

## **Job Profile: Sr Acctng Clerk-24**

### **General Job Information**

#### Job Family Description

Positions in this job family have responsibility for financial accounting (statutory/GAAP Accounting), investment, cost accounting, accounts receivable/payable, etc. This family also includes all positions responsible for financial analysis, budgeting, forecasting, financial planning, audit, tax and treasury, health care economics, and any financial support of a business department, excluding billing, underwriting, actuarial, pricing and network pricing.

### **Job Function Description**

Positions in this function maintain general ledger accounts and related activities for the production of financial statements and reports. Performs account reconciliations and analyses, prepares journal entries and reviews accounting classifications, in accordance with generally-accepted accounting principles. Analyzes and prepares financial statements, including balance sheets and statements of financial position. Involved in the monthly/quarterly "close" process. Prepares documentation in support of external and internal audits. \*Employees in jobs labeled with 'SCA' must support a government Service Contract Act (SCA) agreement.

### **General Job Profile**

- Extensive work experience within own function.
- Work is frequently completed without established procedures.
- Works independently.
- May act as a resource for others.
- May coordinate others' activities.- Extensive work experience within own function.

## Job Scope and Guidelines

- Applies knowledge/skills to a range of moderately complex activities.
- Demonstrates great depth of knowledge/skills in own function.
- Sometimes acts as a technical resource to others in own function.
- Proactively identifies solutions to non-standard requests.
- Solves moderately complex problems on own.
- Works with team to solve complex problems.
- Plans, prioritizes, organizes and completes work to meet established objectives.
- May coordinate work of other team members.

## Additional Scope and Guidelines

Not Applicable

## **Minimum Educational Background**

- High school education or equivalent experience.

## Functional Competencies

### Functional Competency & Description Proficiency Level

#### ACT\_Record and Analyze Financial Transactions A) Foundational

- Create, document, review and approve journal entries (e.g., journal upload, general ledger queries)
- Prepare, review and approve account reconciliations
- Allocate expenses among businesses and legal entities
- Create billing invoices and settlement documents (e.g., for reinsurance)
- Create and record various intercompany transactions/charge allocations
- Perform month-end analytics
- Maintain internal controls
- Support the financial close process
- Demonstrate understanding of intercompany relationships and organizational structures (e.g., segments, legal entities) needed to

record inter/intracompany transactions and allocations

## ACT\_Prepare and Analyze Financial Statements and Reports A) Foundational

- Prepare, review and approve financial statements and internal/external disclosures, as applicable
- Perform financial statement variance analysis and explanation (actuals vs. forecast, period-over-period actuals)
- Income statement
- Balance sheet
- Cash flow
- Define, develop and improve business and accounting processes
- Create and analyze membership reporting
- Create and submit internal analyses and reporting to management (e.g., MDA)
- Create and submit regulatory reporting to internal/external groups (e.g., SEC, TPA, DOI, NAIC, etc.) including support work papers
- Supports/maintains the underlying GL structure, and provides recommendations on potential changes that may impact financial reporting

## ACT\_Ensure Compliance with Applicable Policies, Contracts and Regulations A) Foundational

- Identify and ensure application of statutory rules
- Maintain internal controls (e.g., SOX, accounting dept. controls, MAR)
- Ensure that terms of executed internal and external contractual agreements are properly applied to all transactions
- Measure and ensure compliance with laws, regulations and contractual requirements
- Support calculations for rates and other financial information filed with states
- Demonstrate understanding of GAAP/SAP, internal accounting policies, and how they are applied in the specific business

-Monitor and ensure compliance with changes to GAAP and statutory requirements

-Proactively identifies and addresses potential accounting errors/risks on an ongoing basis

#### ACT\_Support the Audit Process A) Foundational

-Provide workpapers and/or responses for internal/external and regulatory audits

-Prepare supporting documentation and evidence for internal/external and regulatory audits

-Prepare audit financial statements and disclosures

-Communicates effectively with auditors at appropriate levels to resolve issues and findings, and prepare responses

#### ACT\_Maintain Financial Systems and Databases (e.g., General Ledger, Subledgers, etc.) A) Foundational

-Define GL components

-Cost centers

-Accounts

- Business units

-Other managerial codes

-Manage business process rules (subledger to ledger)

-Integrate acquisition ledgers into ledger of record

-Manages data dimensions, elements and structures to drive effective and efficient business and accounting processes (including internal and external reporting)

#### Values Based Competencies

##### Employee

##### 1. Integrity Value: Act Ethically

- Comply with Applicable Laws, Regulations and Policies
- Demonstrate Integrity

##### 2. Compassion Value: Focus on Customers

- Identify and Exceed Customer Expectations

- Improve the Customer Experience

### 3. Relationships Value: Act as a Team Player

- Collaborate with Others

- Demonstrate Diversity Awareness

- Learn and Develop

### 4. Relationships Value: Communicate Effectively

- Influence Others

- Listen Actively

- Speak and Write Clearly

### 5. Innovation Value: Support Change and Innovation

- Contribute Innovative Ideas

- Work Effectively in a Changing Environment

### 6. Performance Value: Make Fact-Based Decisions

- Apply Business Knowledge

- Use Sound Judgement

### 7. Performance Value: Deliver Quality Results

- Drive for Results

- Manage Time Effectively

- Produce High-Quality Work