



Position Description

PCN	08-0423
POSITION TITLE	SENIOR ACCOUNTANT AND BUDGET ANALYST
LOCATION	ANCHORAGE
RANGE	22/24 FLEX
REPORTS TO	ASSISTANT CFO/CONTROLLER 08-0209
FLSA EXEMPT	YES
REVIEWED BY (NAME AND DATE)	KEVIN BUCKLAND, 8/5/20
APPROVED BY (NAME AND DATE)	BRENDA APPLGATE, 8/6/20
EFFECTIVE DATE	AUGUST 7, 2020

POSITION PURPOSE:

This position performs high-level accounting, financial and budgetary analysis, internal control and processes review, and federal and state compliance support.

ESSENTIAL FUNCTIONS:

GENERAL LEDGER

- Manages non-routine finance projects. Management tasks include independently planning method of execution and implementing new policies and procedures. Project examples: perform AIDEA capital leases inventory and develop a process to implement new GASB pronouncement and enter data in accounting system in order to comply with new accounting rules.
- Researches accounting policies, new GASB pronouncements, and assists with implementation of new pronouncements by AIDEA when applicable.
- Manages AIDEA capital leases, directs corrections of errors, and evaluates new assets and project compliance requirements.
- Reconciles activities of complex projects, including the Snettisham Fund.
- Monitors quality of financial information by periodically reviewing key accounting processes and balance sheets. Examples include: reconciles transactions in relation to special entities owned by AIDEA to the outside sources and outside accounting systems and analyzes detail elements of balance sheet accounts. Initiates correcting entries identified by AIDEA controller.
- Prepares flowcharts and special reports and processes AIDEA's daily activity.
- Reviews internal control processes for AIDEA and AEA and performs limited scope internal audits. At the direction of controllers, develops internal audit procedures and identifies recommendations based on the internal audit results.
- Researches and drafts organization wide policies and procedures to address results of audits.

- Assists with annual audit, audit work papers, and financial statement preparation. Assists with federal single audit reports with detailed supporting documentation for review and issuance by external auditors. Provides audited information for State of Alaska Comprehensive Annual Financial Report (CAFR) and federal single audit report for AIDEA and AEA.
- Performs high-level accounting analysis, performs project accounting for complex projects, and assists with financial statements preparation. Reconciles complex special projects.
- Calculates quarterly project overhead allocations for AIDEA.
- Provide support on development and special projects as needed.

BUDGET

- Prepares and maintains the Authority's State operating and capital budget, coordinating communications with the Department of Commerce, Community, and Economic Development (DCCED), Office of Management and Budget (OMB), and the Legislature as it relates to the Authority's operating budget and analysis of the Authority's financial information as captured through the Authority's enterprise accounting system. The Accounting Analyst will primarily serve AIDEA's budget and financial analysis needs.
- Coordinates and prepares budget documents for submission to DCCED and OMB.
- Responds to questions from DCCED relating to the Authority's state budget.
- Maintains operating budget in Navision.
- Verifies funding availability for procurements.
- Provides support as needed for development of the Authority's capital and project budgets.
- Responds to legislative requests as needed.

REPORTING

- Compiles data, creates special ad hoc reports, database queries, and status reports as requested to assist management with analysis and review.
- Modifies, maintains and supports existing company reports.
- Reviews/analyzes reports for completeness and validity.
- Coordinates and assists, as needed, on responses to internal report requests.
- Provides feedback and assistance on recommended establishment of new or modified reporting methods and procedures to improve report content and completeness of information.

COMPLIANCE

- Provides grants compliance reviews for AIDEA and AEA including complex federal and state grants from solicitation to closeout. Monitors compliance of AIDEA and AEA projects; plans and executes non-routine finance projects.
- Responsibilities include ongoing monitoring and enhancements to internal processes, as well as implementation of new processes. Assists with external audit, provides Single Audit, Uniform Guidance expertise, and responds to requests related to grants. At the direction of controllers, develops internal audit procedures, identifies recommendations based on the internal audit results. Maintains compliance and staff training schedules.

