performed under close progressing to general supervision.

Objective level Accountants perform accounting duties for a specific program or accounting function where the program(s) has only a limited number of funding sources (GPR, PR, FED, SEG); limited complexity of regulations governing the programs; a limited number of programs, organizational units, and cost centers; limited decentralization of operations within the agency; a limited complexity and number of cost allocation methodologies, funding source restrictions, and distribution patterns; a lesser number of GAAP funds, or enterprise (business-like) funds; only limited or no independent reporting needs from DOA; limited involvement in systems analysis and design; limited involvement in the analysis of regulations and development of accounting policy; and account for limited levels and types of Federal programs.

Objective level Accountants are responsible for programs of limited complexity. This is evidenced by stable programs, by applying applicable rules and regulations or by having only a few applicable rules and regulations to apply. Objective level Accountants will be responsible for a small number of appropriations, as defined by Chapter 20, Wisconsin Statutes (e.g., GPR, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a small number of funding sources. Objective level Accountants do not establish accounting policies and procedures or develop charts of accounts, but are responsible for working within existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for a centralized organization or a few cost centers. Such positions have no responsibility for establishing cost allocation methodology, but may be responsible for distributing billings. Such Accountants involved in preparing GAAP based financial statements only provide information for the General Fund statements (per DOA instructions) or are responsible for gathering information for the preparation of other funds' statements at the direction of a more senior Accountant. Accountants at this level do not prepare financial statements or reports independent from DOA or work with independent automated financial systems.

Objective level Accountants are expected to have an understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and have some demonstrated ability to apply GAAP or GAAS. Such Accountants are expected to have some knowledge of the state accounting system or the agency's programs. Objective level Accountants' errors are incorrect interpretations and/or calculations. The impact of the errors is limited to the accountant's own work or within the work unit.

ACCOUNTANT – JOURNEY

ACCOUNTANT – JOURNEY - CONFIDENTIAL

This is the journey level for professional positions performing accounting duties which require the knowledge and application of professional accounting theories and principles. Positions at this level assist higher level Accountants in the maintenance or analysis of financial records; interpret and analyze financial data; develop and maintain automated financial systems; establish and maintain financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses among funds and/or appropriations; reconcile agency accounts on a periodic basis to the DOA or other accounting systems; maintain and reconcile fixed assets or inventory records; and/or may lead the work of Financial Specialists or lower level Accountants.

Positions at this level differ from those at the lower Accountant levels in that these positions perform professional accounting duties for programs which have a broader number of funding sources (GPR, PR, FED, SEG); broader complexity of regulations governing the programs; a greater number of programs, organizational units, and cost centers; greater decentralization of operations within the agency; greater complexity and number of cost allocation methodologies, funding source restrictions, and distribution patterns; a greater number of GAAP funds, or enterprise (businesslike) funds; greater independent reporting needs from DOA; limited involvement in system analysis and design or involvement is limited to stand-alone systems or making recommendations regarding minor maintenance projects on larger systems; limited

involvement in the analysis of regulations and development of accounting policy; and account for a broader number of levels and types of Federal programs. Positions at this level may function as the primary Accountant for an agency, division, or program where the previously identified indicators of complexity are present to a lesser degree than for those positions identified at the Accountant-Senior level. Work is performed under general supervision.

Journey level Accountants are responsible for programs with an increased level of complexity. This is evidenced by new or volatile programs, by interpreting applicable rules and regulations or by having a number of applicable rules and regulations to apply. A Journey level Accountant will be responsible for a medium number of appropriations, as defined by Chapter 20, Wisconsin Statutes (i.e., GRP, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a medium number of funding sources. Accountants at this level establish accounting policies and procedures or develop charts of accounts and are responsible for working within existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for a centralized organization, some cost centers or a small decentralized agency. Journey level Accountants have responsibility for establishing cost allocation methodology using simple cost pools and bases. Accountants at this level involved in preparing GAAP based financial statements provide information for the General Fund statements (per DOA instructions) or are responsible for preparing information for other funds' statements. Accountants at this level do not prepare financial statements or reports independent from DOA. They may be responsible for or work with independent accounting subsystems.

Journey level Accountants are expected to have a full understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and are expected to have demonstrated ability to apply GAAP or GAAS. Positions at this level are expected to have knowledge of and demonstrated ability in working with the state accounting system or the agency's programs.

