



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

ACCOUNTANTS AND AUDITORS

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
Accountants and Auditors-B	C2011B	55	
Accountants and Auditors-O	C2011O	60	
Accountants and Auditors-A	C2011A	65	

**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

Examine, analyze and interpret accounting records for the purpose of giving advice or preparing statements. Install or advise on systems of recording costs or other financial and budgetary data.

Nature of Work

Accountants and auditors help to ensure that firms are run efficiently, public records kept accurately, and taxes paid properly and on time. They analyze and communicate financial information for various entities such as companies, individual clients, and Federal, State, and local governments. Beyond carrying out the fundamental tasks of the occupation providing information to clients by preparing, analyzing, and verifying financial documents many accountants also offer budget analysis, financial and investment planning, information technology consulting.

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.

Basic

- Employees in this Role perform a variety of routine accounting and auditing functions.
- Employees follow state and federal laws, rules, regulations, agency policies and procedures, and generally accepted accounting and auditing standards.
- Employees assist others in preparing and reviewing documents and reports for accuracy and compliance with laws, regulations and standards; analyze, appraise, and make recommendations concerning operational /financial audits of department/agency programs and other entities, public or private that interface with the department/agency; and assist with budget preparation and calculating expenditures.

Recommended Education and Experience for Full Performance

Associates Degree in Accounting, Finance, Auditing or Business Administration and four (4) years directly related experience in accounting, auditing, finance and/or budgeting.

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Minimum Qualifications

High School or Equivalency and two (2) years directly related work experience in accounting, auditing, finance and/or budgeting.

Operational

- Employees in this Role analyze, appraise and make recommendations concerning operational/financial audits, and accounting, financial, and other management control systems.
- Employees ascertain compliance with established accounting and auditing policies, plans, and procedures; independently conduct internal and/or external financial or operational audits of accounting and other management control systems, which involve multiple funding sources and legal issues; interact with team members or customers to produce results; and maybe involved in training others.

Recommended Education and Experience for Full Performance*

Bachelor's Degree in Accounting, Finance, Auditing or Business Administration and two (2) years directly related work experience in accounting, auditing, finance and/or budgeting.

Minimum Qualifications

Associates Degree in Accounting, Finance, Auditing or Business Administration and two (2) years directly related work experience in accounting, auditing, finance and/or budgeting. Any combination of education from an accredited college or university in a related field and/or direct experience in this occupation totaling four (4) years may substitute for the required education and experience.

Advanced

- Employees in this Role consult on highly complex, and/or high accountability areas of accounting and auditing processes and procedures.
- Employees are often involved with multiple funding sources, a large variety of accounts, and development of reports describing the financial/ budgetary condition of the agency or government entities reporting to the agency.
- Employees participate in internal and/or external financial or operational audits of accounting and other management control systems, which involve legal issues.
- Employees may be responsible for multiple projects and proactively interact with staff members/customers to directly influence and impact results.

Recommended Education and Experience for Full Performance

Bachelor's Degree in Accounting, Finance, Auditing or Business Administration and four (4) years directly related experience in accounting, auditing, finance and/or budgeting.

Minimum Qualifications

Bachelor's Degree in Accounting, Finance, Auditing or Business Administration and two (2) years directly related work experience in accounting, auditing, finance and/or budgeting. Any combination of education from an accredited college or university in a related field and/or direct experience in this occupation totaling six (6) years may substitute for the required education and experience.

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Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O*NET. O*NETTM 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.

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.

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Coordination — Adjusting actions in relation to others' actions.

Statutory Requirements: NA

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. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

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: 07/07/2001 **Revised:** 9/20/201, 10/20/2015 (Min Quals)

**Adapted from the United States Bureau of Labor Statistics and are intended to illustrate the typical education and experience required for this occupation.*

Note: Classification description subject to change. Please refer to the SPO website www.spo.state.nm.us to ensure this represents the most current copy of the description.