



Accounting & Auditing Career Family LEVEL DESCRIPTIONS

PURPOSE

Jobs in this family perform professional accounting work that requires the application of accounting and audit theories, concepts, principles, and standards to the financial activities of the State. The jobs in this family are accountable to the taxpayer and regulatory agencies for the efficient use of financial resources, by maintaining, tracking, budgeting and reporting; enforcing compliance in accordance with federal and state laws and rules, accounting standards, and state policies and procedures; and providing analysis and insight to enable others to effectively make business decisions.





Accounting & Auditing Career Family LEVEL 1 DESCRIPTION - Professional Track

A-1

Class Code: 801001 Accountant/Auditor I
Class Code: 801011 Exempt Accountant/Auditor I

Summary

Performs professional level accounting and routine audit work that requires the application of basic accounting principles, control procedures, and/or audit techniques following established procedures and/or standard practices. Employees in this role seek guidance and advice from more experienced colleagues and are focused on gaining the knowledge and experience to perform more independently and participate in work of higher complexity.

Accountabilities

- Undertakes specified professional accounting tasks of varying complexity to support and assist higher-level colleagues in:
 - providing specific preliminary or initial analyses and interpretations;
 - preparing standard financial management reports; and
 - reviewing previous financial records or audits; examining data, records, and information; identifying patterns and raising issues; and report preparation.
- Prepares and maintains financial records to ensure accuracy and compliance with laws and standards.
- Selects and uses appropriate procedures to analyze and interpret data and/or produce required reports.
- Learns accounting and audit related policies, procedures, and laws and develops a general understanding of the accounting/audit function and the services of the agency and the State.
- Provides technical guidance and may monitor and review the work of junior colleagues to ensure work accuracy and consistency and to contribute to departmental efficiency.

Competencies

- **Attention to Detail:** Shows concern for all aspects of tasks
- **Communication:** Clearly conveys information to others and checks for understanding
- **Information Seeking:** Actively seeks, collects, and evaluates information
- **Integrity:** Conducts work in an honest, ethical, responsible, and committed manner
- **Organization:** Plans ahead, sets priorities, and works in an orderly manner
- **Teamwork:** Works cooperatively with coworkers and treats them with respect

Job Knowledge (typical education/experience needed for entry into the level)

4-year Accounting Degree, coursework in accounting, or seasoned vocational accounting practitioner who has familiarity with accounting principles.

Career Development

This role provides the opportunity to gain government accounting/audit experience, build competence, develop analytical skills, and begin a long-term career with the State. The State offers accounting/audit opportunities at this level that begin to build solid knowledge of procedures, policies, laws and regulations and how they apply to the various State functions/audit entities while operating in a team oriented environment.

To develop proficiently in this role, it will be important to focus on the detail of analyses and work product, progressively learn and apply relevant procedures, policies, laws, and regulations, seek out answers to questions, learn how to set priorities and organize work, have confidence in own abilities, and effectively communicate with others.

For movement to the next level, an employee will need to demonstrate accurate and timely accounting/audit work and the full range of supporting behaviors, an understanding of the “why” behind procedures and policies, sound judgement and well informed decisions, initiative and ability to take on more challenging responsibilities with greater independence, and desire to progress.



Accounting & Auditing Career Family
LEVEL 2 DESCRIPTION - Professional Track
Class Code: 801002 Accountant/Auditor II
Class Code: 801012 Exempt Accountant/Auditor II

A-2

Summary

Performs professional level accounting and audit work that requires analysis and judgment under guidance or within the framework of defined policies, procedures, and practices to determine the general approach to use in a given situation. Employees in this role work on financial data, projects and/or audits of moderate scope where analyses of situations or data require a review of a variety of factors. While employees in this role seek advice and guidance of more senior level colleagues on complicated issues or solutions, this role is for a well-grounded, middle level professional who has good knowledge of existing systems/processes and has the ability to handle most regular issues independently.