Journey level Accountants' errors are incorrect analyses and/or interpretations. The impact of the errors is within the program(s) or division(s) for which the accountant is responsible.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions on the basis of the classification factors.

Representative Journey Level Positions

DWD/Div. of Economic Support/Food Stamp Accountant - Develop and maintain accounting controls and procedures for USDA Food Stamp issuance/accounting programs; prepare summary accounting reports for the \$150 million annual Food Stamp program benefits, using the automated financial system; establish procedures and audit schedules to comply with on-site inventory requirements for securities and issuance records; establish and maintain procedures to control invoice records; reconcile special fiscal invoice billings from USDA and the respective records; reconcile issuance and inventory differences; communicate with counties, regions and the USDA; establish and maintain records and ledgers to control various claims, payments, and account balances; review accounting systems maintained by counties, particularly in the Food Stamp area; review claims, payments, records, fraud cases, and non-fraud claims; reconcile consolidated reports to county reports; reconcile account balances between DWD and DOA; and prepare fiscal reports.

DWD Unemployment Insurance (UI) Accountant - Analyze, design and implement all automated financial systems for all UI Retraining accounts; control and maintain retraining accounts, journal and ledger processing, and checkwriting output and records; and prepare a variety of complex reconciliations, ledger adjustments and financial analytical reports.

DH&FS Community Aids Reporting System (CARS) State-County Contracts Accountant - Manage and maintain expenditure, allocation, and other financial reports for use by fiscal and program managers in county contract monitoring; develop and maintain policies and procedures for processing aids contracts with

county agencies; develop and maintain annual reporting instructions for aids contracts with county agencies; develop and implement procedures and calendars for the preparation and processing of complex vouchers; prepare and process such vouchers; provide technical assistance to program division staff and county agencies; and lead the work of Financial Specialist and Fiscal Clerk staff in the processing of state-county contracts.

ACCOUNTANT – SENIOR
ACCOUNTANT – SENIOR – CONFIDENTIAL
ACCOUNTANT – SENIOR - MANAGEMENT

This is the senior level for professional positions performing complex accounting duties which require the knowledge and application of professional accounting theories and principles. Positions at this level interpret and analyze financial data; develop and maintain automated financial systems; establish and maintain financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses among funds; reconcile agency accounts on a periodic basis to the DOA and other accounting systems; maintain and reconcile fixed assets and inventory records; develop and apply cost allocation methodologies; and may lead the work of lower level Accountants.

Positions at this level differ from those at the lower Accountant levels in that these positions develop and maintain automated accounting systems which address a broader range of complex regulations from a broader variety of funding sources; perform accounting for a greater number of programs, organizational units, and cost centers; greater decentralization of operations within the agency; a broader number of more complex cost allocation methodologies, funding source restrictions, distribution patterns, GAAP funds, or enterprise (businesslike) funds; greater independent reporting needs from DOA; involvement in system analysis and design or involvement is with less complex systems or making recommendations regarding maintenance projects on larger systems; greater involvement in the analysis of regulations, but the development of accounting policy is limited to making policy recommendations to management; and account for a broader number of levels and types of Federal programs. Work is performed under general supervision.

Senior level Accountants are responsible for programs with a high level of complexity. This is evidenced by new or volatile programs, by interpreting applicable rules and regulations for policy development or by having a large number of applicable rules and regulations to apply. A Senior level Accountant will be responsible for a medium/large number of appropriations, as defined by Chapter 20, Wisconsin Statutes (i.e., GPR, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a medium/large number of funding sources. Senior level Accountants establish accounting policies and procedures or develop charts of accounts and are responsible for working with existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for decentralized organizations with some cost centers. Such Accountants have responsibility for establishing cost allocation methodology using complex cost pools and bases. Senior level Accountants involved in preparing GAAP based financial statements provide information for the General Fund statements (per DOA instructions) or are responsible for preparing other funds' statements or pieces thereof. Senior level Accountants may prepare financial statements or reports independent from DOA. Such Accountants may be responsible for or work with independent accounting systems.

