



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

GRADUATE ACCOUNTANT II

Job Number: 20001643

Job Code: 91160V231016

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/1982

Job Revised: 10/16/2023

Grade: 14 Salary (MIN - MID):

\$22,602-\$33,903 - Hourly

\$3,672.84-\$5,509.24 - 37.5 Hr. Monthly Salary

\$3,917.68-\$5,876.52 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Performs technical professional accounting duties in the application of accounting principles, methods and procedures in the establishment, analysis and maintenance of complex accounting records within a financial management system or performing functional supervision over a statewide accounting activity OR Within the single designated organization of a Cabinet or designated Department responsible for issuance of the Commonwealth's Annual Comprehensive Financial Report (ACFR) and expending at least \$700 million in federal funds annually, performs complex professional accounting duties in the administration of intermediate level federal grant programs or special project teams; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE, TRAINING, OR SKILLS:

One year of professional accounting experience.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Professional experience in Kentucky State Government accounting will substitute for the education on a year- for-year basis.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Applies professional accounting principles and auditing standards to develop, maintain database or changes to eMars. Performs professional accounting duties in the application of Generally Accepted Accounting Principles (GAAP) when either creating or approving complex accounting transactions within the Commonwealth's accounting system. Audits complex transactions for compliance before payment and posting in the general ledger. Maintains chart of accounts data elements in eMars. Creates or inactivates accounting templates, adds tasks and task order numbers, creates activity codes, and adds subfunction codes to newly created function codes. Tracks expenses for indications of trends and spending analysis. Assists in the preparation and review of annual, quarterly, and monthly financial reports. Creates adhoc reports and runs established reports from internal databases and eMARS. Audits and approves journal voucher corrections, cash deposits, interaccount transactions, accounts receivables invoicing, and revenue refunds. Ensures accuracy of the transaction or correction and the associated funding elements. Has primary responsibility over a statewide accounting function. Monitors all aspects of federal intermediate grants awarded, to include setting up chart of account elements for each grant in eMars consisting of multiple program codes and/or major program codes, with more than one funding profile to satisfy multiple federal funding/reporting requirements. Performs weekly drawdowns from federal agency, analyzing and reconciling expenditures and revenue. Creates journal vouchers or cash receipt documents for grant activity and filing multiple federal financial report for each grant. Applies accounting principles to develop, implement or change accounting policies and procedures. Reviews financial statements and advises as to the availability of funds. Prepares periodic financial statements and analyses. Prepares reports on cost allocations, revenue and expenditure comparisons, and cash flow projections. Assists in the preparation of budget information. Consults with agency management on accounting problems affecting department or cabinet policies.

UNIQUE PHYSICAL REQUIREMENTS:

Any unique physical requirements necessary to perform the duties of a specific position will be listed on the individual position description, if applicable.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title typically perform work in an office setting.

ADDITIONAL REQUIREMENTS:

Upon employment, employees in this job classification may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this job classification. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job classification may be required to submit to a drug- screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.