



STATE OF COLORADO

CLASS SERIES DESCRIPTION

July 1, 2009

CONTROLLER

H8C1XX TO H8C3XX

DESCRIPTION OF OCCUPATIONAL WORK

This class series uses three levels in the Professional Services Occupational Group and describes work as the manager or accounting authority for the financial systems of state government agencies. Positions in this class series apply the principles, theories, and practices of accounting and public administration either as controllers or accounting specialists.

Controllers are chief accounting officers responsible for planning, implementing, and managing the accounting operations and functions of a centralized accounting report system for a state agency or division. Positions in this class series interpret and apply generally accepted accounting principles, theory, and state fiscal rules and policies for agency management and accounting staff. Positions manage accounting functions ranging from single to multiple agency programs utilizing single to multiple funding sources (cash, general, and federal).

Accounting specialists work with accounting data, programs and systems on a program-wide or statewide basis and provide consultative accounting expertise to controllers, budget officers, accountants and managers. Positions in this class series are involved in the analysis of accounting system needs for modification or improvement and in the design, development and implementation of accounting systems on a program-wide or statewide basis. Positions assure compatibility of state and program accounting systems with state fiscal rules, policies and professionally accepted accounting principles. Some positions may function as field controllers.

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CONTROLLER I

H8C1XX

CONCEPT OF CLASS

This class describes the first-level controller. Duties include managing the analysis and review of state agency funding sources, program requirements and expenditures, grant requirements, professional accounting theory and standards, and state fiscal rules, policies and procedures. Within state fiscal guidelines, positions manage the maintenance of agency accounting sub-systems. As necessary, positions also manage the modification of central accounting system procedures to adapt sub-systems, including internal control procedures, in order to satisfy management needs and operating program financial reporting requirements. Positions also advise agency management on accounting and fiscal matters.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making – The decisions regularly made are at the process level, as described here. Within limits set by state fiscal rules, professional accounting principles, the agency's available technology and resources, and fiscal objectives and regulations established by a higher management level, choices involve managing and maintaining the accounting operations and functions, including designing the set of accounting functions and operations when required. The state's general accounting system exists but must be implemented and applied to specific state agency settings. For example, a position oversees the design of an accounting sub-system to track line item expenditures for a new agency program mandated by state legislation. This individualization requires analysis of accounting and program data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in accounting processes. This examination requires the application of known and established accounting theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the agency accounting problem. As an example, a position directs the analysis of changing federal grant requirements and decides to modify an agency's internal accounting control procedures to stay in compliance with new grant reporting requirements. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity – The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting theories and principles and state fiscal rules in order to tailor them to develop a different approach or tactical plan to fit specific state agency accounting/fiscal or program circumstances, or funding source requirements. While general state fiscal policy, precedent, or non-specific accounting principles exist, they are inadequate in detail so they are relevant only through approximation. For example, a position adapts accounting sub-system procedures to meet program reporting requirements changed by new state or federal regulations. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing state fiscal

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guidelines so they can be applied to particular agency or program circumstances and to deal with emergencies. For example, a position adapts an agency's program accounting report procedures to provide fiscal information requested by a state legislative committee.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of either of the following:

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For instance, a position negotiates the grant reporting requirements with grantor representatives as an award is being finalized.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, the position represents the agency and testifies before legislative committees.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as an individual contributor, work leader, or unit supervisor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

OR

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

OR

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and

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resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

CONTROLLER II

H8C2XX

CONCEPT OF CLASS

This class describes the second-level controller or first level accounting specialist. In addition to the duties and responsibilities of a Controller I, positions rate higher on the decision making and complexity factors, due in part to an increased number and size of programs and funding sources. The Controller II differs from the Controller I on the Decision Making and Complexity factors and may differ on the Line/Staff Authority factor.

