

TO: Personnel Board

FROM: Michael Lipski, Compensation and Benefits Manager

DATE: December 15, 2009

SUBJECT: Accounting Technician 2-Overture Center

The Overture Center is seeking review of a soon to be vacant Accounting Technician 2 position (#4140, CG20, Range 14 The position will be vacant as of January 9, 2010.). The currently represented position is in the Business Office of the Overture Center, supervised by Overture Financial Officer Chris Hunjas-Duerner (CG18, Range 12—Equivalent to an Accountant 4). The incumbent currently oversees the work of an Account Clerk (CG20, Range 07) and hourly staff. This involves reviewing invoicing, Accounts Payable, and receivables, information the Accounting Technician uses in preparing financial statements. In addition, the Accounting Technician position prepares financial reports within a prescribed format and prepares initial reconciliations. However, after reviewing the position, the Overture Financial Officer has determined that it is important that the next incumbent have a greater range of professional-level accounting skills and has the ability to directly supervise the lower-level staff. A proposed position description has been submitted (see attached). After reviewing the position description and talking with Ms. Hunjas-Duerner, I conclude that the existing Accounting Technician 2 position should be deleted and recreated as a professional Accountant 1 in CG 18, Range 6.

The class specification for an Accounting Technician 2 describes “...paraprofessional accounting work in the development and reconciliation of accounting records/reports...” and lists the following under “Examples of Duties and Responsibilities:”

Independently prepare and submit technical financial reports having a prescribed format.

Prepare initial reconciliations between subsidiary and general ledger accounts.

Participate in routine internal and external audits under the general supervision of a professional.

Provide general consultation to clerical staff on related policies, procedures, and accounting standards.

In reviewing the position with Ms. Hunjas-Duerner, she needs someone to take on more responsibility in the accounting area. Specifically, she needs this position to directly supervise the Account Clerk and hourly clerical staff. Because their work goes through the position being studied, the Overture Financial Officer is generally unaware of deficiencies in the work. This position is in a better position to directly supervise the Account Clerk and hourly staff, to correct performance problems, and to discipline staff, if necessary. Furthermore, Ms. Hunjas-Duerner needs this position to take on more professional-level responsibility. For instance, this position needs to know how to account for money using professional judgment and applying accounting principles. In addition, when doing reconciliation work, this position needs to be able to determine why something isn't reconciled as well as fix the discrepancy applying generally accepted accounting principles, as opposed to just reporting problems to the Overture Financial Officer. Finally, this position needs to be able to prepare a full set of reconciled financial statements and develop operating reports for management, and not just prepare reports within a prescribed format.

The class specification for an Accountant 1 describes "...entry-level professional accounting work...This class requires a body of theoretical knowledge applicable to a wide variety of professional accounting assignments." The "Examples of Duties and Responsibilities" shows:

Perform professional financial audits. Reconcile reports and records. Examine accounting documents to verify accuracy. Determine if transactions are in accord with established policies and regulations, and acceptable accounting standards.

Provide accounting services to management by providing appropriate data, reports, and statements. Interpret and recommend revisions to accounting systems.

Apply accounting principles and theory to the functions of recording, classifying, examining, and analyzing the data and records of financial transactions.

Supervise or lead clerical or professional staff as required.

The duties associated with the position being studied fall under these general examples. The position is expected to reconcile and maintain the complex billing and receivables for the Overture Center. The position is also expected to prepare both routine and special reports. The position must input, reconcile, and create financial statements for the 201 State Foundation. The position is to oversee the reconciliation and maintenance of the purchasing process. Finally, the position is expected to supervise the Account Clerk and hourly clerical staff. These are all higher-level Accountant 1 duties that do not fall within the class specification for an Accounting Technician 2. As such, this position should be recreated as an Accountant 1 based on the proposed duties and responsibilities.

Although the class specification for the Accountant series generally calls for progression to an Accountant 2 after gaining additional experience as demonstrated by increased levels of judgment and discretion in completing more challenging professional activities, the Overture Center does not anticipate movement of this position to a higher level. As such, the class specification for the Accountant series is being revised to reflect that the position at Overture will remain an Accountant 1 unless submitted formally for a position study. Other necessary updates will be made as well.

We have prepared the necessary Resolution to implement this recommendations.

Editor's Note:

Compensation Group/Range	2009 Annual Minimum (Step 1)*	2009 Annual Maximum (Step 5)	2009 Annual Maximum +12% longevity
20/14	43,655	48,421	54,236
18/06	48,225	56,781	63,596

*The 2009 salaries are listed. The salary schedule for 2010 is not approved but salaries will be adjusted to reflect any change at that time.

cc: Chris Hunjas-Duerner-Overture Financial Officer
Mike Deiters-Labor Relations Manager