Senior level Accountants are expected to have a full understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and are expected to have fully demonstrated ability to apply GAAP or GAAS and be able to apply specialized theory and/or principles. They are expected to have full knowledge of and demonstrated ability working with the state accounting system or the agency's programs.

Senior level Accountants' errors result in inappropriate policy/procedure development. The impact of the errors may be beyond the program(s) or division(s) for which the accountant is responsible, e.g., departmentwide or outside of the department.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

Representative Senior Level Positions

DATCP Accountant - Prepare and maintain agency accounting and financial records; prepare ledger adjustments and reconciliations for all agency receipts and disbursements, including the annual adjusting and closing entries and monthly and quarterly reconciliations to both DOA and the DATCP internal operating budget; monitor agency accounts against allotments and identify potential problem areas such as overdrafts or incorrect spending patterns; develop a variety of financial statements, including those for GAAP reporting; develop and maintain the agency's automated financial system; and assist in data collection for the preparation of the agency's budget request.

DWD Div. of Economic Support Accountant - Direct lower level Accountants in the preparation of a wide variety of very complex fiscal reports, budgets, reconciliations and contract analyses, primarily for Income Maintenance and other programs related to the Division of Economic Support; in conjunction with DMS staff, develop and reconcile accounting subsystems, including those requiring EDP applications; direct and/or guide preparation of final accounting reconciliations for the fiscal year or period, including the program accounting records and the official DWD and DOA ledger accounting records; create format and establish content of detailed analysis worksheets to monitor federal, state and county shares of expenditures and allocation of program expenditures; develop cost allocation schedules of state and federal funds for counties and non-profit agencies in compliance with the department's approved cost allocation plan for submission to the Bureau of Fiscal Services; develop reporting forms and instructions; and direct the preparation of all budgets and schedules for input into the FMS and CARS systems.

DWD Federal Compliance Accountant - Implement, monitor and update a fiscal reporting and monitoring system to insure full compliance with Federal regulations for the complex Income Maintenance programs (Aid to Families with Dependent Children and Medical Assistance); analyze and reconcile revenue and expenditures from county, DWD, DOA and Single Letter of Credit Systems; develop quarterly reports applying a complex cost allocation plan; develop projections for use by Federal agencies in budgeting and fund management; interpret reports and regulations to assist management; develop written policies and procedures to facilitate the functioning of programs within Federal and State guidelines; and guide other department employees engaged in the maintenance of program areas relative to funding of programs, audit problems, and review of reports.

UW-Madison Research and Sponsored Programs Accountant – Plan and direct the development of indirect cost rates for the UW-Madison, UW-Milwaukee, and UW-Extension campuses for the purpose of recovering administrative and facilities related costs incurred under extramurally supported projects. Work with appropriate high-level campus administrators to develop, model, and analyze alternative indirect cost calculation methodologies and strategies, and their respective effects on the indirect cost recoveries; ensure that all indirect cost proposals and methodologies are in compliance with Federal Cost Principles; provide fiscal and administrative support to the Director's office and to appropriate Deans' offices as it relates to indirect costs and other administrative systems that support those costs; develop and maintain a working knowledge of Federal, State, and University cost principles; provide guidance as required and necessary to react to proposed changes in Federal legislation and cost principles; and recommend or design and document the University's application of the "Comprehensive Rate Information System" and all mainframe and personal computer based interfaces with that system.

UW-Madison Division of Recreational Sports Accountant – Provide a full range of accounting services for the Division of Recreational Sports which includes areas within General Programs, Camp Randall Sports Center, and the Nielsen Tennis Stadium. Major responsibilities include the preparation of the monthly accrual basis financial reports utilizing accounting control ledger sheets from each unit (primarily auxiliary funds); development of the annual budget and five year forecast for the division; and performance of other accounting functions as needed throughout the organization.

**ACCOUNTANT – ADVANCED
ACCOUNTANT – ADVANCED - MANAGEMENT**

This is the advanced level for professional positions performing very complex accounting duties which require the knowledge and application of professional accounting theories and principles. An advanced knowledge of governmental accounting is necessary at this level. Positions at this level interpret and analyze complex financial data; develop and maintain complicated automated financial systems; establish and maintain highly technical financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses between appropriations and/or funds; reconcile complex agency accounts on a periodic basis to the DOA or other technical accounting systems; prepare complex financial statements, grant reports, and other financial documents; maintain and reconcile fixed assets or inventory records; develop and apply complicated cost allocation methodologies; and may lead the work of lower level Accountants.

