

TO: Board of Estimates
FROM: Sarah Olson, Human Resources
DATE: January 17, 2017
SUBJECT: Accounting Technician 3 – Finance

At the request of the Finance Director, David Schmeidicke, and Principal Accountant Randy Whitehead, I have studied the vacant .75 FTE position of Accounting Technician 3 (CG 20, Range 16-position #802). This position increasingly supports the Community Development Authority (CDA) with complex accounting transactions and software applications. In addition, HUD has changed to include multiple accounts which in turn requires more time to process. Based on my review of the current position description and of the classification specifications for Accounting Technician 3 and Accountant 2, I conclude that the current .75 FTE position of Accounting Technician 3 should be recreated as a 1.0 FTE Accountant 2 in CGI8, Range 08.

The classification of Accounting Technician 3 is defined as:

... responsible **advanced-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 accounting-related program** and/or a significant leadership role. [emphasis added]

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, 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.

This vacant position will be preparing and analyzing more complex accounting transactions and software applications than previously were assigned to the Accounting Technician 3. This position will prepare unaudited financial statements from CDA Housing, CDA Redevelopment, Golf, Monona Terrace, Sewer Utility, and Storm Water Utility. Previously, the work responsibilities were primarily supporting CDA Housing through functions such as cash receipting, invoice entry, and assisting tenants with inquiries. Many of these duties have been reassigned and the position needs are to create journal entries, reconcile grant funds and accounts, prepare financial statements, footnote disclosures and complete portions of the City's CAFR.

Tax credit funding for LLC projects, (which have grown to five (5) LLC projects) and the change in HUD format has changed the complexity of the transactions and software

applications which require the incumbent in this position to have greater accounting knowledge and experience. In addition, the complex accounting requires more time to process therefore requiring the position to be 1.0 FTE instead of 0.75 FTE. Currently, Mr. Whitehead, the Principal Accountant is performing the advanced accounting functions needed to meet the needs of CDA Housing and CDA Redevelopment. By hiring a lower level professional Accountant, he may move towards more analytical financial reporting, process improvements, software training and continued development of his staff.

These professional accounting duties, which are more complex and involve ongoing responsibility for providing advanced level accounting support clearly falls into the objective level of responsibilities expected of an Accountant 2.

For all the reasons discussed in this memo, this level of work is expected at the Accountant 2 level and consistent with the examples of duties and responsibilities found in that class specification. As such, I recommend the position be recreated as an Accountant 2.

The necessary resolution to implement this recommendation has been drafted.

Editor's Note:

| Compensation Group/Range | 2017 Annual Minimum (Step 1) | 2017 Annual Maximum (Step 5) | 2017 Annual Maximum (+12% longevity) |
|--------------------------|------------------------------|------------------------------|--------------------------------------|
| 20/16 | \$52,331 | \$59,080 | \$66,170 |
| 18/08 | \$60,084 | \$71,300 | \$79,856 |

cc: David Schmiedicke –Finance Director
 Randy Whitehead – Principal Accountant
 Mike Lipski – HR Services Manager