This class also describes the fully-operational accounting specialist. Duties include researching rules, regulations and accounting principles and consulting with state agency accounting and fiscal staff, program staff and management to identify accounting system design and/or modification needs. Positions also analyze legislative and administrative procedures and requirements and accounting system operations and methods to identify accounting system design and/or modification needs. Positions develop new accounting procedures and schedules for statewide or agency-wide implementation. Positions also consult with and/or train local government and private-sector agency staff to assure that their accounting systems meet state fiscal and reporting standards when those agencies are involved in state-funded or monitored programs. Positions provide specialized training to accounting staff in state agencies.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making – The decisions regularly made are at the interpretive level, as described here. Within limits of state fiscal rules and allocated human and fiscal resources, choices involve determining tactical plans to achieve the fiscal tracking and control objectives established by the higher management (strategic) level. This involves establishing what accounting sub-systems will be established and what accounting processes will be done, developing the unit budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions will develop staffing patterns which assure that program fiscal reporting requirements and state fiscal reporting regulations are met. This level includes inventing and changing sub-systems and altering guidelines that will be applied by others statewide. As an example, as required by agency missions, positions establish accounting sub-systems used by agency units. By nature, this is a level where positions are not bound by processes and operations in their own agency programs or sub-systems as a framework for decision making and there are novel or unique accounting or fiscal situations that cause uncertainties that must be addressed at this level. As an example, uncertainties caused by changing regulatory and fiscal reporting guidelines must be addressed in order to establish fiscal reporting procedures at the agency level. Through deliberate

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analysis and experience with these unique situations, the manager or expert determines the sub-systems, guidelines, and programs for the future.

OR

The decisions regularly made are at the process level. This level of decision making is only used in conjunction with accounting specialist positions. Within limits set by state fiscal rules, professional accounting principles, the agency's available technology and resources, accounting system control and report objectives, and regulations established by a higher management level, choices involve determining accounting processes and systems. This includes designing and implementing sets of operations, functions and systems. The statewide fiscal standards or systems exist but must be individualized. For example, a position establishes an accounting sub-system for a program to meet newly issued federally-funded program accounting report requirements. This individualization requires analysis of accounting procedures, schedules and data that are complicated. Analysis is breaking the accounting problem into parts, evaluating and interpreting the parts, and making decisions such as adaptations or modifications to accounting procedures or schedules. This analysis requires the evaluation and application of the full range of accounting theory, professionally accepted principles, conceptual models and precedents. Through analysis, for example, positions determine that agency accounting sub-systems are not in compliance with state fiscal standards and recommend to agency controllers and/or management that the systems be modified to assure such compliance. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity -- The nature of, and need for, analysis and judgment is formulative. Positions evaluate the relevance and importance of accounting theories, concepts and generally accepted principles in order to tailor them to develop a different approach or tactical plan to fit specific program-wide or statewide accounting system needs for state agencies. While general state fiscal policy and professional accounting precedents, principles and non-specific practices exist, they are often inadequate so they are relevant only through analogy or approximation to meet specific needs. In conjunction with the full range of accounting theories, concepts and principles, positions use judgment and resourcefulness in tailoring the existing statewide fiscal rules and state controller guidelines so they can be applied to particular program or statewide circumstances and to accommodate changing legislative or administrative requirements. For example, a position will determine how the state will account for and report items both under state accounting principles and higher education accounting principles.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Clarifying underlying rationale, intent and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, a position will offer training to accounting and fiscal staff on the accounting theory behind accounting system design or modification. Such

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clarification or training goes beyond technical instruction about how to use accounting systems or process transactions. It must include explanation of the underlying conceptual basis of the system to other professionals or management.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For instance, a position negotiates the grant reporting requirements with grantor representatives as an award is being finalized.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, the position represents the agency and testifies before legislative committees.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a work leader, staff authority, or unit supervisor.

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

OR

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of a statewide program or system. This authority directly influences management decisions at least on a program-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of a program-wide system or regarding the application of a statewide system within the agency or to its clients.

OR

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and

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recommend hire, promotion, or transfer. This level is not used in conjunction with accounting specialist positions.

CONTROLLER III

H8C3XX

CONCEPT OF CLASS

This class describes the third, and highest, level controller and the highest level Accounting Specialist. The Controller III differs from the Controller II on the Decision Making factor and may differ on the Line/Staff Authority factor.