Accountabilities

- Applies technical knowledge and expertise using principles and techniques to provide specific analyses of financial records and interpretations of information and data.
- Prepares and maintains all financial records (with authority approval) in an agency with a less complex, smaller accounting system/process characterized as single general accounting system/process involving limited accounting and compliance factors and is of lower risk and exposure in terms of the resources (e.g., financial, number of users) impacted.
- Creates, prepares, and completes a variety of reasonably standard financial management reports to provide information to management or other end users. Independently performs portions of or contributes significantly to more complex financial management reporting.
- Initiates, directs and completes standard audits and/or projects involving financial records and develops specific solutions or recommendations to ensure compliance.
- Consistently works independently on audits of moderate complexity.
- Under the direction of more senior colleagues or independently performs a limited number of complex audits and/or projects, involving a number of rules and regulations, multiple parameters and issues, areas requiring significant analysis and judgment, and have broader impact.
- Presents financial/audit reports to more senior level colleagues.
- Makes professional recommendations and offers insights that contribute to the development of wider solutions to business issues and problems.
- Continues to learn accounting and audit related policies, procedures, and laws and provides interpretations and information to junior colleagues.
- Provides technical guidance and reviews the work of junior colleagues to ensure work accuracy and consistency and to contribute to departmental efficiency.

Competencies

- **Attention to Detail:** Shows concern for all aspects of tasks
- **Communication:** Clearly conveys information to others and checks for understanding
- **Integrity:** Conducts work in an honest, ethical, responsible, and committed manner
- **Organization:** Plans ahead, sets priorities, and works in an orderly manner
- **Initiative:** Sets goals and puts forth the effort required to achieve them
- **Problem Solving:** Recognizes and evaluates problems, and recommends sound solutions
- **Expertise:** Develops self to expand own knowledge, applies it, and shares with others

Job Knowledge (typical education/experience needed for entry into the level)

4-year Accounting Degree and 1-2 years of progressive experience equivalent to Level 1 of the Accounting Job Family.

Career Development

This role provides the opportunity to gain more in-depth and involved accounting/audit experience, including data gathering, analyses, report preparation, and/or problem identification. Opportunities at this level involve working independently, exercising judgement and making recommendations that require the interpretation of procedures, policies, laws, and regulations.

To develop proficiently in this role, it will be important to demonstrate: initiative in analyses, assignment research and understanding, and exposure to more complex work; independence and accurate interpretation of analyses, policies, laws, and regulations; effective communication; and ability to work under pressure and/or deadlines which require organization and prioritization of work.

For movement to the next level, an employee will need to perform responsibilities and assignments independently, confidently, accurately, and timely; constantly provide quality and useful information, reports, and recommendations; demonstrate an interest in expanding responsibilities by assisting other team members (junior colleagues, peers or supervisor) and/or by tackling larger and more complex assignments; and completion of required tests and trainings.



Accounting & Auditing Career Family
LEVEL 3 DESCRIPTION - Professional Track
Class Code: 801003 Accountant/Auditor III
Class Code: 801013 Exempt Accountant/Auditor III

A-3

Summary

Performs advanced or specialized accounting and audit work that requires considerable independence in the interpretation of practices and laws and the exercise of judgment in making decisions. Employees in this role may serve as a technical or project lead on standard projects/audits, the senior member of large-scale projects/audits, or conduct complex projects/audits independently. While employees in the role seek advice and guidance of more senior level colleagues on unusual problems or matters affecting general policy, this role is for an advanced professional who has thorough knowledge of specified systems and/or processes and can modify or develop new procedures to meet specialized needs.

