

Specification for Class of

COST REIMBURSEMENT ANALYST 1

Abolished Effective June 1, 2005

Definition: Performs accounting, cost allocation, financial and management analysis of Social and Health Service vendors or other departmental programs which receive cost-related reimbursement payments from governmental sources.

Distinguishing Characteristics: Positions allocated to this class independently conduct reviews of financial statements, organizational structures and service delivery modes of Social and Health Service vendors to establish reimbursement rates for vendors of departmental programs with budgets which exceed twenty million dollars per biennium; or assist the Fiscal Management Analyst in developing and administering the department's one billion dollar per biennium automated cost allocation system and prepare reports for claiming Federal matching funds for an assigned portion of the program.

Typical Work

Independently performs analysis and evaluation of complex cost reports, cost allocations or financial data for establishing reimbursement levels or performance standards, for compliance with Federal and State law and regulations and generally accepted accounting principles;

Independently analyzes management and service provision for reimbursement adjustments or exceptions;

Prepares comprehensive, normal written determinations explaining results of findings including analytic conclusions, decisions and recommendations;

Prepares and presents oral testimony at administrative reviews, fair hearings, and/or Advisory Committee Reviews; defends judgment and technical conclusions in adversarial proceedings with industry expert consultants and attorneys;

Conducts special investigations of costs, management or services as required;

Monitors and reviews budget allocation base data submitted by departmental organizations and maintains the departmental automated cost allocation system for assigned organizations;

Plans, develops and writes the cost allocation schedules and guidelines for department-wide and State-wide indirect costs that are affected by program and organizational changes;

Determines and calculates expenditures eligible for Federal financial participation through knowledge of complex Federal regulations, and prepares and/or adjusts Federal claims;

Develops, establishes and maintains accounting records and reports on Federal grant awards, Federal claims and revenue;

Prepares cost reporting instructions and guidelines;

Analyzes and reviews cost allocation plan revisions, resolves proposals that are inconsistent with cost allocation principles, and prepares the plan revision for final approval;

Determines and calculates expenditures eligible for Federal financial participation in the most complex programs and prepares and/or adjusts Federal claims;

Reviews for completion and accuracy the determination of standards by which to evaluate vendor or program costs;

Performs other work as required.

Knowledge and Abilities

Knowledge of: theory and practice of supervision, theory and practice of auditing and accounting, including internal control; Federal and State reimbursement and tax laws and regulations; business law; management analysis techniques; statistical analysis; court and administrative decisions and Attorney General's opinions affecting vendor reimbursement; program services and methods of service provision; cost principles as promulgated by the U.S. Office of Management and Budget.

Ability to: supervise technical staff; analyze and interpret accounting and financial data; analyze and interpret client service and management data; maintain effective working relationship with provider officials and representatives; associate theoretical knowledge with practical situations; speak and write effectively.

Minimum Qualifications

A Bachelor's degree in business or public administration, economics, hospital administration, social science, or closely allied field with at least 18 quarter or 12 semester hours of college-level accounting and two years of experience in governmental, commercial or public accounting or management analysis.

Note: Successful completion of the Washington State Board of Accountancy equivalency examination (WAC 4-12-110) and at least 18 quarter or 12 semester hours of accounting may substitute for the required education.

New class

Effective February 14, 1983

Revised April 13, 1984

Revises distinguishing characteristics