

**POSITION DUTY STATEMENT**

PM-0924 (REV 06/2013)

CLASSIFICATION TITLE	OFFICE/BRANCH/SECTION	
Accountant Trainee (Specialist)	OPA/Local Program Accounting & Federal Reimbursements/LPN	
WORKING TITLE	POSITION NUMBER	EFFECTIVE DATE
Accountant Trainee (Specialist)	900-081-4179-xxx	

As a valued member of the Caltrans team, you make it possible for the Department to improve the mobility across California by being innovative and flexible; reporting to work as scheduled; working cooperatively with team members and others; and treating others fairly, honestly and with respect. Your efforts are important to each member of the team as well as those we serve.

**GENERAL STATEMENT:** (BRIEF SUMMARY OF THE MAIN PURPOSE AND FUNCTIONS OF THE POSITION. DESCRIBE THE SUPERVISORY RELATIONSHIPS INCLUDING THE CLASSIFICATION OF THE SUPERVISOR OR MANAGER TO WHOM THE INCUMBENT REPORTS. WHEN APPROPRIATE, IDENTIFY THE NEED FOR ANY CREDENTIAL OR LICENSE SUCH AS A DRIVERS' LICENSE.)

Under close supervision of the Accounting Administrator I, performs moderately accounting duties pertaining to local assistance projects. Ensures the safeguarding of assets, and compliance with fiscal and accounting policies applicable to the job. Specific duties include:

**TYPICAL DUTIES:** (BRIEF DESCRIPTION OF IMPORTANT DUTIES. RELATED DUTIES MAY BE GROUPED TOGETHER. USE ADDITIONAL SHEET IF NECESSARY.)

Percentage Essential (E)/Marginal (M) <sup>1</sup>	Job Description
45% (E)	Under the direction of a Lead, encumbers, and liquidates funds following federal and state guidelines, keeping current with budget revisions. Exercises functional control over routine financial cost accounting transactions. Examines and records accounting documents such as contracts, agency/state agreements, expenditure authorizations. Monitors and maintains accounting data and document flow through several automated accounting systems.
40% (E)	Under the direction of a Lead, review and audit invoices from local agencies, determines their validity, and prepares receiving records. Ensures that project cost records comply with federal and state regulations. This requires accuracy from various accounting systems to ensure integrity of each system and subsystem.
15% (M)	Under the direction of a Lead, communicates with various level of personnel regarding project status effectively.

<sup>1</sup> ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.  
MARGINAL FUNCTIONS are the minor tasks of the position that can be assigned to others.

**SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS**

This position does not supervise other employees.

**KNOWLEDGE, ABILITIES AND ANALYTICAL REQUIREMENTS**

The incumbent must have a thorough understanding of governmental accounting, accounting principles, and uniform accounting procedures that apply to local governments. Must also have thorough knowledge of cost principles, applicable to federal projects and/or grants, required by federal and state policy and statute for both direct and indirect costs.

Comprehensive knowledge of state fiscal policy and requirements, the department's budget development and fiscal processes, federal regulations, and the Local Assistance policies and manuals.

Ability to communicate effectively, both orally and in writing, with organizational managers and their staff on issues or problems

**ADA Notice** For individuals with sensory disabilities, this document is available in alternate formats. For information call (916) 654-6410 or TDD (916) 654-3880 or write Records and Forms Management, 1120 N Street, MS-89, Sacramento, CA 95814.

## **POSITION DUTY STATEMENT**

PM-0924 (REV 06/2013)

---

related to the Local Assistance-Highway program, Rural Planning and the statewide Planning and Research projects. Also provides detailed instructions and conducts training sessions to engineering staff on fiscal matters.

---

### **RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR**

Verifies the appropriate project and program funding and is responsible for certifying availability of funding. Errors in judgment could result in placing the Department in violation of constitutional and statutory requirements on the use of revenues and appropriations, incorrect payments, and negative public relations with local governments.

Incumbent must make independent judgments on what data is to be used, when the data is correct and when there is enough documentation to adequately support any financial analysis or reports prepared. The data/report must withstand review by local agency financial experts, CPAs, and state and federal auditors. If data is misrepresented, it could result in audit citations, over collection of federal funds or inappropriate dispersal of state funds to local agencies.

The incumbent is responsible for complying with the Information Practices Act (IPA), Civil Code section 1798, et seq., by protecting confidential information for the Department's vendors and employees. This information includes, but not limited to; social security number, address, phone number, medical or employment history, education, work history, financial transactions, or similar information. Failure to protect the Department's vendor and employee confidential information may damage the Division of Accounting's reputation as a confidential organization and result in lawsuits or employee grievances. Intentional violation of this Act will result in disciplinary action, up to and including termination of employment.

---

### **PUBLIC AND INTERNAL CONTACTS**

Frequent contact takes place with both headquarters and district managers at all levels, as well as their staff in training sessions or in operational matters dealing with Local Assistance policy and operating procedures. The position has personal contact with the State Controllers' Office, the Federal Highway Administration, the Federal Office of the Inspector General, and officials of both city and county governments.

---

### **PHYSICAL, MENTAL, AND EMOTIONAL REQUIREMENTS**

Employees may be required to sit for long periods of time using a keyboard and video display terminal. They may also be required to move large or cumbersome reports from one location to another. Employees must be able to concentrate and meet strict deadlines at times. Most of the jobs in the Division require interaction with many people. It is important that employees work with others in a cooperative manner.

---

### **WORK ENVIRONMENT**

While at their base of operation, employees will work in a climate-controlled office under artificial light. However, due to periodic problems with the heating and air conditioning, the building temperature may fluctuate. Most employees will work in workstations within shared cubicles. Working hours will be set sometime between 6:00 a.m. and 6:00 p.m. Overtime may be required, and vacations may be restricted, during peak times and fiscal year-end closing. Employees may be required to travel in state, but the travel it is not very frequent. Regular and punctual attendance is required as a condition for employment.

---

I have read, understand and can perform the duties listed above. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

**POSITION DUTY STATEMENT**

PM-0924 (REV 06/2013)

EMPLOYEE (Print)

EMPLOYEE (Signature)	DATE
----------------------	------

I have discussed the duties with and provided a copy of this duty statement to the employee named above.

SUPERVISOR (Print)

SUPERVISOR (Signature)	DATE
------------------------	------