Accountabilities

- Serves as a technical resource by leveraging and applying own specialized knowledge and expertise to provide consultative advice on specific technical issues, analyze projects, define problems, and develop key insights and/or novel solutions.
- Prepares and maintains all financial records (with approval authority) in an agency with a large complex or multiple accounting system/process that involve a variety of accounting and compliance factors and is of high risk and exposure in terms of the resources (e.g., financial, number of users) impacted.
- Creates, prepares, and completes a variety of more complex, sensitive, audits or non-standard financial management reports to provide information to management or other end users. Performs a final review of the financial reports prepared by junior colleagues.
- Initiates, directs, and completes projects involving a number of rules and regulations, multiple parameters and issues, areas requiring significant analysis and judgment, and have broader impact. Examples include highly complex projects dealing with outside funds, non-governmental entities, and grant receipts of increased complexity.
- Seeks out new areas to audit, directs, and completes multiple complex audits. Examples of complex audits include companies with complicated organizational structures and ownerships, numerous or complicated tax issues, very large companies with high volume of records, businesses with lack of records, and unique accounting systems.
- Is considered a statewide expert in a complex industry of audit.
- Effectively presents and explains financial/audit reports to more senior level colleagues.
- May design accounting information systems to facilitate analysis, make recommendations on accounting/audit systems and software and assist in the trial, implementation and training.
- Maintains proficient knowledge and continues to learn accounting and audit related policies, procedures, and laws and provides interpretations and information to junior colleagues. Participates and assists in the development of policies and procedures.
- Guides, trains, coaches, or mentors others on how to frame and define issues and conduct effective research, data collection, analyses, and develop recommendations.
- Provides technical guidance and reviews the work of junior colleagues to ensure work accuracy and consistency and to contribute to departmental efficiency. May provide input into performance reviews.

Competencies

- **Expertise:** Develops self to expand own knowledge, applies it, and shares with others
- **Problem Solving:** Recognizes and evaluates problems, and recommends sound solutions
- **Initiative:** Sets goals and puts forth the effort required to achieve them
- **Decisiveness:** Exercises sound judgment and makes timely, well-informed decisions
- **Assertiveness:** Acts with confidence and completes work independently
- **Developing Others:** Plans and supports the development of others

Job Knowledge (typical education/experience needed for entry into the level)

4-year Accounting Degree and 3-5 years of progressive experience equivalent to Level 2 of the Accounting Job Family.
4-7 years cumulative experience in Accounting Job Family.

Career Development

This role provides the opportunity to initiate and direct challenging accounting and/or auditing projects and serve as a technical resource to others. Opportunities at this level involve continued exposure to advanced and intricate data, policies, laws, regulations, and procedures and the ability to display technical leadership, particularly in the form of guidance and mentorship of junior level colleagues.

To develop proficiently in this role, it will be important to demonstrate an understanding and/or analyze the impact and implications of decisions while balancing the need for timely decisions; utilize past experiences and knowledge; perform advanced research; develop relationships and effectively work with other internal members as well as representatives from other State agencies and outside entities; and work under pressure and/or deadlines which require organization and prioritization of work.

For movement to the next level, an employee will need to demonstrate an awareness of issues, make suggestions for improvements, test and implement new approaches; demonstrate independence, good judgement and decision making; and provide self initiated guidance to others and is recognized and utilized by others for work/expertise in a certain field or area.



Accounting & Auditing Career Family
LEVEL 4 DESCRIPTION - Professional Track
Class Code: 801004 Accountant/Auditor IV
Class Code: 801014 Exempt Accountant/Auditor IV

A-4

Summary

Performs accounting and audit work that requires considerable independence in developing and evaluating plans and criteria for a variety of projects, audits, and activities. Employees in this role are usually regarded as an expert in their areas and may be a leader of a team. Work at this level requires a very high level of individual professional contribution and usually involves complex issues where analysis requires in-depth assessment, considering many variables, and potential consequences.

