

STATE TRAUMA PROGRAM ACCOUNTANT POSITION DESCRIPTION

I. IDENTIFYING INFORMATION

Position Number: 119134
Department: Health
Administration: Health Resources
Branch: Emergency Medical Services and Injury Prevention System
Geographic Location: Manoa to Kahala

II. INTRODUCTION

The Emergency Medical Services and Injury Prevention System Branch (EMSIPSB) is responsible for expansion and enhancement of the State Comprehensive Emergency Medical Services System with a single mission "to minimize death, injury and disability due to life threatening conditions by assuring the availability of quality emergency medical care and injury prevention Statewide." The Branch is also responsible for disaster coordination and disaster preparedness response of pre-hospital medical services and assists with planning and development with public and private agencies to ensure a coordinated health response to disaster situations through the 911 emergency ambulance system. Furthermore, the Branch is responsible for supporting the continuing development and operation of a Comprehensive State Trauma System (CSTS) by utilizing Trauma System Special Funds to subsidize the documented costs for the CSTS, including but not limited to the following: (1) Costs of under-compensated and uncompensated trauma care incurred by hospitals providing care to trauma patients; and (2) Costs incurred by hospitals providing care to trauma patients to maintain on-call physicians for trauma care.

The primary purpose of this position is to assist the Emergency Medical Services Program Manager and Public Health Administrative Officer in all aspects of the budgetary, fiscal, and accounting activities related to administering the Trauma System Special Fund and other funds of the Branch.

III. MAJOR DUTIES AND RESPONSIBILITIES

- A. Supports the accounting activities related to administering the Trauma System Special Fund and other funds of the Branch. 45%**
1. Develops guidelines for maintaining fund control ledgers for Trauma System Special Funds and other Branch funds.
 2. Compiles and maintains a current master listing of all grants and

separate streams of funding for the Branch.

3. Develops, modifies, and monitors accounting systems, reporting requirements, internal control procedures, policies, and standards.
4. Oversees the cash management for the Trauma System Special Fund and other Branch funds including general funds, federal funds, the Emergency Medical Services Special Fund, and the Maui County Emergency Helicopter – Matching for Operations Trust Fund. This includes monitoring budget allocations, encumbrances, expenditures, and cash balances for all funds utilizing FAMIS, DATAMART, p-Card account bank statements, purchase orders, C-41, and journal voucher records.
5. Develops, implements, and monitors billing and collection systems for third party claims from insurance carriers, health maintenance organizations and private consumers of emergency medical services and agency and private claims from providers of trauma system services. Reviews State and Federal laws, regulations and procedures for billing emergency medical services and advises Management of compliance for reimbursement.
6. Develops and updates rate schedules for the provision of emergency medical services and trauma system services in accordance with published Medicare and Medicaid allowable rates, Administrative Rules for emergency medical services, and negotiated provider agreements.
7. Prepares and/or analyzes billing and collection reports for emergency medical services and advises Management.
8. Participates in the on-going analysis and evaluation of internal operations to determine effectiveness and efficiency of the Branch, contract providers, and agencies' (receiving Trauma System Special Funds) fiscal operations; prepares and interprets financial reports; and prepares projections based on Program changes.
9. Prepares, compiles, and submits various financial reports and expenditures plans to comply with State and Federal timetables including variance reports, projections of revenue and costs, and closing of federal grants. Assists the PHAO in preparing response to requests from the auditor conducting the annual departmental audit.
10. Reviews contractors' audit reports and prepares letters for acknowledgement or recommendations for corrective actions.
11. Maintains inventory and coordinates inventory reporting in the Fixed

Asset Inventory System (FAIS) for the Property Custodian.

12. Reviews all fiscal calculations for travel requests and recommends approval/disapproval to Management.
13. Maintains all accounting records for purchase of goods or service to include purchase of service contract files.
14. Interprets and explains the program implications of accounting data and trends to Management.
15. Reviews financial reports and plans to determine and recommend corrective action; provides support services to Branch staff for decision-making purposes.

