



JOB FAMILY CONCEPT

This family consists of four levels of fiscal management work. Levels are distinguished based on the complexity and scope of responsibilities, the degree of specialization, and the degree of independence. This job family is distinguished from the Fiscal Professional family by the primary responsibility for unit management functions and increased accountability. Fiscal Managers are distinguished from fiscal supervisors by the greater degree of responsibility of organizing, planning and leading a fiscal department, managing a larger staff, and serving as a strategic advisor. This job family is distinguished from the Administrative Management job family by having a primary focus on financial management rather than broad administrative functions. Positions in this family direct, manage, supervise and coordinate fiscal activities and operations including, but not limited to the following functions:

- Staff supervision
- Strategic and long range planning
- Final signature authority on fiscal related items
- Analysis and interpretation of rules and regulations
- Creating and managing budgets
- Financial reporting
- Creating projections
- Budget analysis

Positions supervise work units responsible for fiscal activities, compliance related efforts and/or direct system-wide complex fiscal programs. These work units occur throughout the university system and include MAU finance offices, institute finance offices, departmental finance offices, and research institutions.

This family provides unit management, fiscal expertise and guidance in several areas including:

- Fiscal analysis
- Fund accounting
- General accounting
- Budget management
- Grants & Contracts
- Payroll
- Travel
- Debt
- Tax
- Investment/Banking
- Accounts payable/Accounts receivable
- Asset management

TYPICAL FUNCTIONS

[Note: A single position may involve one or more of the functions listed, and may include functions not listed.]

- Direct/manage/supervise staff and functions of fiscal professional or technical unit(s)
- Guide and manage staff in all fiscal related departmental processes
- Serve as strategic advisor in developing short and long term planning for the department(s), unit, campus or system level
- Develop programs, systems, processes and procedures
- Provide expertise, advice and recommendations on complex issues to executive management
- Authorized to commit the organization to expenditures
- Provide analysis and interpretation of information that is gathered/received
- Provide cost projections
- Prepare and review grant/contract proposals in compliance with granting agency requests
- Perform advanced professional accounting functions
- Prepare management reports and trends analyses
- Ensure compliance with internal and external funding and reporting requirements
- Assign costs associated with fiscal activities
- Manage and provide expertise in service/recharge centers

LEVELS AND COMPETENCIES

The primary distinction between levels is reflected in the Level Descriptors. As levels increase, scope, complexity and degree of independence increase. Higher levels may perform duties of lower levels. Education and experience are stated at the minimum threshold for the level. Additional education or experience may be desirable for some positions.

Level 1
PCLS: 02201

Grade 80
Exempt

Descriptors

Work is performed under general direction. Manage a professional fiscal unit that is either large in complexity* OR scope*. Perform fiscal professional duties. Prepare management reports, approve charges and act as the signature authority for journal vouchers. Identify resource needs; prepare and submit budget requests; allocate resources accordingly. Establish schedules and methods for providing assigned fiscal services. Supervise** staff.

Knowledge, Skills, and Abilities

Knowledge of accounting theory and generally accepted accounting principles (GAAP). Knowledge of rules and regulations associated with fiscal activities. Knowledge of complex spreadsheet and database development, and of computer generated reports. Knowledge of



strategic planning procedures and project management. Knowledge of cost/benefit analysis, budget forecasting techniques, and budget preparation procedures. Ability to supervise**.

Education and Experience

Bachelor's degree in accounting or related field and 3 years professional fiscal experience, or an equivalent combination of training and experience. Professional licensure preferred (e.g. CPA, CFM).

Level 2
PCLS: 02202

Grade 81
Exempt

Descriptors

Work is performed under general direction. Manage a professional fiscal unit that is moderate in both complexity* AND scope*. Research and resolve complex issues. In conjunction with higher level managers, forecast fiscal needs/commitments, develop processes, and participate in planning. Monitor compliance with applicable rules and regulations.

Knowledge, Skills, and Abilities

Same as level one, plus: Knowledge of compliance requirements. Expert analytical and research skills. Ability to recommend actions for improvements to current processes. Ability to communicate reporting requirements to lower and upper level staff.

