

**POSITION DUTY STATEMENT**

DOT PM-0924 (REV 01/2025)

CLASSIFICATION TITLE Associate Accounting Analyst	OFFICE/BRANCH/SECTION Division of Accounting/OFAA/Highway Funds Section	
WORKING TITLE Associate Accounting Analyst	POSITION NUMBER 900-081-4588-924	REVISION DATE 02/06/2026

As a valued member of the Caltrans team, you make it possible to improve lives and communities through transportation.

**GENERAL STATEMENT:**

Under the direction of an Accounting Administrator I (Supervisor), the Associate Accounting Analyst (AAA) is required to exercise a high degree of independence performing complex analytical accounting duties. The AAA is responsible for maintaining fiscal integrity in accordance with accounting principles, including Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), State Administrative Manual (SAM) and State and Federal regulations. The AAA Records and reconciles all transactions posted to the Department's financial book of record, Advantage and provide cash management oversight and projections in accordance with the Budget Act to meet the needs of Caltrans.

**CORE COMPETENCIES:**

As an Associate Accounting Analyst, the incumbent is expected to become proficient in the following competencies as described below in order to successfully perform the essential functions of the job, while adhering to and promoting the Department's Mission, Vision, Values, Strategic Imperatives and Goals. Effective development of the identified Core Competencies fosters the advancement of the following Leadership Competencies: Change Commitment, Risk Appetite, Self-Development/Growth, Conflict Management, Relationship Building, Organizational Awareness, Communication, Strategic Perspective, and Results Driven.

- **Creativity and Innovation:** Thinks beyond the confines of traditional models to recognize opportunities, seek creative solutions and take intelligent risks. (Employee Excellence - Stewardship)
- **Decision Making:** Makes critical and timely decisions. Takes charge. Supports appropriate risk. Makes challenging and appropriate decisions. (Climate Action - Innovation, Integrity)
- **Ethics and Integrity:** Demonstrated concern to be perceived as responsible, reliable, and trustworthy. Respects the confidentiality of information or concern shared by others. Honest and forthright. Conforms to accepted standards of conduct. (Equity, Employee Excellence - Collaboration, Equity, People First)
- **Problem-solving and Decision-making :** Identifies problems and uses logical analysis to find information, understand causes, and evaluate and select or recommend best possible courses of action. (Equity, Employee Excellence - Equity)
- **Interpersonal Savvy/Partnering:** Builds constructive and effective relationships, using diplomacy and tact. Is able to relate to a diverse set of individuals. (Prosperity, Employee Excellence - Stewardship)
- **Customer Focus:** Considers, prioritizes, and takes action on the needs of both internal and external customers. (Equity - Collaboration, People First, Stewardship)
- **Communication:** Expresses oneself clearly in all forms of communication. Gives feedback and is receptive to feedback received. Knows that listening is essential. Keeps others in the Division and other functional units informed as appropriate. (Employee Excellence - Collaboration, People First)
- **Analytical Skills:** Approaches problems using a logical, systematic, and sequential approach. Weighs priorities and recognizes underlying issues. (Employee Excellence - Innovation, People First, Stewardship)
- **Computer literacy and application:** Appropriate knowledge of computer applications and other tools necessary to successfully perform tasks. (Employee Excellence - Innovation, Integrity)

**TYPICAL DUTIES:**

Percentage	Job Description
Essential (E)/Marginal (M) <sup>1</sup>	
35% E	Independently and proficiently performs the most complex and difficult reconciliations for various general ledger accounts and appropriations including the disbursements, revenues, reimbursement, and transfer accounts. Tracks and maintains general ledger account balances and activity, querying or extracting large volumes of data, data manipulation, data table preparation, and pivoting. Uses strong analytical skills while providing full disclosure of discrepancies and ensuring discrepancies are resolved accurately. Submits corrections to the State Controller's Office (SCO) as needed. Reports discrepancies to management.

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15%	E	Prepares and submits Plan of Financial Adjustment (PFA) documents to SCO. Prepares PFA requests, reconciles PFA reports with PFA SCO transaction requests and posts PFA entries to Advantage, if necessary. Validates multiple SCO balances to ensure sufficient funding to PFA multiple funds and state fiscal years. Prepares PFA memos to the Department of Finance and ensures SCO approves the PFA memos by monitoring any new funds that should be inclusive of the PFA process and removing any funds that are no longer in the PFA process for abolished or sunset funds.
15%	E	Proficiently posts the most complex and difficult journal entries and corrects entries in accounting systems. Researches and determines how new journal entries should be posted. Ensures all SCO journal entries are posted accurately and by the accounting period deadline. Runs various queries to ensure all postings are reflected accurately on the trial balance sheet, all supporting documentation is attached and saved, and resolves any error files. Tracks and maintains all Encumbrance and Expenditure Adjustment Requests (EAR's), posts EAR's and ensures there is an appropriate supporting documentation and audit trail for the EAR.
15%	E	Prepares various year-end tasks, such as accruals, reclasses, year-end financial statements, GAAP Reports, GASB Reports and Detailed Fund Balance Report. Respond to inquiries from various auditors, control agencies, internal staff and external departments regarding financial statements.
15%	E	Serves as Section Lead by providing training and guiding staff. Identifies procedures and processes that need to be streamlined or modified due to changes in State requirements such as SAM, Government Code, Uniform Code Manual and working towards developing new efficiencies. Writes and maintains detailed desk procedures for all assigned duties. Provides customer service to internal and external customers. Archives and organizes physical documents and filing structures of electronic files.
5%	M	Performs other job-related duties within the scope of the classification as assigned.

