

TO: Personnel Board
FROM: Bill Wick, Human Resources Analyst
DATE: May 17, 2024
SUBJECT: Finance Department CG20 Positions

At the request of Finance Director Dave Schmiedicke, I have studied a total of five administrative positions, including a total of four positions currently classified as Administrative Clerk 1, Account Clerk 3, or Financial Operations Leadworker within the Treasury Section; and one position of Account Clerk 3 within the Purchasing Section of the Finance Department. Two Administrative Clerk positions (one occupied, one vacant), one occupied Account Clerk 3 position, and one Financial Operations Leadworker position (currently occupied and underfilled as an Account Clerk 3) in the Treasury Section and one occupied position in the Purchasing Section are classified in CG20.

A Classification Change Worksheet submitted to HR on January 5, 2024 requesting a study of Treasury Section positions indicates a need to reclassify an Account Clerk 3 and two Administrative Clerk 1 positions within the Treasury Section to align with similar duties and responsibilities performed by other positions within the Finance Department. The adoption of new Enterprise Resource Planning (ERP) software has resulted in responsibility for implementation of the ERP tax module and related maintenance, previously performed by the Information Technology Department, shifting to the Finance Department. The Treasury and Revenue Manager has identified a need to shift responsibilities within the Treasury Section in order to improve workflow and efficiency of operations. The major change stems from the addition of remittance processing and the ongoing maintenance of large receivable systems related to collection of room tax and animal licensing fees. These changes began being implemented in January 2024.

A separate request proposed to recreate an existing Financial Operations Leadworker (currently underfilled as an Account Clerk 3) within the Treasury Section as an Accountant 2 in CG18/R08. The request indicates a need to reassign bank reconciliation responsibilities that are currently performed by the Treasury Section's Accountant 4 to the new Accountant 2 position, in order to maintain internal controls. Reassigning the bank reconciliation function from the Accountant 4 will add capacity for the Accountant 4 to perform ERP tax module administration and coordinate the Payment Card Industry (PCI) assessment. The reassignment of these duties has not yet begun.

A Classification Change Worksheet submitted to HR requesting a study of an Account Clerk 3 position in the Purchasing Section indicates a need to reclassify the position due to the reassignment of Accounts Payable functions that were previously performed by an Accounting Technician 2 to the Account Clerk 3 position, in order to alleviate the heavy workload borne by the Accounting Technician. Reclassification of the existing Account Clerk 3 position in the Purchasing Section to an Accounting Technician 2 will allow higher-level technical accounting work to be distributed more evenly among staff.

After a review of the updated position descriptions, meetings with the current employees and their direct supervisors, and upon a full analysis, I recommend reclassification of the studied positions for the reasons outlined in this memo.

First, a review of the classification specifications used in the analysis for this position study request.

Two positions are classified as Administrative Clerk 1, which describes the work as:

. . . responsible **administrative support work in the implementation and coordination of a variety of office functions necessitating judgment, discretion, and initiative in the interpretation and application of policies, procedures and processes.** Employees in this classification **may serve as an agency/department/division payroll clerk, may be the first contact for purchasing, may be responsible for preparing meeting agendas or minutes in the Legistar system, or may perform other administrative tasks.** Work is normally performed under the general supervision of a professional or administrative supervisor. Employees **may provide oversight to lower-level clerical employees as assigned.** [emphasis added]

Two positions are classified as Account Clerk 3, which describes the work as:

. . . responsible **advanced-level accounting clerical work in the preparation and/or processing of various accounting or financial records.** Work may involve coordinating and/or **leading subordinate accounting clerical activities.** This work is **characterized by significant judgment and discretion** in completing assigned tasks or special projects **with a high degree of independence.** [emphasis added]

One position underfilled as Account Clerk 3 is classified as Financial Operations Leadworker, which describes the work as:

. . . responsible **lead level and operational work in the verification, adjustment, billing, receipting, reporting and distribution of revenues in the City Treasurer's Office** or in the Water Utility Customer Service Office. This work is **characterized by judgment and discretion in overseeing day-to-day operational activities and in performing the more difficult work.** Work is performed under the general supervision of the **Revenue Operations Manager, who assumes final responsibility for all Treasurer's Office programs,** or the Customer Service Supervisor at the Water Utility. [emphasis added]

A review of the classification specification for Accounting Technician 2 describes the work as:

. . . **journey-level paraprofessional accounting work in the development and reconciliation of accounting records/reports, and/or the administration of accounting-related programs.** Under the general supervision of a professional Accountant, **employees exercise judgment and discretion in the completion of assigned tasks.** Work is normally performed with a high degree of independence within established guidelines.

Employees are expected to progress from an Accounting Technician 1 to an Accounting Technician 2 as a function of increased experience and independence of action. Work at the Accounting Technician 3 level is job-specific and advancement is normally accomplished through a position study or a competitive process. [emphasis added]

The Treasury Section has an existing Accounting Technician 3 position that is described as:

... responsible **advance level paraprofessional accounting work in the development and reconciliation of complex accounting records/reports**, and/or providing leadership in the administration of accounting related programs. Under the general supervision of a professional Accountant, employees exercise considerable judgment and discretion in meeting established objectives. This class is **distinguished by responsibility for the administration of a technically complex account-related program and/or a significant leadership role.**

This position will be **responsible for the setup, maintenance and reporting of the tax billing module (Munis). Perform daily cash balance calculations. Initiate banking transactions as directed. Research and resolve cash receipt issues. Setup and edit cashiering codes used to receipt payments. Reconcile general ledger accounts to supporting documentation. Review and reconcile transactions. Manage overpayment processing.** [emphasis added]

The other CG20 positions within the Treasury Section have begun cross-training on the Accounts Receivable modules in the ERP related to animal licensing fees and room tax collection and will all have similar responsibilities in performance of those duties. Advanced level accounting technical work will continue to be assigned to the existing Accounting Technician 3 – this may include solving problems, troubleshooting, or conducting research that require a more advanced level of knowledge of the work, as well as correcting coding errors.

Reclassification of one Administrative Clerk 1, the Account Clerk 3, and the Financial Operations Leadworker positions to Accounting Technician 2 is appropriate given that all positions will be expected to perform duties and responsibilities of a similar nature related to reconciliation of accounting records. The current recommendation is to reallocate the existing employees as Accounting Technician 1's. Once these employees have demonstrated increased experience and independence of action (upon full completion of cross training), it is expected these positions will all progress to the Accounting Technician 2 level.

Additionally, since the beginning of 2024, Account Clerk 3 Kimberly Owens in the Purchasing Section has performed Accounts Payable functions previously assigned to an Accounting Technician 2 within the section. Previously, the Account Clerk 3 would review and prepare invoices for import, but the import was performed by an Accounting Technician 2. The added complexity of performing the import makes reclassification of the Account Clerk 3 position to an Accounting Technician 2 appropriate.

Reallocating the current Account Clerk 3 to Accounting Technician 2 is recommended, as Kimberly Owens possesses a bachelor's degree in Accounting and, prior to employment with the City, worked for 8+ years as a Billing Coordinator for a private employer, performing responsibilities including all Accounts Receivable functions and maintaining compliance with State and Federal mandated reporting requirements. Minimum qualifications for the Accounting

Technician 2 classification are “One year of paraprofessional accounting experience comparable to that gained as an Accounting Technician 1 with the City of Madison. Such experience would normally be gained after: three years of advanced level accounting clerical or bookkeeping experience; or graduation from an accredited two year business college or technical school with an Associate Degree in accounting and 1 year of advanced level accounting clerical or bookkeeping experience; or possession of a bachelor's degree in accounting.”

Lastly, A review of the classification specification for Accountant 2 describes the work as:

. . . responsible **professional accounting work preparing financial statements, conducting audits, analyzing expenditures, processing payroll, and and/or performing other related professional accounting activities and functions.** Work **requires broad-based accounting knowledge** and is characterized by the exercise of judgment and discretion. Accountants are found in multiple City departments, including the Finance Department, City Engineering, Library, Parks, Police, and the Water Utility.

. . . the **objective level of the professional Accountant series.** Employees perform professional assignments requiring developed judgment and discretion in the **application of professional accounting theory, software transactional processing, and internal control procedures.** 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 oversee lower-level administrative or paraprofessional staff on a project basis or in a limited context.** [emphasis added]

The need for the Treasury Section to reassign objective level accounting work currently performed by the section's Accountant 4, so that the Accountant 4 can complete advanced level accounting work, necessitates the recreation of an existing clerical position to a professional accounting position. Recreating the vacant Administrative Clerk 1 position as an Accountant 2 will allow for seamless continuation of operations while a recruitment is undertaken to hire an Accountant. Recommendation is to fill the Accountant 2 position through an internal competitive Finance Department promotional process.

For the reasons outlined in this memo, I recommend the following:

- Recreate position #4556 of Administrative Clerk 1 (CG20/R09) as an Accounting Technician 2 in CG20/R14;
- Recreate position #'s 706 and 772 of Account Clerk 3 (CG20/R11) as Accounting Technician 2's in CG20/R14;
- Recreate position #721 of Financial Operations Leadworker (CG20/R12, currently underfilled as Account Clerk 3 in CG20/R11) as an Accounting Technician 2 in CG20/R14;
- Reallocate employees Jennifer Isige (#706), Brian Fowler (#721), and Beatrice MacLagger (#4556) to the newly recreated positions in the Treasury Section underfilled as Accounting Technician 1's;
- Reallocate employee Kimberly Owens (#772) to the newly recreated position in the Purchasing Section as Accounting Technician 2; and

- Recreate vacant (provisionally filled) position #732 of Administrative Clerk 1 as an Accountant 2 in CG18/R08 and fill the new position through an internal Finance Department promotional recruitment process.

The necessary resolutions have been prepared to implement these recommendations.

Editor's Note:

Effective Date: January 7, 2024

Compensation Group/Range	Classification Title	2024 Annual Minimum (Step 1)	2024 Annual Maximum (Step 5)	2024 Annual Maximum (+12% Longevity)
20/09	Administrative Clerk 1	\$52,299.52	\$58,803.94	\$65,860.34
20/11	Account Clerk 3	\$55,484.52	\$62,105.94	\$69,558.58
20/12	Financial Operations Leadworker	\$56,851.08	\$63,754.34	\$71,404.84
20/14	Accounting Technician 2	\$60,453.90	\$67,054.78	\$75,101.26
18/08	Accountant 2	\$73,199.36	\$86,863.40	\$97,287.06

Cc: David Schmiedicke, Finance Director
 Craig Franklin, Treasury and Revenue Manager
 Randy Whitehead, Principal Accountant
 Mary Richards, Purchasing Supervisor
 Brian Fowler, Account Clerk 3
 Jennifer Isige, Account Clerk 3
 Beatrice MacLagger, Administrative Clerk 1
 Kimberly Owens, Account Clerk 3
 Erin Hillson, HR Director
 Kurt Rose, Employee & Labor Relations Manager
 Rick Marx, L6000 Employee Representative