

TO: Personnel Board  
FROM: Sarah Olson, Human Resources  
DATE: May 25, 2016  
SUBJECT: Accountant 2 – Finance

At the request of the Finance Director, David Schmeidicke, I have studied the position of Accountant 2 (CG 18, Range 08), occupied by Jennifer Horan (position #4266), which provides professional level debt fund accounting, capital project fund accounting, and capital assets accounting work for City Finance. In addition to reviewing the duties and responsibilities of the incumbent, this position study included interviews with the supervisor, Craig Franklin (Principal Accountant) and Ms. Horan. Based on my review of the current position description and of the classification specifications for Accountant 2 and Accountant 3, and the aforementioned interviews, I conclude that Ms. Horan's current position of Accountant 2 should be recreated as an Accountant 3 in CG18, Range 10, and the incumbent reallocated to the new position.

The classification of Accountant 2 is defined as:

...the **objective level** of the **professional Accountant** series. Employees perform professional assignments **requiring developed judgment and discretion** in the application of professional accounting theory. Work is typically performed under the general supervision of a professional accountant or higher manager. Employees **perform a variety of accounting assignments** and/or **assume ongoing responsibility for an element of a larger accounting program, or a program of limited scope**. Employees may lead or supervise subordinate clerical or paraprofessional staff on a project basis or in a limited context. [emphasis added]

The classification of Accountant 3 is defined as:

...the **limited program supervisor** level and/or **advanced project level** of the **professional Accountant** series. Under the general supervision of a higher manager, employees at this level **supervise specific City accounting functions of limited scope** and/or **perform a wide variety of high level professional accounting projects** or assignments. Employees typically supervise professional, paraprofessional, and/or clerical employees. [emphasis added]

Ms. Horan began working for the City of Madison in 2013 as an Accountant I and advanced to an Accountant 2 in 2014. In 2014, a former Accountant 3 (B. DiGregorio) transferred to the Payroll/Benefits/Munis section of Finance and with that move, Ms. Horan was assigned Ms. DiGregorio's former duties of debt fund accounting, capital project fund accounting and capital assets.

As part of her capital project responsibilities, Ms. Horan examines how all the City's capital projects are funded and provides oversight of the regulatory aspects from the IRS on these projects based on their funding sources. Within the capital debt program area, her work consists of preparing debt borrowing worksheets, implementing and maintaining debt tracking

system, preparing debt issue summaries, tracking and accounting for debt proceeds, creating repayment schedules by fund, preparing debt payments, and preparing financial statements and footnote schedules.

Ms. Horan’s work on the capital project fund accounting has included creating and maintaining the citywide sub-ledger of Capital Assets, including the addition, disposition and yearly depreciation of all assets, reviewing projects for spend and budget authority, consulting with agency staff regarding unspent debt proceeds, and preparing financial statements. Ms. Horan also collaborates with the ERP software vendor on the continued conversion of existing fixed asset data and further improvement of system functionality.

In addition, Ms. Horan is the financial point of contact for Metropolitan Unified Fiber Network (MUFN). The City serves as MUFN’s fiscal agent. Duties include reporting; facilitating day to day transactions including billing, and A/P; and coordination of the external audit. She also manages the TIF financial transactions to ensure accuracy of records, State filing requirements, and coordinates an external audit.

These professional accounting duties, which involve complete process flows in a wide variety program areas, clearly fall into the advanced level of responsibilities expected of an Accountant 3, and were performed by the Accountant 3 who was assigned these duties prior to Ms. Horan.

For all the reasons discussed in this memo, this level of work is expected at the Accountant 3 level and consistent with the examples of duties and responsibilities found in that class specification. As such, I recommend that Ms. Horan’s position be recreated as an Accountant 3 and that she be reallocated to the new position. The necessary Resolution to implement this recommendation has been drafted.

Editor’s Note:

Compensation Group/Range	2016 Annual Minimum (Step 1)	2016 Annual Maximum (Step 5)	2016 Annual Maximum (+12% longevity)
18/08	\$58,094	\$68,938	\$77,211
18/10	\$63,061	\$75,788	\$84,883

cc: David Schmiedicke –Finance Director  
 Craig Franklin – Principal Accountant  
 Mike Lipski – HR Services Manager