

OFFICE OF THE STATE CONTROLLER

DUTY STATEMENT

EMPLOYEE NAME	DIVISION State Accounting & Reporting
CLASSIFICATION TITLE Accounting Analyst (AA)	UNIT NAME - LOCATION Bureau of Fiscal Systems and Transactions
WORKING TITLE Accounting Analyst	POSITION NUMBER 051-420-4582-135
	EFFECTIVE DATE TBD

SECTION A: GENERAL DESCRIPTION

Under the general direction of the Financial Accountant IV, III, II, or I, in the Bureau of Fiscal Systems and Transactions, the Accounting Analyst is responsible for applying governmental budgetary principles, practices, and procedures in public finance for the implementation, administration, and technical oversight of the annual State of California Budget Act and special legislation within the Financial Information System for California (FI\$Cal). This comprehensive financial system manages the centralized accounts for the State of California. The Accounting Analyst must possess knowledge of California state laws, fiscal accounting regulations, and procedures outlined in the State Administrative Manual, the Uniform Codes Manual, and Governmental Accounting Principles, as prescribed by the State Controller's Office. These rules are updated annually and incorporated into financial reporting systems to ensure compliance with both Budgetary/Legal and Generally Accepted Accounting Principles (GAAP) for statewide financial reporting.

The Bureau is responsible for conducting financial analysis, reviewing revenue, transfer, and expenditure transactions for compliance, maintaining accounting controls, and preparing financial records in line with the Budget Act, Control Sections, re-appropriations, loans, and special legislation. Additionally, the Bureau provides statewide financial data, reports, and services, offering recommendations and solutions to improve financial management. The incumbent, working at the first journey level, will learn and perform a full range of duties, including but not limited to:

- **Financial Analysis:** Analyze financial transactions to ensure they comply with accounting rules, fiscal policies, and statutory requirements. Assist in the preparation of financial records in alignment with legislative changes.
- **Accounting Control and Compliance:** Establish and maintain accounting control records within Financial Information System for California (FI\$Cal). Throughall

financial transactions processed through the system are in compliance with legal authority, financial accounting principles, and procedures.

- **Transaction Review:** Review and approve accounting transactions prior to posting in the control records, ensuring transactions meet compliance standards and proper documentation is provided.
- **Year-End Accruals:** Assist in the preparation and analysis of year-end accruals, ensuring they comply with GAAP and legal requirements for accurate financial reporting.
- **Legislative Impact:** Review and analyze proposed and enacted legislation for its impact on financial operations. Advise on necessary updates to internal processes and systems.
- **Internal and External Communication:** Communicate with internal and external partners to resolve accounting issues, providing clear guidance on rules, procedures, and compliance requirements.
- **System Improvements and Updates:** Assist in the development and implementation of new or updated systems and processes to enhance accounting operations and ensure effective year-end close processes.

SECTION B: ESSENTIAL FUNCTIONS

Candidates must have the ability to perform the following essential functions, with or without reasonable accommodations.

Percentage of
Time Spent

Typical Task

45%	Review and analyze accounting transactions to ensure compliance with governmental accounting practices and statutory authorization as outlined in the State Administrative Manual and statutes. Utilize the central fiscal control system and FI\$Cal to validate transactions, ensuring adequate support is provided and properly submitted. Establish and maintain accounting control records for the State's central accounting system and specialized fiscal control accounting records. Set up control accounts as required by established guidelines. Prepare and process transaction requests from and for state agencies. Provide analytical assistance to agency accounting personnel to resolve specific accounting issues. Advise agencies and provide solutions when requests cannot be processed due to deficiencies in cash, appropriation balances, or legal authority. Explain rules, regulations, and procedures to ensure
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	agency compliance with fiscal policies.
20%	Establish and maintain agency appropriations in accordance with the Budget Acts. Process transactions to ensure proper handling and documentation during the year-end closing process. Monitor and reconcile appropriations to ensure compliance with the annual Budget Act and related legislation. Work with agencies to ensure all transactions are accurately processed for timely year-end close. Assist in identifying discrepancies or issues in appropriation balances and resolve them in collaboration with agencies. Provide support to ensure smooth transitions for financial reporting during the year-end close.
15%	Update, review, and verify historical accounting data in automated spreadsheets and databases to ensure accuracy and consistency. Prepare account and fund reconciliations, ensuring that all transactions are properly documented and classified. Identify discrepancies during reconciliations and provide solutions to resolve any differences or issues found. Collaborate with relevant departments or agencies to correct discrepancies and ensure accurate financial records. Ensure all reconciliation activities are completed in a timely manner and in compliance with financial regulations and guidelines. Maintain accurate and up-to-date records in automated systems for future reference and auditing purposes.
15%	Communicate effectively with accounting personnel from state agencies to identify and resolve general accounting issues. Provide clear guidance and explanations regarding accounting rules, processes, and procedures to ensure accurate financial transactions. Offer solutions to resolve routine accounting problems, ensuring compliance with applicable laws, regulations, and internal policies. Collaborate with agency staff to clarify and address any discrepancies or errors in accounting transactions. Foster positive working relationships with accounting teams from various agencies to support efficient problem-solving and promote best practices. Ensure that all communications are clear, professional, and supportive, helping to build trust and collaboration.