This class also describes the advanced accounting specialist. Positions in this class have supervisory or senior authority responsibilities, including managerial responsibility for recommending and/or implementing change in accounting systems statewide. This level of accounting specialist differs from the fully-operational accounting specialist on the Decision Making, Complexity and Line/Staff Authority factors.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making – The decisions regularly made are at the programmatic level, as described here. Within limits set by organizational policy, general management directives, overall fiscal goals and objectives, and allocated fiscal and staff resources, choices involve formulating or adjusting accounting sub-systems, specifying accounting and fiscal objectives, and allocating human and fiscal resources among constituent agency programs. This involves independently, and under conditions of uncertainty, determining what has been done, what can be done, proposals for long-term policy, and estimates of what new resources are required. For example, within the restrictions of state fiscal policy, a position will establish the accounting sub-systems and internal accounting controls for an agency. The long-term strategic plans, purposes, and staffing determined by this level require integration with programs and other support functions in the overall agency plan. For example, the controller will be involved with the agency budget process. Program, as used here, is defined by the mission of an agency or division as opposed to a segment or piece of a program, such as planning, program evaluation, etc. This level does not describe positions that are applying a program controlled by another agency that has the authority and accountability for it.

OR

The decisions regularly made are at the interpretive level. This level of decision making is only used in conjunction with accounting specialist positions. Within limits of the state's fiscal rules, strategic master plan and allocated human and fiscal resources, choices involve determining tactical accounting system plans to achieve the accounting and fiscal reporting systems objectives established by the higher management level in the agency or statewide. This involves

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establishing what accounting systems will be necessary, developing the budget, staffing patterns and work units in order to deploy staff to achieve agency, program or state goals. This level includes inventing and changing systems, rules and standards applied by others agency-wide, program-wide or statewide. By nature, positions at this level are not bound by accounting processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this specialist level. Through deliberate analysis and experience with these unique accounting situations, the specialist determines the accounting systems, principles, standards, procedures and schedules for the future. For example, a position will interpret statutes, develop new accounting processes to integrate current processes, train statewide staff and implement new systems.

Complexity – The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop agency accounting guidelines to implement accounting sub-systems that maintain the agency's mission. Detailed state accounting guidelines do not exist for many agency situations or programs. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish accounting guidelines and sub-systems that direct how an agency program will be implemented. For example, a position will develop accounting policies, procedures, and systems to assure agency compliance with state fiscal rules and policies and to also assure meeting professional accounting standards.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Clarifying underlying rationale, intent and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, a position will offer training to accounting and fiscal staff on the accounting theory behind accounting system design or modification. Such clarification or training goes beyond technical instruction about how to use accounting systems or process transactions. It must include explanation of the underlying conceptual basis of the system to other professionals or management.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For instance, a position negotiates the grant reporting requirements with grantor representatives as an award is being finalized.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, the position represents the agency and testifies before legislative committees.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a work leader, unit supervisor, or senior authority. The work leader is partially

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accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor. This level is not used in conjunction with accounting specialist positions.

OR

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

OR

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs and systems should take in the pacesetter's field of expertise.

DEFINITIONS

Accounting System - A central accounting system which monitors all accounting transactions that clear a centralized control point where totals for all accounting sub-systems are accumulated and recorded, and from where all accounting sub-systems are generated. The Colorado Financial Reporting System (COFRS) is an example.

Accounting Sub-system - A system which further breaks down a central accounting system to process transactions for whole accounting areas within the overall centralized accounting report system. Modules of the COFRS system are examples. Stand-alone agency sub-systems are also an example.

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ENTRANCE REQUIREMENTS

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

CLASS SERIES HISTORY

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/01 (DLF). Converted Accounting Specialist I and II classes into Controller II and III classes, respectively, changed pay grades on all Controller classes as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed, Controllers 5/28/93; Accounting Specialists 5/24/93.

Revised 7/1/85. Changed minimum qualifications, Controllers.

Revised 7/1/84. Changed relationship, Controllers and Accounting Specialists.

Revised 7/1/82. Changed title, relationship, class codes, minimum qualifications, and deleted necessary special requirements; Controllers. Changes relationship, Accounting Specialists.

Revised 12/1/81. Changed minimum qualifications and deleted necessary special requirement for the Accounting Specialist II (A1131X).

Created 1/1/75, Controllers and Accounting Specialists.

SUMMARY OF FACTOR RATINGS

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Controller I	Process	Formulative	Negotiate or Defend	Indiv. Contributor, Work Leader, or Unit Supervisor
Controller II	Interpretive or Process *	Formulative	Clarify, Negotiate or Defend	Work Leader *, Staff Authority, * or Unit Supervisor
			Clarify, Negotiate or	Work Leader, Unit

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Controller III	Programmatic or Interpretive *	Strategic	Defend	Supervisor *, or Senior Authority *
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Note: This level of Decision Making is only applicable with the asterisked (*) level of Line/Staff Authority for accounting specialist positions.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources