



STATE OF OREGON POSITION DESCRIPTION

Position Revised Date:
10/25/24

Agency: Oregon Youth Authority

Facility/Operational Area: Central Support / Business Services

New Revised

This position is (Service Type):

- Classified (C)
 - Unclassified (U)
 - Executive Service (Z)
 - Supervisory
 - Non-Supervisory
 - Management Service (X)
 - Mgmt Svc - Supervisory (MMS)
 - Mgmt Svc - Managerial (MMN)
 - Mgmt Svc - Confidential (MMC)

SECTION 1. POSITION INFORMATION

<p>a. Classification Title: <u>Accountant 1</u></p> <p>c. Effective (Established) Date: <u>10/1/2016</u></p> <p>e. Working Title: <u>Trust & Grant Accountant</u></p> <p>g. Section Title: <u>Accounting</u></p> <p>i. Employee Name: <u>Vacant</u></p> <p>k. Work Location (City/County): <u>Salem / Marion</u></p> <p>l. Supervisor Name: <u>Jill Reece</u></p> <p>m. Position: <input checked="" type="checkbox"/> Permanent <input type="checkbox"/> Seasonal <input type="checkbox"/> Limited Duration <input type="checkbox"/> Academic Year <input checked="" type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time <input type="checkbox"/> Intermittent <input type="checkbox"/> Job Share</p> <p>n. FLSA: <input type="checkbox"/> Exempt <input checked="" type="checkbox"/> Non-Exempt If Exempt: <input type="checkbox"/> Executive <input type="checkbox"/> Professional <input type="checkbox"/> Administrative</p>	<p>b. Classification No: <u>C1216</u></p> <p>d. Position No: <u>3400200</u></p> <p>f. Agency No: <u>41500</u></p> <p>h. Budget Auth No: <u>000614340</u></p> <p>j. Union Repr. Code: <input type="checkbox"/> AFSCME (ACC) <input type="checkbox"/> SEIU (OXNI) <input checked="" type="checkbox"/> SEIU (OAI)</p> <p>o. Eligible for Overtime: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
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p. Eligible for PERS Police and Fire Designation per **ORS 238.005**: Yes No

ORS 238.005(19)(t) Employees at youth correction facilities as defined in ORS 420.005 (Definitions) whose primary job description involves the custody, control, treatment, investigation or supervision of juveniles placed in such facilities.

OR

ORS 238.005(19)(u) Employees of the Oregon Youth Authority who are classified as juvenile parole and probation officers. Yes No

The mission of the Oregon Youth Authority (OYA) is to protect the public and reduce crime by holding youth in custody accountable and providing opportunities for reformation in safe environments. We accomplish this mission by providing or contracting for evidence-based and research-informed treatment, classroom education, vocational education, and opportunities for community engagement.

Our vision is that all youth who leave OYA go on to lead productive, crime-free lives. This vision reflects our philosophy that it is important for youth not only to remain crime-free, but also to build positive lives for themselves, their loved ones, and their communities. By becoming productive and contributing members of society, youth can help create a safer, healthier world, and give back to their communities.

The core values that guide us are integrity, professionalism, accountability, and respect. As stewards of the public trust, we display ethical and honest behavior in all that we do. We practice unwavering adherence to professional standards and perform our work competently and responsibly. We conduct our jobs in an open and inclusive manner, and take responsibility for the outcomes of our performance. We treat others with fairness, dignity, and compassion, and we are responsive to their needs. These values support our culture of positive human development, which provides supportive relationships, offers meaningful participation and community connection, and sets high expectations in a safe and opportunity-rich setting where engagement, learning, and growth occur.

We oversee the care and custody of youth ages 12 through 24 who commit crimes prior to their 18th birthday. We exercise legal and physical custody of youth committed to OYA by juvenile courts, and physical custody of youth who have been sentenced in adult courts and, due to their age, are placed with OYA. To serve youth, we operate 9 close-custody facilities throughout Oregon and oversee a range of community-based probation and parole options that include residential treatment programs and certified foster care homes. In total, we are responsible for the care and custody of approximately 1,600 youth at any given time. Of those youth, approximately 600 live in close-custody facilities, with the remainder located in community-based settings.

The agency is organized into several key service areas that contribute to the success of the youth we serve. Operational service areas are Community Services, Facility Services, and Health Services. Support service areas are the Director's Office, Business Services, and Development Services. We employ approximately 950 staff and operate with a biennial budget of approximately \$405.5 million Total Funds, of which approximately \$307.4 million is General Fund.

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

This position exists within the Business Services Division (BSD) which provides services that support all operations within the department. Business Services consists of the following sections: Financial Services, Human Resources, Physical Plant Operations, and Information Services.

The Financial Services section consists of the following units: Accounting (Accounts Payable/Receivable, Capital projects and assets, SPOTS Program, Travel, and Trust Accounts), Payroll, Budget, and Procurement.

