

Iowa Department of Administrative Services – Human Resources Enterprise  
Classification Series Guidelines

## Accountant/Auditor Series

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### Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
<b><u>SERIES 1:</u></b>	
00309	Accountant/Auditor 1
00311/90311	Accountant 2
00312/90312	Accountant 3
<b><u>SERIES 2:</u></b>	
00309	Accountant/Auditor 1
00327/90327	Field Auditor

### Series Concept

This series covers those positions that perform professional level operating and/or cost accounting or field auditing work that requires the application of well-established accounting/auditing principles, theories, concepts, and practices to a wide variety of difficult problems.

### Exclusions

The following are excluded from classification within this series:

1. Positions assigned responsibility for budgetary matters as their primary function should be allocated to the Budget Analyst series.
2. Employees in the accounting area, but are not at the professional level should be allocated to the Accounting Clerk or Accounting Technician series.
3. All positions that do not have professional accounting and auditing functions assigned as the predominate part of their job.
4. Auditors for which a specific job class or class series exists in the classification plan.

### Class Distinctions

#### Accountant/Auditor 1

The Accountant/Auditor 1 is the trainee-level professional who initially functions under close supervision. Position incumbents spend a minimum of 12 months at this level learning and preparing to be eligible for advancement to the journey level for the series.

#### Accountant 2

The Accountant 2 performs journey-level professional accounting work involving the management and maintenance of diversified financial recordkeeping. A primary characteristic at this level is the responsibility for operating an accounting system or segment in the intended manner, making day-to-day decisions concerning the accounting treatment of those financial transactions and making recommendations or handling unusual or complex transactions. This can include to a degree the oversight of others though normally in less than an official lead work capacity. Because this is considered to be at the journey level within the series a great deal of independent action can be

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expected. Because the position is tied together with Accountant Auditor 1 as a trainee/journey class, the class of Accountant 2 will include wide latitude of positions ranging from extremely complex to those that are minimally beyond a trainee status.

### **Accountant 2 (90311)**

This class code 90311 is used for positions that are exempt from collective bargaining. This class is intended for both trainee- and journey-level for positions exempted from bargaining. As such, the class has an extended range that is considered equal to the Accountant/Auditor 1 and Accountant 2 contract-covered classes.

### **Accountant 3**

Positions in this class directs, coordinate, and maintain a major accounting system. Incumbents may oversee, but not supervise, clerical, technical and/or professional accounting staff. They receive little technical supervision, subject basically to administrative review. Position incumbents at this level are not expected to be heavily involved in the day-to-day operational aspects, as found at the Accountant 2 level, but function more in an administrative/oversight capacity. This would include overseeing the compilations of financial records, formulating the overall operational procedures, and developing modifications and revisions to the accounting system, but generally not participating in the actual maintenance or updating of the financial entries.

### **Field Auditor**

The Field Auditor performs journey-level professional field auditing in various types of businesses and business entities. Examples of this work may include determining employer liability for taxes and insuring continuous, proper filing of reports by the employer. At this level, employees may review reports of lower level auditors for coverage of law violations, mathematical and accounting accuracy, and arrangement of subject matter, analyzing content of auditors' reports for technical soundness as necessary. They prepare regular and periodic reports of activities and special reports on matters requiring a decision or interpretation by superiors.

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