Positions at this level differ from those at the lower Accountant levels in that these positions function within major agencies' central accounting offices which have the most complex and broadest variety of funding sources and accompanying funding source regulations, cost allocation methodologies, distribution patterns, GAAP funds, and levels and types of federal programs. These positions participate in the development and maintenance of the most complex automated accounting systems in state service, and may design small parts of larger systems. Involvement in the analysis of regulations and development of policy recommendations is greater at this level. Work is performed under general supervision.

Advanced level Accountants are responsible for programs with a very high level of complexity. This is evidenced by a number of new or very volatile programs, by interpreting a large number of applicable rules and regulations for policy development, or by having a large number of applicable rules and regulations to apply. An Advanced level Accountant will be responsible for many appropriations, as defined by Chapter 20, Wisconsin Statutes (i.e., GPR, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a large number of funding sources. Advanced level Accountants interpret GAAP and other accounting and program standards and establish accounting policies and procedures or develop charts of accounts, as well as working within existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for large/major decentralized organizations with many cost centers. They have responsibility for establishing cost allocation methodology using complex cost pools and bases. Advanced level Accountants involved in preparing GAAP based financial statements are responsible for preparing the full set of financial statements for one or more funds. Advanced level Accountants may prepare financial statements or reports independent from DOA. Such Accountants may be responsible for developing and maintaining independent accounting systems.

Advanced level Accountants are expected to have a full understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and are expected to have fully demonstrated the ability to apply GAAP or GAAS and be able to apply specialized theory and/or principles. They are expected to have full knowledge of and demonstrated ability in working with the state accounting system or the agency's programs.

Advanced level Accountants' errors result in inappropriate policy/procedure development. The impact of the errors may be beyond the program(s) or division(s) for which the accountant is responsible (i.e., departmentwide or outside of the department).

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

Representative Advanced Level Positions

DH&FS General Accounting Section Lead Accountant - Function as liaison and controller of fiscal issues between accounting operations in the Bureau of Fiscal Services and assigned division(s); assist and direct the division(s) in properly completing accounting transactions and problem-solving for fiscal issues; serve as a consultant to the division(s) and its fiscal personnel; resolve differences between division, DH&FS and DOA financial records; manage all reconciliation and reporting activities of the assigned process involving all types of appropriations and within the approved cost allocation plans; and lead assigned section staff in the performance of special assignments.

UW Madison General Ledger Accountant - Develop and maintain all file structures for the Accounting Control System (ACS - serves as the general ledger system for all UW Peterson Processing Center institutions: UW Madison, Milwaukee, Green Bay, Parkside, Extension and Centers), including the Unit/Division/Department/Subdepartment (UDDS) file, Master File, Scheme File, Class File, Fund Calendar File, Building Number File, 150 Shop-Wide Code File; develop and implement the annual fiscal year conversion process; develop and implement new accounting applications; participate in the construction accounting process; and reconcile construction funds to DOA records on a monthly basis.

DH&FS Cost Allocation Plan Accountant - Develop and maintain the departmental indirect cost allocation plan to distribute statewide and departmentwide indirect cost to the various organizational units; develop cost allocation plans for all DH&FS divisions (excluding the Division of Community Services, Economic Support and County Departments of Social Services) for the purpose of identifying costs to the various state and federally funded programs; develop and prepare financial reports to present accurate and timely fiscal data and to avail the state of maximum federal funding; develop accounting procedures to insure accountability and maximize accuracy and efficiency; and perform special studies and assist in the formulation of departmental accounting policies and procedures.

UW Madison Accounting Systems Analyst - Analyze and design accounting systems and processes used internally by UW Madison Accounting Services; identify users' needs for financial management information from the accounting system and design and develop processes to meet these needs; and design, develop and maintain processes related to the interaction of more than 1,500 users of the accounting system through 45 accounting mainframe teleprocessing transactions.