B. Supports the fiscal activities related to administering the Trauma System Special Fund and other funds of the Branch. 35%

1. Provides assistance and guidance to Branch staff on rules and procedures for purchasing.
2. Develops, revises, and implements fiscal policies and procedures for various accounting functions such as petty cash administration, disbursements, purchase orders, requisitions, billing and collection, and employee reimbursements.
3. Provides assistance and guidance regarding all pre-audit activity in the Branch for the processing of requisitions, purchase orders, purchasing through the Hawaii Electronic Procurement System, and p-Card purchases and payments. This activity includes Vendor Table Maintenance; verification of vendor compliance with applicable laws prior to contracting for service and prior to providing final payment (Hawaii Compliance Express is one means of verification); the systematic review of payments from the Trauma System Special Fund; reviewing contract provider's invoice for services and expenditures reports to ensure allowance and appropriateness of expenditures and adherence to contractual requirements; and reviewing payment history and encumbrance balance prior to processing invoices for payment.
4. Provides technical assistance to service providers and vendors on billing and payment issues. This activity includes, but is not limited to, following up on status of fiscal documents, encumbrances and remittances with ASO Accounting and Pre-Audit personnel; researching transactions and payments on DATAMART, FAMIS, and microfiche; and reviewing internal encumbrance and payment records.

5. Develops and implements fiscal monitoring procedures of Purchase of Service contracts under the State HRS 103D and F provisions and federal regulations. Participates in all fiscal monitoring site visits. Completes reports and assists in training others in fiscal monitoring procedures. Assures Management of compliance with state and federal policies, procedures, rules, and regulations.

C. Supports the budgetary activities related to administering the Trauma System Special Fund and other funds of the Branch. 15%

1. Develops drafts of budget request instructions, procedures, and forms for distribution of Trauma System Special Funds and other Branch funds.
2. Participates in the review process for all budget requests for Trauma System Special Funds and other Branch funds. Analyzes all budget requests, expenditure reports, and service utilization for the preparation of financial projections and provides recommendations to Management.
3. Prepares assigned segments of the Non-general Fund Financial Plan, Biennium and Supplemental Budgets for Trauma System Special Funds, and other Branch funds according to Management direction and guidelines from the Department of Budget and Finance and the Department of Health Administrative Services Office.
4. Prepares assigned segments of the Operational Expenditure Plan for Trauma System Special Funds and other Branch funds.
5. Monitors the budgetary and fiscal activities to ensure conformance with the Branch's authorized expenditure plan (payroll, operations, equipment, other) and State and Federal cost rules and regulations, advising Management and preparing adjustments as necessary.

D. Other Duties 5%

1. Prepares an annual report to the Legislature that outlines the receipts of, and expenditures from, the Trauma System Special Fund, per §321-22.5(g), HRS.
2. Assists in the preparation of an annual report for each non-general fund account and quarterly report for Update of Revenue Estimates for the Department's Administrative Services Office.
3. Conducts fiscal and accounting special projects as assigned.
4. Develops plans and provides training to Branch, contract providers,

and agency (receiving Trauma System Special Funds) personnel on fiscal policies and procedures.

5. Responsible for other duties as assigned.

IV. CONTROLS EXERCISED OVER THE WORK

A. Supervisor:

Position No.: 37779 Class Title: EMS Program Manager, MD/DO

This position will be directly supervised by the EMS Program Manager.

This position also receives technical supervision from the Public Health Administration Officer (PHAO) IV, Position No. 27391, on departmental administrative policies and procedures.

B. Nature of Supervisory Control Exercised Over the Work.

1. Instructions Provided

The supervisor sets general goals, objectives, and priorities for the employee to carry out. The supervisor provides general instructions regarding the kinds of reports required and the areas to which the position needs to allocate time.

2. Assistance Provided

Employee seeks assistance from the supervisor primarily in terms of prioritization of assigned tasks. This position exercises substantial independent judgement over fiscal and accounting matters.

The employee seeks assistance from the supervisor and the PHAO when unforeseen events or circumstances require changes in policy or procedures.