Accountabilities

- Serves as a technical business partner to leaders internally or externally and oversees and participates in the research and analysis of detailed analytical and complex accounting issues such as the interpretation and explanation of the impact of changing accounting principles. Leverages process and technical knowledge in looking at the broader level and identifies multi-level linkages of processes, issues, trends, and impact of changes or decisions.
- Provides input to key policy makers on the impact of changes and internally provides recommendations for the implementation of policy and operational changes.
- Develops and/or refines large complex or multiple accounting systems/processes that involve a variety of accounting and compliance factors and is of high risk and exposure in terms of the resources (e.g., financial, number of users) impacted to facilitate changes in operations and policies.
- Evaluates financial data/information on a broader, more macro or “bigger” picture level and provides insights, implications, and recommendations to the senior management or a state wide audience.
- Prepares explanations and advice to the senior management regarding accounting issues and financial statements.
- Reviews and determines if financial management reporting prepared by junior colleagues meets objectives and standards.
- Provides input into the financial management reporting that is needed and provides ad-hoc analysis on non-routine accounting matters.
- Identifies areas of opportunity or need, looking internally and externally, to help the department meet business goals.
- Provides management with input into business trends, changes and developments that will have an impact on auditing techniques and departmental performance and goals and provides recommendations on tax law interpretations and change.
- Primarily completes complex audits and/or projects and is considered a state wide audit expert in multiple areas of complexity.
- Serves as a technical resource to management, policy makers and outside tax professionals by applying own specialized knowledge and expertise of auditing.
- Helps set audit policy and standards by consulting with management on how tax will be applied to certain issues within an industry in South Dakota relating to areas of their expertise. Examples: telecommunications, medical, large manufacturers.
- Takes initiative to gain exposure to complex/special projects and problems to continuously refine and upgrade technical and business skills/knowledge.
- May design accounting information systems to facilitate analysis or make recommendations on accounting/audit systems and software and assist in the trial, implementation and training.
- Provides technical guidance to junior colleagues and may teach others new procedures to ensure compliance. May provide input into performance reviews.

Competencies

- **Expertise:** Develops self to expand own knowledge, applies it, and shares with others
- **Problem-Solving:** Recognizes and evaluates problems, and recommends sound solutions
- **Assertiveness:** Acts with confidence and completes work independently
- **Decisiveness:** Exercises sound judgment and makes timely, well-informed decisions
- **Relationship Building:** Builds, maintains, and strengthens relationships with others who can provide support
- **Organizational Awareness:** Acts with an understanding of organizational realities

Job Knowledge (typical education/experience needed for entry into the level)

4-year Accounting Degree and 3-5 years of progressive experience equivalent to Level 3 of the Accounting Job Family.
7-12 years cumulative experience in Accounting Job Family.

Career Development

This role provides the opportunity to work as a subject matter expert; provide advice and work with senior level management on complex financial problems; and have independence in the development of a variety of projects and other accounting activities.

To develop proficiently in this role, it will be important to continue to analyze the impact and implications of decisions while balancing the need for timely decisions; utilize available resources/people in the organization; develop communication skills and confidence in working with higher levels of management; continue to develop relationships and strengthen internal and external networks; and focus growth on technical and procedural knowledge to maintain recognition as an expert within own area.

For movement to the next level, there needs to be a significant business need and an employee will need to demonstrate a full understanding of financial systems; have skilled analysis, research, decision making and problem solving skills; have developed positive relationships with others internally and externally; demonstrate technical and procedural knowledge to identify unmet needs and develop and implement strategies; and have confidence and be decisive, while at the same time a leader, resulting in timely completion of projects and cooperation across many organizational boundaries.



Accounting & Auditing Career Family LEVEL 5 DESCRIPTION - Professional Track

A-5

Class Code: 801015 Exempt Accountant/Auditor V

Summary

Performs advanced technical accounting work that is wide in scope and extremely complex. Employees at this level have extensive knowledge in multiple processes, systems, practices that cross all relevant business areas and have statewide impact. Work at this level requires working under the guidance of statewide accounting policies and includes uniquely complex issues with many unknowns, and significant risk to the State. This role is typically occupied by 1 or 2 employees across the State Government.

