

Effective Date: April 5, 1992
Title Correction: January 1993
Modified: March 12, 2000

STATE OF WISCONSIN
CLASSIFICATION SPECIFICATION
ACCOUNTANT (DOA GAAP) MANAGEMENT

I. INTRODUCTION

A. Purpose of This Classification Specification

This classification specification is the basic authority under Wisconsin Administrative Code ER 2.04 for making classification decisions relative to professional positions located at the Department of Administration (DOA), State Bureau of Financial Operations, which perform GAAP accounting duties. This classification specification is not intended to identify every duty which may be assigned to positions but is intended to serve as a framework for 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 classification 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; license or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This classification encompasses professional positions located at the Department of Administration's State Bureau of Financial Operations which perform GAAP accounting duties. Positions allocated to this classification must meet the definition of professional employe, as defined in s. 111.81(15), Wis. Stats.

C. Exclusions

Excluded from this classification are the following types of positions:

1. Positions which do not meet the statutory definition of professional employe, as defined in s. 111.81(15), Wis. Stats.
2. Positions which spend the majority of their time performing general professional accounting or auditing duties and are more appropriately classified in the Accountant or Auditor classification series.
3. All other positions which are more appropriately identified by other classification specifications.

D. Entrance into This Classification

Entrance into this classification is by competitive examination.

II. DEFINITION

ACCOUNTANT (DOA GAAP) MANAGEMENT

This is professional accounting work related to the conversion of the State's statutory basis of financial reporting to a GAAP basis of financial reporting. Positions allocated to this classification initiate, develop, and effectively recommend accounting policies and procedures necessary to convert the State's financial reporting system; research GAAP for governmental pronouncements promulgated by such authoritative sources as the Governmental Accounting Standards Board and the Financial Accounting Standards Board to ensure that prescribed statewide accounting policies and procedures reflect the current state of the art; develop and maintain a policies and procedures manual which presents all policies and procedures required to convert from a statutorily based financial reporting system to a GAAP-based system; develop and maintain a chart of accounts and a format for financial statements for reporting the State's financial position based on GAAP; plan and direct the design, development, and implementation of a financial reporting system to be used to obtain and process financial information and other data necessary to convert the State's statutorily based financial statements to a GAAP basis; maintain a time reporting system to assist in the overall management of the GAAP conversion project; and perform special projects, as assigned. Work is performed under general supervision.

III. QUALIFICATIONS

A bachelor's degree in accounting from an accredited college or university, or commensurate experience and training, is required.

IV. ADMINISTRATIVE INFORMATION

This classification was created as a result of the Personnel Management Fiscal Survey. It was created effective April 5, 1992, and announced in Bulletin CC-321, in order to describe positions located at the Department of Administration which are responsible for the conversion of the State's financial reporting system to a GAAP-based system. An error in the classification title was corrected in January of 1993.

The specification was modified effective March 12, 2000, and announced in Bulletin CLR/SC-109, in order to reflect changes in the specification's language and format.

WAT/SKN
00655