



# New Mexico State Personnel Office

2600 Cerrillos Road  
Santa Fe, New Mexico 87505-0127

## Classification Description

### CERTIFIED PUBLIC ACCOUNTANT

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
<b>Certified Public Accountant</b>	<b>C20100</b>	<b>80</b>	<b>85</b>

*\*In accordance with SPB Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine their appropriateness.*

#### Occupation Description

Analyzes financial information and prepares financial reports to determine or maintain record of assets, liabilities, profit and loss, tax liability, or other financial activities within an organization.

#### Nature of Work

The Certified Public Accountant performs vital roles for businesses, such as accounting, auditing and preparing taxes. They work extensively with software and numbers to ensure companies are in compliance with tax laws. Certified Public Accountants can work for companies, accounting firms, or themselves as contractors.

The Certified Public Accountant's job may vary, depending on the company, type of Accountant, and duties required. Most Accountants work with tax returns and analyze financial information to ensure taxes are paid timely. They also audit accounts to check for misinformation or fraud and report financial information to companies. Many accountants also create and analyze budgets, perform consulting work, or offer legal services. Some accountants have a specialization, such as compensation, benefits, financial planning, or even forensics.

Technology is a big part of a Certified Public Accountant's job description. Specialized software is used to organize data and create reports. The Internet and databases are also used to extract financial information and other data. Some technically-inclined Accountants also implement and manage computer systems and create technology plans.

#### Distinguishing Characteristics of Levels

*Examples of work are intended to be cumulative for each progressively higher level of work. The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.*

- Prepares, examines, or analyzes accounting records, financial statements, or other financial reports to assess accuracy, completeness, and conformance to reporting and procedural standards.
- Reports to management regarding the finances of establishment.
- Establishes tables of accounts and assigns entries to proper accounts.
- Develops, implements, modifies, and documents recordkeeping and accounting systems, making use of current computer technology.
- Computes taxes owed and prepares tax returns, ensuring compliance with payment, reporting or other tax requirements.

## CERTIFIED PUBLIC ACCOUNTANT

- Maintains or examines the records of government agencies.
- Advises clients in areas such as compensation, employee health care benefits, the designs of accounting or data processing systems, or long-range tax or estate plans.
- Develops, maintains, and analyzes budgets, preparing periodic reports that compare budgeted costs to actual costs.
- Provides internal and external auditing services for businesses or individuals.
- Analyzes business operations, trends, costs, revenues, financial commitments, and obligations, to project future revenues and expenses or to provide advice.
- May supervise financial, administrative or clerical staff.

### Recommended Education and Experience for Full Performance

Must possess and maintain an active New Mexico license as a Certified Public Accountant (CPA) or apply for a reciprocal New Mexico CPA license if the CPA license is from another state (other than Puerto Rico or the Virgin Islands, which do not qualify) and five (5) years of public accounting and conducting financial audits.

### Minimum Qualifications

Must possess and maintain an active New Mexico license as a Certified Public Accountant (CPA) or apply for a reciprocal New Mexico CPA license if the CPA license is from another state (other than Puerto Rico or the Virgin Islands, which do not qualify) and three (3) years of public accounting audit, public accounting tax, or corporate accounting industry experience.

### Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O\*NET. O\*NET™ is a trademark of the U.S. Department of Labor, Employment and Training Administration.*

### Knowledge

**Economics and Accounting** — Knowledge of economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.

**Mathematics** — Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their applications.

**English Language** — Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

**Clerical** — Knowledge of administrative and clerical procedures and systems such as word processing, managing files and records, stenography and transcription, designing forms, and other office procedures and terminology.

**Computers and Electronics** — Knowledge of circuit boards, processors, chips, electronic equipment, and computer hardware and software, including applications and programming.

**Administration and Management** — Knowledge of business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources.

**Customer and Personal Service** — Knowledge of principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.

## CERTIFIED PUBLIC ACCOUNTANT

**Law and Government** — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.

### Skills

**Active Listening** — Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.

**Mathematics** — Using mathematics to solve problems.

**Reading Comprehension** — Understanding written sentences and paragraphs in work related documents.

**Writing** — Communicating effectively in writing as appropriate for the needs of the audience.

**Critical Thinking** — Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

**Speaking** — Talking to others to convey information effectively.

**Judgment and Decision Making** — Considering the relative costs and benefits of potential actions to choose the most appropriate one.

**Complex Problem Solving** — Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

**Time Management** — Managing one's own time and the time of others.

**Active Learning** — Understanding the implications of new information for both current and future problem-solving and decision-making.

**Statutory Requirements:** N/A

**Conditions of Employment:** Working Conditions for individual positions in this classification will vary based on each *agency's utilization, essential functions, and the recruitment needs* at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities.

**Default FLSA Status:** Exempt.

**Bargaining Unit:** This position may be covered by a collective bargaining agreement and all terms/conditions of that agreement apply and must be adhered to.

**Established:** 06/22/12

**Revised:** 8/8/2012

*Note: Classification description subject to change. Please refer to the SPO website [www.spo.state.nm.us](http://www.spo.state.nm.us) to ensure this represents the most current copy of the description.*