- Monitors and keeps current on laws, regulations, and other authoritative guidance & requirements to ensure both AEA and AIDEA are in compliance with grant reporting and any other compliance requirements.
- Reviews new grant awards and amendments, provides technical expertise on grant compliance, Uniform guidance requirements, and Single Audit to both AIDEA and AEA. Performs risk assessments of potential grantees as needed. Assures compliance with Single Audit reporting requirements, prepares sub-grantee report, and performs sub-recipient monitoring. Evaluates sub-recipient monitoring procedures, reviews sub-recipient audit reports, and responds to reported findings related to either AIDEA or AEA.
- Works with project managers, management, finance staff, procurement staff and the Department of Law to develop and establish criteria for internal review, ranking, evaluation, scoring and assignment of competitive grant proposals.

RESOURCE PLANNING AND ANALYSIS

- Compiles data and prepares reports required by managers for planning and monitoring operational, capital and project budgets.
- Monitors budgets by reviewing reports and accounting records to determine if allocated funds were spent in accordance with the budget. If significant deviations appear between a budget and actual performance, the incumbent will research and identify the cause of the variance and report to appropriate management within the organization.
- Records budget entries into the Authority's financial system.

FINANCIAL ANALYSIS

- Creates periodic reconciliations and analysis of account balances.
- Conducts root cause analysis and validates source data to make appropriate recommendations for corrections of account discrepancies.
- Reconciles data between systems and GL accounts as assigned.
- Analyzes financial and operational data. Translates business requirements into technical specifications and generates meaningful analytical reports.

PHYSICAL REQUIREMENTS AND POTENTIAL HAZARDS:

While performing the duties of this job, the employee is frequently required to sit; use hands or fingers; handle or feel; talk and hear. The employee is occasionally required to reach with hands and arms. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

TECHNOLOGY, EQUIPMENT, SYSTEMS, AND TOOLS

Requires advanced skills in word processing, spreadsheet software, email and general office equipment.

CRITICAL KNOWLEDGE, SKILLS, AND ABILITIES:

- Accounting principles (GASB and FASB) and processes.
- Strong skills with preparing financial statements and understanding GASB, GAAP, and 2CFR guidelines and requirements.
- Budget, procurement, and project funding processes.

- Financial information technology terminology and current capabilities.
- Analyze complex financial data.
- Research of accounting standards, state and federal regulations, and state legislation.
- Assist in preparation of audit work papers and audited financial statements; prepare quarterly financial statements.
- Accomplish position duties with very little direction or supervision.
- Schedule activities and direct special projects.
- Design accounting and data collection coding systems and processes.
- Communicate in writing and orally financial information and processes to executive management and other project managers.
- Self-instruct in new areas, including accounting and new grant regulations.
- Manage and direct project.

QUALIFICATIONS:

Any combination of education and/or experience that provides the applicant with the knowledge, skills, and abilities in accounting, auditing or budgeting, equivalent to those typically gained by:

- A bachelor's degree in accounting or a related field, and a minimum of three (3) years of responsible professional experience in accounting, auditing or budgeting.
- Applicants who have passed all or part of the CPA exam may substitute three (3) months experience for each part of CPA exam passed.

DISTINGUISHING CHARACTERISTICS: (FOR FLEX POSITION ONLY)

Range 22: At a range 22, all duties are performed with a high degree of independence. At this range, the employee performs special project assignments for both AEA and AIDEA that require complex and higher level accounting skills, and the ability to complete the work assignment independently. Additionally, at this range, the employee also provides an “internal control” function for both AIDEA and AEA.

Range 24: At a range 24, all duties are performed independently with little degree of supervision. Employee is able to manage and direct project with little to no supervision. Includes demonstrated knowledge and ability to complete projects independently. Employee identifies high-risk area and performs special projects, ad-hoc audits, project review or similar “internal control” projects. Ability to develop procedures outlining as a result of special projects procedures to fulfill best business practices. Ability to draft quarterly financial statements. demonstrates mastery of essential functions at a high level of proficiency with limited supervision.

SUPERVISION

This position does not supervise staff. When asked, assists AIDEA and AEA controllers in hiring process.