DNR Management Accountant - Analyze and formulate budget needs and requests for input into the biennial budget; interpret Department of Administration budget instructions, financial statements, cost information, and expenditure levels by line and class code for agency administrators and bureau managers; allocate and control appropriation funding level and position level authorization for assigned subprograms within the agency; review allotment balances by budgetary line and expenditure categories; prepare allotment balance reports on a monthly basis; consult with bureau managers when necessary to maintain fund integrity; prepare financial plans, financial status reports, and requests for reimbursements for federal aids in assigned subprogram areas; develop special financial and analytical reports for management; develop and coordinate improved automated systems for the collection and dissemination of financial information; compile data and develop expenditure analysis reports for the assigned subprogram area; initiate, monitor and coordinate the biweekly project accounting process; and review federal aid documents included in the department's grant folder process for fiscal propriety and monitor grant programs throughout the fiscal year.

DOT General Accounting Section Senior Accountant - Develop and prepare the annual Generally Accepted Accounting Principles (GAAP) financial statements for Wisconsin's \$2 billion Transportation Fund, the Transportation Revenue Bond program and the Infrastructure Bank/Loan Fund; develop and revise accounting policies, procedures and practices as required by program, state or federal statutory changes for the DOT General Accounting Section, which is responsible for the financial system, general accounting services, DOA interface and departmental level accounting and reporting; review complex accounting systems and develop accounting policies and procedures which accurately control and reflect the department's position and results of operation; serve as the primary LAB contact and monitor progress to

resolve outstanding audit findings; provide the Office of Policy and Budget with monthly graphs and schedules reflecting actual cash balance trends (daily balances, high, low, average balance); develop and maintain an Internal Control Plan for the department; and prepare the Transportation Fund Statement of Operations and Condition for inclusion in the Appendix of the state's Annual Fiscal Report (AFR).

DWD Special Project Accountant – Establish and maintain accounting policies and procedures to ensure that all accounting transactions are prepared on a GAAP basis. Document and analyze financial processes and policies within the Department, suggest and implement changes and monitor the results. Document the flow of transactions required to clear the CARS (Community Aids and Reporting System) vouchers. Participate in the year-end closing procedures by analyzing the carryover encumbrances. Document the flow of transactions affecting federal programs to ensure accuracy and compliance with regulations.

DOT Bureau of Financial Services Managerial Accountant - Serve as the financial consultant to the divisions in the DOT, providing direction, policy guidance and/or consulting services regarding financial management for a variety of transportation programs; interpret highly complex program issues for financial impact and develop financial policies and procedures; work with budget managers and program managers to develop financial systems, allocation policy and procedures and reporting mechanisms; develop cost allocation systems, rate calculation policies, and explain accounting theories to internal managers and external agencies, including federal representatives and state auditors; prepare financial statements and other management reports for the service centers; communicate financial policies through formal and informal training programs and consulting operations; and actively participate and assume a leadership role in the development of automated systems for the department.

III. QUALIFICATIONS

Professional training in accounting or auditing such as that which would be acquired by earning a Bachelor's Degree in accounting or auditing from an accredited post secondary college/university; or commensurate experience and training.

IV. ADMINISTRATIVE INFORMATION

This Accountant classification series was developed in April 1992 (see Bulletin CC-321) and revised in June 1993 (see Bulletin CC/SC-1). The Accountant – Confidential classification series was created in March 1996 and was incorporated into this specification. Notification of the creation of the “confidential” classification series is contained in Bulletin CC/SC-51.

Effective March 12, 2000, the Accountant–Journey–Confidential, Accountant–Senior–Confidential, and Accountant–Advanced–Confidential were consolidated for broadbanding purposes; and the Accountant–Senior–Management and Accountant–Advanced–Management were consolidated for broadbanding purposes. Effective April 9, 2000, the Accountant–Journey–Confidential and Accountant–Senior–Confidential classifications were re-created in order to more appropriately reflect the levels of positions within these classifications and the Accountant–Advanced–Confidential was abolished because it was not used. Effective May 7, 2000, the Accountant–Senior–Management classification was re-created in order to more appropriately reflect the levels of positions within these classifications. Effective December 31, 2000, the Accountant–Entry, Accountant–Entry–Confidential, Accountant–Advanced Entry/Developmental/Objective and Accountant–Advanced Entry/Developmental/Objective–Confidential classifications were abolished and one level Accountant and Accountant–Confidential classifications were created and announced in Bulletin CLR/SC-123 to implement a semi-automatic pay progression classification.