Education and Experience

Bachelor's degree in accounting or related field and 4 years professional fiscal experience, or an equivalent combination of training and experience. Professional licensure preferred (e.g. CPA, CFM).

Level 3
PCLS: 02203

Grade 82
Exempt

Descriptors

Work is performed under long-range administrative direction. Direct a large and diverse fiscal program involving multiple work units that is both large in complexity* AND scope* and/or direct a system-wide complex fiscal program and develop related policies and systems. Typically a second line supervisor**. Authorized to commit the organization to major expenditures and obligations. Forecast fiscal needs/commitments, develop long range and strategic plans, develop processes, and participate in planning on an organization-wide scope.

Knowledge, Skills, and Abilities

Same as level two, plus: Advanced knowledge of rules and regulations associated with fiscal activities, and ability to interpret these rules and regulations. Knowledge of an area of fiscal specialty (e.g. debt management, tax compliance, business planning). Expert management skills. Ability to develop/design improvements to accounting processes. Ability to design and introduce fiscal programs and systems having system-wide impact.



Education and Experience

Bachelor's degree in accounting or related field and 5 years progressively responsible professional or management fiscal experience, or an equivalent combination of training and experience. A Master's degree or professional licensure preferred (e.g. CPA, CFM).

Level 4
PCLS: 02204

Grade 83
Exempt

Descriptors

Work is performed under long-range administrative direction. Direct or manage a major fiscal unit that is both large in complexity* AND scope* and has system-wide or MAU-wide impact. Responsible for a complex* unit which performs specialty functions that may be diverse and unrelated. Serve as specialist or expert resource and advise executive management in specialty area. Set direction for MAU or system in specialty area, and recommend changes to executive management. Develop and provide oversight for processes, policies, and procedures which have campus or system-wide impact. Create and perform training related to processes and procedures. Responsible for compliance and enforcement of federal standards at the MAU or system level. Provide final review and approval of documents, reports, and grants prior to submission. Prepare, submit and modify federal statements, reports and forms. Serve as liaison between auditors and university staff, act as university's representative, on behalf of unit(s). This level is distinguished from lower levels by the ability to influence operations and processes in other units, the impact decisions have on the university system, the amount of contact with funding agencies, and the responsibility for setting direction and policies that have campus or system-wide impact.

Knowledge, Skills, and Abilities

Same as level three, plus: Expert knowledge of multiple specialty areas. Extensive research skills. Expert problem solving and project management skills. Ability to effectively enforce rules and regulations, and ensure compliance. Ability to develop and deliver comprehensive trainings. Ability to formulate unique and creative solutions for complex problems. Ability to effectively negotiate, motivate, and mediate conflict.

Education and Experience

Master's degree in related field and 5 years progressively responsible fiscal management experience, or an equivalent combination of training and experience. Professional licensure preferred (e.g. CPA, CFM).



- * **Complexity:** Refers to the diversity of rules and regulations (e.g. federal, state, and university regulations, Generally Accepted Accounting Principles (GAAP), Federal Acquisition Regulations (FAR), and Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), National Automated Clearing House Association (NACHA), Uniform Commercial Code (UCC), the Internal Revenue Code, and contractual agreements). Complex positions typically work with multiple funding sources (e.g. federal, state, and private). Complexity increases as the number of funding sources and different regulations increase. Complexity also refers to the ability to manage multiple diverse fiscal activities, programs and functional units. Complex positions typically work with high-level stakeholders, funding agencies, multiple departments and campuses.
- * **Scope:** Refers to the impact that a fiscal unit has on the organization or the size of an organization and the volume/number of fiscal transactions. Scope also refers to the impact of recommendations or decisions a position has on policies and programs. Positions with large scope are responsible for multiple programs, activities and units which have significant impact at the campus or system level. Positions with large scope must resolve situations that impact campus-level business activities.
- ** **Lead:** Provide day-to-day guidance, training and direction for staff in addition to other duties. Regularly assign and review work. Is fluent in assigned area of responsibility.
- ** **Supervise:** Hire, train, evaluate performance and initiate corrective action.

[May 2009 revisions included adding Level 4 and formatting document for consistency.]