5%	Update current accounting procedures and review operational processes to identify areas for improvement or streamlining. Provide recommendations to enhance efficiency, reduce redundancy, and optimize accounting operations. Participate in cross-training initiatives, serving as a trainer to share knowledge and best practices with team members. Review and analyze proposed and enacted legislation to assess potential impacts on accounting workload and responsibilities. Apprise management of legislative findings and recommend updates to procedures and processes to ensure compliance and operational readiness. Ensure that updates to processes and procedures are clearly communicated to relevant staff and stakeholders for seamless implementation.
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SECTION C: NON-ESSENTIAL FUNCTIONS

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SECTION D: ADA REQUIREMENT

Alternatives will be provided for incumbents who are unable to perform the non-essential functions of the job because of a disability as defined by the Americans with Disabilities Act.

SECTION E: KNOWLEDGE, SKILLS AND ABILITIES

General and Financial Accounting: Strong knowledge of accounting principles and procedures, including governmental accounting and budgeting; principles of electronic data processing; policy formulation; statistical methods; finance; business law; and business management. Proven ability to apply accounting principles and practices effectively, analyze data, and draw sound conclusions. Skilled in assessing situations, making informed decisions, and taking appropriate actions. Capable of preparing clear, comprehensive, and concise reports. Expertise in applying financial principles to develop financial policies, utilizing statistical methods for analysis, and interpreting a variety of accounting data. Competent in identifying trends, making projections, and drawing actionable conclusions. Able to work closely with operating managers to assess accounting office capabilities and meet diverse program needs. Establishes and maintains effective working relationships with colleagues and stakeholders. Adept at interpreting and applying laws, regulations, standards, and procedures, and communicating effectively across all levels.

SECTION F: RESPONSIBILITY FOR DECISIONS (CONSEQUENCE OF ERROR)

The incumbent will have access to highly sensitive and confidential information. Any careless, accidental, or intentional disclosure of this information to unauthorized individuals could have significant consequences, potentially leading to civil or criminal actions against those responsible.

The incumbent is responsible for providing recommendations to management regarding sensitive decisions, which are subject to review. Failure to accurately assess and recommend the appropriate course of action could result in the misallocation of funds or noncompliance with statutory requirements, potentially leading to disciplinary actions against the incumbent and/or the Department.

SECTION G: PERSONAL CONTACT

The incumbent may regularly engage with staff and management at all levels within the department daily. The Accounting Analyst may also collaborate with personnel from other departments, as well as staff and management from oversight agencies such as DOF, STO, and DGS.

SECTION H: WORK ENVIRONMENT

Employees will primarily work in a climate-controlled office environment with artificial lighting. The role involves frequent use of office equipment such as copy machines, printers, ten-key calculators, computers, and other standard office devices. The incumbent may be required to travel within the city to attend meetings for up to 20 hours per month, with additional time possibly needed for specific training opportunities. During travel, the incumbent may be exposed to various weather conditions depending on the destination.

SECTION I: PHYSICAL REQUIREMENTS

May be required to sit for long periods of time using a keyboard and video display terminal.

Frequency of Activity Required of the Employee to Perform the Job				
Activity (Hours per Day)	Never (0 Hours)	Occasionally (up to 3 Hours)	Frequently (3 to 6 Hours)	Constantly (6 to 8 Hours)
Sitting				X
Walking		X		
Standing		X		
Bending (neck/waist)		X		

Squatting		X		
Climbing		X		
Kneeling		X		
Crawling		X		
Twisting (neck/waist)		X		
Repetitive use of hand(s)			X	
Simple Grasping (R or L)			X	
Power Grasping (R or L)		X		
Fine Manipulation (R or L)		X		
Pushing/Pulling (R or L)		X		
Reaching (above/below shoulder level)			X	
Lifting/Carrying Describe the heaviest item required to be lifted or carried, the frequency, and the distance:	Including but not limited to: Reports or boxes (paper, files, etc.) may need to be moved occasionally up to 3 hours and distances of up to 15 feet; a cart or dolly should be used for longer distances.			

SECTION J: SIGNATURE

By signing this document, I acknowledge I understand all requirements and information stated above and understand the duties may be modified in accordance with the established job specifications for the class and in conjunction with office needs and have received a copy of this duty statement.

Employee's Signature

Date

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

Supervisor's Signature

Date