3. Review of Work

The review of work will primarily be of the reports provided to managements for overall fiscal reporting and control. The more technical aspects of accounting are independently controlled by this position. The supervisor and the PHAO generally review the employee's output for accuracy and consistency with policy. The supervisor evaluates employee's timeliness, effectiveness, and efficiency with the accomplishment of goals and objectives.

C. Nature of Available Guidelines Controlling the Work.

1. Policy and Procedural Guides Available

Generally Accepted Accounting Principles (GAAP); Generally Accepted Government Auditing Standards (GAGAS); Hawaii Revised Statutes; State Accounting Manual; State of Hawaii FAMIS Procedures Manual; the Governor's Budget Execution Policies; rules and regulations promulgated by the State and Federal governments pertinent to fiscal and budgetary matters; specific provisions in grant guidelines for the various grants received by the Branch; Comptroller Memoranda; Department of Budget and Finance Memoranda; Administrative Services Office Memoranda; Department of Human Resources Development Policies and Procedures; Human Resources Office Circulars.

2. Use of Guidelines

The employee is expected to know and apply pertinent State and Federal laws, regulations, and policies and procedures. Procedural guidelines available to this position are constantly undergoing revision or, as with budget execution guidelines, are changed annually with revisions throughout the year. The employee is expected to be familiar with all guidelines and revisions and be able to provide accurate, current advice to upper management. The employee is expected to perform all duties in compliance with guidelines established at the State and Federal levels for the Privacy Rule implementing the Health Insurance Portability and Accountability Act of 1996 (HIPAA, Public Law 104-191).

Examples of available guides and their use are:

The State Accounting Manual is used to determine the deposit source codes which should be used on the Treasury Deposit Receipts when depositing checks or wiring transfers into the Department's accounts.

The FAMIS Procedures Manual is used to determine the accounting transaction codes which should be used on journal voucher adjustments.

PROCUREMENT CIRCULAR 2006-07, Amendment 1 provides guidance for small purchase procurements using the Hawaii Electronic Procurement System (HePS).

V. REQUIRED LICENSES, CERTIFICATES, ETC.

A current Certified Public Accountant certificate is desirable.

VI. RECOMMENDED QUALIFICATIONS

A. Knowledge

Principles and practices of commercial and governmental auditing, accounting, financial statements and reports, and public fiscal administration, including budgeting and financial reporting. Principles and methods of data collection and analysis. Principles and practices of subordinate supervision.

Knowledge and application of Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Auditing Standards (GAGAS).

Knowledge of the FAMIS accounting system, DATAMART, HePS, the uniform accounting code, and the purpose of journal vouchers.

B. Skills/Abilities

Familiarity with database, spreadsheet, and word processing applications. Ability to design, revise and implement accounting methods, techniques and procedures; prepare complete and accurate financial statements and reports; gather and analyze data; interpret and apply laws and procedures regarding appropriations and expenditures; speak and write effectively; ability to supervise subordinate clerical and accounting staff; ability to develop and maintain effective working relationships with others.

Ability to project payroll requirements, compute the indirect cost amounts for Federal grants, reconcile the differences between the FAMIS Reports and the Cash Transaction Reports, and prepare Financial Status Reports required for Federal grants.

C. Education

Graduation from an accredited college or university with a major in accounting, business administration.

D. Experience

Five years of responsible work experience in professional level accounting, of which one year shall have been in governmental accounting. Supervisory experience to include: (1) planning and directing the work of subordinate staff; (2) reviewing subordinate staff work for timeliness and accuracy; and (3) training and developing subordinate staff is desired. Auditing experience is desired.

E. Other Requirements

Must be physically able to perform, efficiently and effectively, the essential duties of the position with or without reasonable accommodation.

Must possess and demonstrate emotional and mental stability appropriate to the job duties and responsibilities and working conditions.

Must be able to travel intrastate and remain, as necessary and cost efficient, to complete required contract monitoring.

VII. TOOLS, EQUIPMENT & MACHINES

Computer, adding and calculating machines, copier, facsimile, typewriter, and paper shredding machines.