

TO: Personnel Board  
FROM: Tameaka Bryant, Human Resources  
DATE: May 17, 2022  
Subject: Accountant 4, Finance

At the request of the Finance Director Dave Schmiedicke, and Cory Johnson, Principal Accountant a study was submitted to HR on November 1, 2021 for an Accountant 3 position (CG 18, R 10), held by Jennifer Horan (position #783). This Accountant position reports to the Principal Accountant in Accounting Services and provides accounting support and leadership to lower level Accountants in that section. For reasons that will be seen in the attached position description, I recommend the following for reasons outlined in this memo.

- Recreate position #783 as an Accountant 4 position in CG18, R12 in the Finance operating budget, and
- Reallocate the employee, J. Horan into the new position.

Jennifer started in the Finance Department in 2013 as an Accountant 1 and over time took on more responsibilities and moved up in the Accountant series. She has been an Accountant 3 for approximately six years and has become the institutional contact person in the department. Through her tenure at the City she has gained invaluable knowledge working in the various sections of the Accounting Services unit and is a resource for a variety of questions, even though she may not be currently working in the specific programmatic areas. The reporting structure in the Principal Accountant unit would have 3 Accountant 4s report to him and lower level Accountants and support staff reporting up through those Accountant 4s. The other two Accountant 4s which report to this Principal Accountant, are the Grants Supervisor and the Financial Systems Analyst, who is charged with the ERP system. While Jennifer was the Accountant 3; her main focus was the Capital Project Fund, as well as all the TIF (tax increment financing) districts within the city which have different taxing rules. She is also the only point person on this audit. Jennifer also maintains the Capital Asset Database, which includes determining what items need to be recorded as an asset, and which assets need to be capitalized. Additionally, she is the fiscal agent liaison with MUFN (Metropolitan Unified Fiber Network) and facilitates all of the financial transactions, including budget, purchasing, billing, accounts receivable, and accounts payable. Jennifer performs all these job functions in addition to overseeing the work of the lower level Accountants.

The classification specification for Accountant 4 indicates employees perform

...**program supervisor level** of the professional accountant series. Employees at this level **develop** and **supervise major City Accounting functions**. This level is distinguished from the Accountant 3 level in that employees' function with a higher degree of

independence (i.e. receive less supervision), the **work is more developmental in nature** (as opposed to administrative), and employees are delegated greater authority in developing and implementing complex accounting programs. Employees typically **supervise professional, paraprofessional, and/or clerical employees** and their work products. [emphasis added]

Distinguishing duties and responsibilities include:

- Perform all work consistent with the class of Accountant 3 with a greater degree of skill and independence.
- Perform complex and varied professional accounting functions with a high degree of independence. Provide high level expertise in the analysis of accounting/financial issues.
- Develop and implement accounting/financial systems and programs.
- Prepare detailed reports and analysis, incorporating policy level recommendations.
- Supervise/lead paraprofessional and/or other staff and work products as required.
- Prepare monthly and year-end financial statements and other reports. Coordinate year-end closing and set up of new year's budget. Assist in the administration of grants. Answer inquiries on City finances, policies and procedures. Provide liaison with state, federal and independent auditors.
- Provide assistance to City agencies in establishing fund types, capital assets, reviewing financial statements, preparing footnote disclosures, providing audit and internal control training, reviewing and providing recommendations regarding operations, and preparing the City's Annual Comprehensive Financial Report for submission to GFOA.
- Provide high-level professional accounting support to the City Finance Director by completing a wide variety of studies, reports, or recommendations relative to topical accounting issues. Work often requires a high level of judgment and discretion, is subject to limited review, and has a major impact on City policy.

The Finance Department has 4 sections: Accounting Services, Risk Management, Administrative Services, Budget and Audit Services. This Accountant 4 position is housed in the Accounting Services section. Currently Jennifer's role is leading and assigning the work of an Accountant 1, and an Accountant 2. She oversees the debt and special assessment projects and is a resource and leader for her two direct reports. This position is responsible for advanced-level professional accounting work overseeing the debt service fund, Official Statement, General Obligation borrowing, the special assessment fund, special charges, the tax roll, BID, revenue allocations, year-end reconciliations, year-end conversion entries, as well as accurate and timely reporting of the special assessment and debt service fund in CaseWare.

The work Jennifer performs is in line with the expectations of the Accountant 4 classification. Because of reasons outlined in this memo, I recommend the Accountant 3 position #783 be recreated as an Accountant 4 and the employee, Jennifer Horan, is reallocated to the new position.

We have prepared the necessary Resolution to implement this recommendation.

Editor’s Note:

| Compensation Group/Range | 2022 Annual Minimum (Step 1) | 2022 Annual Maximum (Step 5) | 2022 Annual Maximum +12% longevity |
|--------------------------|------------------------------|------------------------------|------------------------------------|
| 18/10                    | \$ 72,346.82                 | \$ 86,947.64                 | \$ 97,381.44                       |
| 18/12                    | \$ 79,088.88                 | \$ 95,481.10                 | \$ 106,938.78                      |

Effective Date: November 1, 2021

- cc: Cory Johnson-Principal Accountant
- Dave Schmiedicke—Finance Director
- Emaan Abdel Halim—HR Services Manager
- Harper Donahue IV-HR Director