Accountabilities

- Serves as an expert, financial professional for the state in one or more accounting areas characterized as having the scope and complexity to affect accounting operations statewide.
- Evaluates accounting processes and provides insights, implications, and recommendations to executive team and senior management.
- Investigates and provides solutions for complex systems/process problems where analysis of situations or data requires an evaluation of intangible variables.
- Uses strong judgment and knowledge to ensure validity of data and supports statewide financial management reporting, accounting systems and records, consolidation and budgeting processes which provide employees with direct access to relevant, accurate data.
- Updates, implements, and integrates accounting systems or accounting related information systems to provide timely and accurate financial information for internal management reporting and to meet external reporting requirements.
- Maintains sufficient awareness of all developments and trends to anticipate technical changes in reporting requirements both in accordance to accounting principles and external regulations.
- Implements new accounting requirements across the state and determines how accounting policies/updates are implemented into related information systems.
- Provides expert resolution of issues and monitors integration and quality of agency data and reporting.
- May manage multiple accounting projects, including the establishment of plans and prioritization of initiatives, identification of resource needs, and anticipation of conflicting needs to proactively resolve them.

Competencies

- **Expertise:** Develops self to expand own knowledge, applies it, and shares with others
- **Problem-Solving:** Recognizes and evaluates problems, and recommends sound solutions
- **Assertiveness:** Acts with confidence and completes work independently
- **Decisiveness:** Exercises sound judgment and makes timely, well-informed decisions
- **Relationship Building:** Builds, maintains, and strengthens relationships with others who can provide support
- **Organizational Awareness:** Acts with an understanding of organizational realities

Job Knowledge (typical education/experience needed for entry into the level)

4-year Accounting Degree and 3-5 years of progressive experience equivalent to Level 4 of the Accounting Job Family.
10-17 years cumulative experience in Accounting Job Family.

Career Development

This role provides the opportunity to serve as a statewide expert and have an impact on all state financial systems across the agencies, including a significant role in shaping accounting policy for the state; provide solutions to complex, statewide financial problems; and advise management on financial issues.

To develop proficiency in this role, it will be important to build and strengthen relationships across the state; have continued focus and identify ways to grow own technical and procedural knowledge; and communicate effectively in order to inform, educate, and influence.



Accounting & Auditing Career Family
LEVEL 1 DESCRIPTION - Managerial Track
Class Code: 801101 Accountant/Auditor Manager I
Class Code: 801111 Exempt Accountant/Auditor Manager

AM-1

Summary

Leads a team of vocational and/or professional staff for a specific segment of accounting activity. Employees in this role provide day-to-day supervision over an accounting area that tends to be specialized (e.g., accounts payable, receivable) and are typically located in medium to large departments. This is the first level of supervision where the employee has administrative responsibility for staff. Work at this level is guided by accounting policies and procedures that have been prescribed but there is some latitude for procedural variation.

Accountabilities

- Coordinates team and assigns work, reviews work in progress, and schedules all activities with the aim of providing quality analysis, information, and support to others.
- Monitors the performance of team, provides guidance and coaching, and motivates team to achieve their performance objectives. Acts as a technical reference for the team.
- Provides guidance and/or may perform the more complex activities of the work overseen.
- Ensures timely consolidation of financial reports.
- Ensures adequate documentation/support of transactions and reports.
- Ensures that the accounting activities are performed according to procedures, policies, and regulations; and monitors work for accuracy of detail and balancing against appropriate accounts.
- Improves and/or modifies standard procedures.
- Responsible for personnel actions including performance reviews and engages in effective people management activities (e.g., coordination of training and development).
- Maintains up-to-date knowledge of procedures, policies, and laws relevant to own area.

Competencies

- Displays Integrity & Commitment
- Acts Decisively
- Builds Strong Alliances
- Demonstrates Astuteness
- Builds Competence
- Exercises Due Diligence
- Focuses on Customer Needs
- Achieves Successful Results
- Communicates Powerfully
- Develops Successful Teams

Job Knowledge (typical education/experience needed for entry into the level)

College degree and 1-2 years of relevant experience in the accounting field.