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement, "The primary purpose of this position is to:"

The primary purpose of this position is to work with technical and professional staff to carry out the accounting and special purpose financial reporting functions for the agency. This position will prepare agency-wide reconciliation functions, prepare federal financial reports, assist with preparing annual financial statements, develop accounting policies procedures, and operating manuals. It advises on, or participates in, the design and execution of evolving accounting systems and controls. It maintains client

trust accounts and assists with cost allocation, billing, receipting, and payable functions. It performs complex accounting analyses as needed.

SECTION 3. DESCRIPTION OF DUTIES

Regular attendance is an essential function required to meet the demands of this job and to provide necessary services. Employees will do the following:

Perform position duties in a manner that aligns with the agency’s core values and promotes customer service and harmonious working relationships, including treating all persons courteously and respectfully. Engage in effective team participation through willingness to assist and support co-workers, supervisors, and other work-related associations. Develop positive working relationships with agency staff and managers through active participation in accomplishing group projects and in identifying and resolving problems in a constructive manner. Demonstrate openness to constructive feedback and suggestions, in an effort to strengthen work performance. Contribute to a positive, respectful, and productive work atmosphere.

List the major duties of the position. State the percentage of time for each duty. Mark “N” for new duties, “R” for revised duties or “NC” for no change in duties. Indicate whether the duty is an “Essential” (E) or “Non-Essential” (NE) function.

Percentages should not be in fractions (e.g., 7.5%) and not less than 5 %.

Note: *If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.*

% of Time	N/R/NC	E/NE	DUTIES
60%	NC	E	Trust and Federal Revenue Accounting: <ul style="list-style-type: none"> • Allocates revenues and expenditures to federal funds as appropriate • Maintain client Trust accounts. Oversight and review billing, receipting, and payables processes. Perform all accounting associated with trust statements, account closures, disbursement review, closed custody reimbursements, review of Juvenile Justice Information System (JJIS) reports. • Review Juvenile Justice Information System (JJIS) subsidiary reports in the management and maintenance of client Trust Accounts. • Prepare federal grant invoicing and submission • Assist in preparation of monthly cost allocation calculations • Prepare journal entries, assigned year-end accruals and disclosures • Prepares various account reconciliations
20%	NC	E	Reporting <ul style="list-style-type: none"> • Prepares various reports as needed <ul style="list-style-type: none"> ○ Federal reports: <ul style="list-style-type: none"> ▪ Social Security Administration (SSA) Representative Payee Report, including working with OYA and SSA Disability Analysts in reviewing for placements and ensuring youth eligibility and entitlement of benefits. ▪ 1099 reporting to IRS for clients ▪ Federal grant reports ▪ Other federal reports as needed ○ State reports: <ul style="list-style-type: none"> ▪ Annual tax filing (electronically) with Oregon State Department of Revenue (DOR) ▪ Workers Compensation reports

% of Time	N/R/NC	E/NE	DUTIES
			<ul style="list-style-type: none"> ▪ State grant reports <ul style="list-style-type: none"> ○ Internal management reports, other grant reports, and various accounting reports • Prepares assigned portions of the statewide annual financial reports and various account reports, as needed • Makes efficient use of automation when producing reports, including OBIEE, Microsoft Excel, JJIS reports, Bis Reports, etc.
5%	NC	E	Training: <ul style="list-style-type: none"> • Provide training (formally and informally) to internal and external stakeholders as appropriate on: <ul style="list-style-type: none"> ○ Statewide Financial Management Application (SFMA) accounting system use ○ Understanding and interpretation of accounting policies and procedures related to client trust accounts, grants, accounts receivables and payables, and the Oregon Accounting Manual (OAM) ○ Understanding and use of financial reports produced from the accounting system, subsidiary systems, and reporting systems. • Work with Information Services programmers on changes made to the financial component of the Juvenile Justice Information System (JJIS).
5%	NC	E	Policy and Procedure Development: <ul style="list-style-type: none"> • Participates in the development of policies and procedures for all aspects of accounting operations including client trust funds, JJIS accounting functions and SFMA accounting structure.
5%	NC	E	Performance Management: <ul style="list-style-type: none"> • Participate in staff development opportunities and assist with business process improvement projects • Prepare data for quarterly performance measures
5%	NC	E	Other duties as assigned
Ongoing			Foster and promote the importance and value of an inclusive, equitable, diverse, discrimination and harassment-free workplace. Respect diversity of opinions, ideas, and cultural differences. Support outreach and diversity-related efforts to diversify the workforce and create a welcoming and inclusive work environment.
100%			

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

Occasional travel. Numerous short deadlines at various times through the year, especially during the preparation of the Annual Comprehensive Financial Report (ACFR). Evening or weekend work may be

required to meet monthly or quarterly accounting and reporting deadlines. Works in normal office environment. Employees may need to lift boxes weighing up to 30 points on occasional basis.

Financial Services has a team-oriented environment. Working in a team-oriented environment requires participation and cooperative interactions among staff and management. Team participation requires being prepared for all meetings, bringing issues and solutions to all the team to resolve, giving and receiving feedback, and committing to support and help other team members.

All OYA employees are expected to work using safe work practices and follow all policies regarding safe working practices.