<sup>1</sup>ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.

MARGINAL FUNCTIONS are the minor tasks of the position that can be assigned to others.

**SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS**

None. However, may act in a lead capacity, provide technical direction, guidance or training to team members, customers and stakeholders.

**KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS**

Have comprehensive knowledge of accounting principles, auditing practices, and the ability to apply them in a governmental accounting environment. Have a thorough knowledge of internal control and practices. Has in-depth knowledge of fund accounting, financial reporting requirements, budget act language and related legislation, coding structure for financial controls, and financial statements.

The ability to analyze routine to the most complex accounting issues and other information and draw sound conclusions and decisions to ensure proper accounting transactions. The ability to acquire knowledge of the current accounting system and interpret the related reports and procedures is mandatory.

The ability to work independently with minimum supervision in carrying out assigned duties and responsibilities; analyze complex financial data, research and analyze data, draw sound conclusions, and develop an effective course of action including alternatives upon which to base valid decisions.

The ability to communicate the most complex issues and information clearly, concisely, and logically, both orally and in writing, to management, supervisors and employees. Develop and maintain good working relations with groups and individuals during the course of work. Be flexible, persuasive, tactful and effective in imparting complex information and changing opinions in order to achieve desired results. The ability to facilitate tasks that include various sections, offices, districts, and programs. Schedule and conduct meetings with agenda items, take notes, follow up, and ensure action items are completed.

**RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR**

Inaccurate analysis and errors in accounting transactions can impact the integrity of management accounting reports, trial balances, federal reimbursement programs and the financial statements. In addition, errors in judgment may jeopardize the safeguarding of the Department's assets.

Employees are aware of and agree to comply with the following policies with regards to access to personal information including, but not limited to, Social Security Numbers, Federal Tax Identification Numbers (for businesses), home addresses, home telephone numbers, leave balance information, all personnel information and documents etc.:

1. Individuals accessing Caltrans' information assets must use all due care to preserve data integrity and confidentiality.
2. Password and access devices are to be treated as confidential information and restrictive devices.

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3. Users accessing Caltrans data must take precautions to ensure the protection of that data from unauthorized access or destruction.
4. Users must take reasonable precautions to prevent virus contamination of State systems.
5. All rights and privileges to access data for the undersigned can be revoked by the Caltrans Information Security Officer (ISO) if deemed appropriate to protect Caltrans' information assets.
6. Users to take extra precautions to maintain Department employees', vendors' etc. confidentiality when accessing, or having access to, hard copy personal information such as reports, forms, personnel documents etc.

Compliance with the above is required as condition of accessing computer systems and all file and report information at Caltrans.

## PUBLIC AND INTERNAL CONTACTS

Considerable contacts in person and by telephone with departmental staff, other State agencies and the public is necessary. Incumbent is expected to gain and maintain the confidence, cooperation, and trust of those contacted in the course of the work. The ability to handle sensitive situations with tact and diplomacy, present ideas effectively, and be a good listener.

## PHYSICAL, MENTAL, AND EMOTIONAL REQUIREMENTS

Employees may be required to sit for long periods of time using a keyboard and video display terminal. They may also be required to move large or cumbersome reports from one location to another. Have the ability to concentrate and meet strict deadlines at times. Most of the jobs in the Division require interaction with many people. It is important that employees work with others in a cooperative manner.

## WORK ENVIRONMENT

While at their base of operation, employees will work in a climate-controlled office under artificial light. However, due to periodic problems with the heating and air conditioning, the building temperature may fluctuate. Most employees will work in workstations. Working hours will be set sometime between 6:00 a.m. and 4:30 p.m. Flexible schedules may not be available based on business needs of the organization. Overtime may be required, and vacations may be restricted, during peak times and fiscal year-end closing.

I have read, understand and can perform the duties listed above. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

I agree that by providing my electronic signature for this form, I agree to conduct business transactions by electronic means and that my electronic signature is the legal binding equivalent to my handwritten signature. I hereby agree that my electronic signature represents my execution or authentication of this form, and my intent to be bound by it.

EMPLOYEE (Print)

EMPLOYEE (Signature)

DATE

I have discussed the duties with, and provided a copy of this duty statement to the employee named above.

SUPERVISOR (Print)

SUPERVISOR (Signature)

DATE

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