Career Development

This role provides the opportunity to develop managerial capability and to lead and build an effective team comprised of mostly vocational staff. Opportunities at this level involved continued growth in own knowledge and abilities and greater exposure to the organization.

To develop proficiently in this role, it will be important to develop one's managerial and leadership skills including organization and prioritization of work, delegation of responsibilities, technical guidance and direction, and team member collaboration; identify ways to effectively communicate relevant procedures, policies, laws, and regulations to team; and focus on the detail of analyses and work product.



Accounting & Auditing Career Family
LEVEL 1 DESCRIPTION - Managerial Track
Class Code: 801102 Accountant/Auditor Manager II
Class Code: 801112 Exempt Accountant/Auditor Manager II

AM-2

Summary

Leads a team of comprised primarily of professional staff for a specific discipline of accounting activity and may oversee the first level of management/supervision in the Accounting Career Family. Employees in this role provide day-to-day supervision over an accounting or auditing area that tends to be specific (e.g., general ledger, routine audits and/or projects) for a large accounting operations, general accounting or routine audits/projects for a medium sized accounting operation, or all accounting activities for a small accounting operation. This is the first level of supervision where the employee has both technical and administrative responsibility for staff. Work at this level is guided by accounting policies, procedures, and regulations and requires thorough knowledge of own area systems/processes and can modify or develop new procedures to meet specialized needs.

Accountabilities

- Provides higher-level managers high quality data analysis, information, advice, and guidance within area of expertise, demonstrating judgement and a thorough understanding of the systems, policies, procedures, laws, and audit and/or project objectives relevant to own area.
- Coordinates team and assigns work, reviews work in progress, and coordinates all activities with the aim of providing quality analysis, information, and support to others. Integrates team activities to resolve both routine and complex issues and problems.
- Communicates goals and expectations for team members and makes proposals on resources and other requirements for planning/processes purposes.
- Ensures correct procedures are followed and that adequate documentation/support of letters and reports are prepared in accordance with standards. Supervises preparation of and approves reports relevant to accounting area.
- Ensures all audits and/or projects managed are delivered on time, are insightful, of high quality and accuracy, and have visible benefits and value for the State.
- Monitors and ensures effective implementation of relevant policies, practices, and laws; identifies and resolves issues that may arise; and determines what needs to be done in specific situations, reporting more complex issues to more senior managers when required.
- Identifies opportunities for procedural improvement and recommends modification to standard procedures.
- Monitors the performance of team, provides guidance and coaching, and motivates team to achieve their performance objectives. Acts as a technical reference for the team.
- Responsible for personnel actions including performance reviews and engages in effective people management activities (e.g., coordination of training and development).
- Maintains up-to-date knowledge of procedures, policies, and laws relevant to own area.

Competencies

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|-----------------------------------|-------------------------------|
| ▪ Displays Integrity & Commitment | ▪ Exercises Due Diligence |
| ▪ Acts Decisively | ▪ Focuses on Customer Needs |
| ▪ Builds Strong Alliances | ▪ Achieves Successful Results |
| ▪ Demonstrates Astuteness | ▪ Communicates Powerfully |
| ▪ Builds Competence | ▪ Develops Successful Teams |

Job Knowledge (typical education/experience needed for entry into the level)

4-year accounting degree or equivalent experience plus 3-5 years of relevant experience in the accounting field.

Career Development

This role provides the opportunity to develop managerial capability and to lead and build an effective team of both professional and vocational staff; engage in the professional development of team members while continuing to develop own knowledge and abilities; manage projects, analyze complex data, report to management, and make recommendations; and gain a wider understanding and exposure to accounting/audit function within the state.

To develop proficiently in this role, it will be important to provide clear expectations and direction; focus on the needs of the team and effectively respond to individual goals, development areas, and performance issues; continue to grow own and elevate the knowledge and skills of team; and build organizational awareness and important relationships.