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

- Oregon Revised Statues (ORS)
- Oregon Administrative Rules (OAR)
- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB)
- Governmental Accounting, Auditing and Financial Reporting (GAFFR)
- Oregon Accounting Manual (OAM)
- Federal Laws and Regulations
- Office of Budget and Management Circulars A-87 and A-133
- Statewide Financial Management Application (SFMA)
- Juvenile Justice Information System (JJIS) policies, procedures, and manuals
- Attorney General Opinions
- Commercial Law
- Oregon Youth Authority Policies and Procedures

b. How are these guidelines used?

These guidelines are used to guide the interpretation and application of generally accepted accounting theory to account for standar revenues, expenditures, accounts payable, accounts receivabile, assets, and inventory. This position requires the use of these guidelines to review fiscal transactions to assure conformity to state, rules, policy, etc. The Trust and Grant Accountant must analyze information, decide rthe relevant issues, be able to read and understand the applicable principle or rule, interpret the application of the principles to the issues, and apply the interpretation through the appropriate automated management information system (SFMA, JJIS, Workday, OregonBuys, etc). The Trust and Grant Accountant must confer with the OYA Deput CFO or his/her designee to verify that the decisions or recommendations are in compliance with general policy.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Note: If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.

Who Contacted	How	Purpose	How On
Individuals and employes of private companies, local and state governments	Phone, in person, and in writing	Resolve questions about payments, receipts, trust accounts, grants, reporting	Daily

Who Contacted	How	Purpose	How On
Employees of federal agencies	Phone, in person, and in writing	Compliance with federal requirements	Monthly
Employees of other state agencies	Phone, in person, and in writing	Coordination, resolve mutual concerns, and compliance with state requirements	Daily
Internal and external OYA employees and stakeholders	Phone, in person, and in writing	Training and communication to resolve issues	Daily

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

Decisions are made daily on the appropriate methodology to be used in processing, reviewing, and reconciling records. Failure to maintain well controlled processes which fully comply with rules, policies, and general accepted accounting principles could result in poor decision making causing inaccurate and misleading financial reports and have an adverse impact on credibility of financial records with customers, stakeholders, or serious misstatements of OYA records.

SECTION 8. REVIEW OF WORK

Who reviews the work of this position?

Note: If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.

Classification Title	Position Number	How	How Often	Purpose of Review
Budget and Fiscal Manager 2	0791030	Phone, in writing, in person, through Performance Accountability Feedback reviews	Daily, monthly, quarterly, annually	Ensure applicable policies and procedures are correctly interpreted and applied, and overall section objectives and deadlines are being met.

SECTION 9. OVERSIGHT FUNCTIONS —THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

- a. How many employees are directly supervised by this position? 0
- How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- | | |
|--|---|
| <input type="checkbox"/> Plan work | <input type="checkbox"/> Coordinates schedules |
| <input type="checkbox"/> Assigns work | <input type="checkbox"/> Hires and discharges |
| <input type="checkbox"/> Approves work | <input type="checkbox"/> Recommends hiring |
| <input type="checkbox"/> Responds to grievances | <input type="checkbox"/> Gives input for performance evaluations |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> Prepares and signs performance evaluations |

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

This position is subject to a criminal records check, which may require fingerprints. If offered employment, the offer will be contingent upon the outcome of a criminal records check (FBI). Any history of criminal activity will be reviewed and could result in the withdrawal of the offer or termination of employment.

Must comply with and adhere to applicable federal, state, local, and agency rules, laws, standards, procedures, and policies.

Contribute and promote a positive work environment that enables all employees to contribute to their fullest potential free from intimidation, harassment and/or discrimination and are treated with dignity and respect. Recognize value of individual and cultural differences, and create a work environment where individual differences are valued.

Promote and support the value agency places on EEO, AA, Diversity and Cultural Competency Principles through individual actions and dealings with employees, applicants, stakeholders, community partners, clients or Youth.

Additional skills, abilities and requirements:

- Skill in listening for understanding, ability to ask appropriate questions and apply problem solving skills
- Skill in providing factual information based on observation, knowledge and understanding.
- Ability to work collaboratively with a team as well as work well individually
- Possess an understanding of basic principles of governmental accounting and financial reporting.
- Ability to apply accounting theory to solve or evaluate solutions to problems and to document and communicate the application of theory is essential.
- Knowledge and skill working with a personal computer.
- Ability to use a variety of software applications including: Microsoft Word, Excel and Outlook
- Strong ability to show attention to detail
- Incumbent must remain current with capabilities of various software applications as well as other aspects of profession by attending training/education sessions.
- Strong verbal and written communication skills.

Desired attributes:

Proficient skill and ability to use Microsoft Outlook, Word, Excel
Demonstrated experience working with Oregon's Statewide Financial Management System (SFMA) and OBIEE query software.

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Note: If additional rows of the table are needed, place cursor in last cell at end of a row and press Tab key.

Operating Area	Biennial Amount (\$00000.00)	Fund Type

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name, and position number.

SECTION 12. SIGNATURES

Employee Signature

Date

Supervisor Signature

Date

Appointing Authority
Signature

Date