

CLASSIFICATION TITLE Associate Accounting Analyst	OFFICE/BRANCH/SECTION Division of Accounting/OFAA/STARS	
WORKING TITLE Associate Accounting Analyst	POSITION NUMBER 900-081-4588-xxx	REVISION DATE 08/26/2026

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) independently performs the most complex analytical accounting duties. The AAA develops, tests, and implements the Department's Indirect Rate Proposal (ICRP) consistent with Title 2 in the Code of Federal Regulations, State Senate Bill 45, and the State Administrative Manual. The AAA records and reconciles assigned transactions posted to the Department's financial book of record.

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) ¹	

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30%	E	Maintains fiscal integrity in accordance with sound accounting principles, including Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), State Administrative Manual (SAM), and State and Federal regulations. Analyzes the Caltrans' Chart of Accounts and creates and reviews historical cost information extracted from Caltrans' accounting system to establish criteria and methodology. Reviews organizational indirect functions and determine what is allowable per the federal cognizant agency. Confers with programs to validate the criteria for identifying overhead costs is accurate and up-to-date. Maintains documentation for allocation methods and decisions in the calculation of the ICRP. Prepares ICRP package and submits it to the Department of Finance and federal cognizant agency for review and approval. Interprets, provides explanation, and resolves audit of ICRP development related inquiries. Presents the ICRP rate to management and other stakeholders.
20%	E	Provides post implementation monitoring of ICRP assessment and recoveries. Provides service, information, and consultation to internal and external clients in matters related to the ICRP assessment to Projects. Analyzes Project Expenditures using Caltrans' accounting system. Provides supporting documentation for the ICRP assessed to Labor. Serves as accounting liaison for ICRP including performing analysis and giving explanation of ICRP to Districts, HQ Program Managers, Project Managers, Accounting Staff and Auditors. Analyzes the ICRP Administrative Adjustment automatically processed by Caltrans' accounting system and provide analysis to Resource Managers on a monthly basis. Trains Accounting staff on ICRP expenditure adjustments.
15%	E	Serves as an accounting liaison for Information Technology and Division of Maintenance IT. Analyzes interface specifications and consult with business contacts and IT programmers to address interface issues. Manages operational responsibilities for the subsystems, including implementing procedural, coding, or system changes to ensure the accounting system properly records and reports financial information. Troubleshoot system issues and prepares Enhancement Request documents. Analyzes system test data and coordinates action plans to correct system production issues and rejected documents.
15%	E	Posts the most complex and difficult journal entries and corrects entries in accounting systems. Runs various queries to ensure all postings reconcile with the State Controller's Office (SCO), accurately reflect on the trial balance sheet and include all required supporting documentation. Resolves error files and tracks and maintains assigned direct transfers and capital assets. Performs the most complex and difficult reconciliations independently and proficiently. Tracks and maintains general ledger account balances and activity, queries and extracts large volumes of data, manipulates data, prepares data tables, and develops pivot tables. Applies strong analytical skills while providing full disclosure of discrepancies and ensuring discrepancies are resolved accurately. Submits corrections to SCO as needed. Reports discrepancies to management.
10%	E	Prepares various year-end tasks, such as accruals, reclasses, year-end financial statements, GAAP Reports, GASB Reports, and Detailed Fund Balance Report. Responds to inquiries from various auditors, control agencies, internal staff and external departments regarding financial statements.
10%	M	Performs other job-related duties within the scope of the classification as assigned.

¹ESSENTIAL 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 or customers / 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. Thorough knowledge of internal control and practices.

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. In-depth knowledge of fund accounting, financial reporting requirements, budget

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act language and related legislation, coding structure for financial controls, and financial statements.

The ability 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. The ability to 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 to be 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.
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 must 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. 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.

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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
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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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