

TO: Personnel Board
FROM: Bill Wick, Human Resources
SUBJECT: Accountant 3 – Parks Division
Date: December 28, 2021

On June 30, 2021, Parks Superintendent Eric Knepp submitted a position study request to Human Resources for the 1.0 FTE Accountant 3 position (CG18, Range 10) held by January Vang (position #4506). This position is responsible for development, coordination, and management of the Parks Division's financial programs, administrative services, and policy development and analysis and has taken on higher level management and administration of the Parks Division's capital and operating budgets and accounting functions. After meeting with the incumbent and their supervisor, and reviewing the duties and responsibilities associated with this position, as seen in the attached position description, and comparing those duties and responsibilities with those of the CG 18, Range 12 classifications of Accountant 4, Fire Administrative Services Manager, and Parks Financial and Administrative Manager, I conclude that the position should be recreated as a Parks Financial and Administrative Manager (CG 18, Range 12), for the reasons outlined in this memo, and that the incumbent, January Vang, should be reallocated to the new position effective retroactive to the pay period that began July 11, 2021.

January Vang was hired by the Police Department as an Accountant 1 in August of 2015, was promoted to Accountant 2 with the Police Department in February of 2017, and was promoted to an Accountant 3 in the Parks Division in February of 2019. The study was requested due to the position taking on a higher level of management and administration of the capital and operating budgets and accounting functions for the Parks Division, more formal supervision of the Parks Finance unit, greater administrative oversight of the entire Parks Division payroll and personnel functions, and participation on the Parks Division's Management Team. The shift in duties and responsibilities have been progressively increasing for over one year. During that time, the position has oversight for the Division's purchasing functions, worked with the Parks Superintendent in preparing and justifying State Street/Mall Concourse special charges. J. Vang created a software tracking workbook noting all Parks Division software usage and users along with cost greatly helping to account for budgeting and account coding. Additional process improvements incorporated into this position when J. Vang also created a capital project workbook noting project number and types of funding for Planning and Operations to ensure easier project management. Lastly, the creation of a documented process to more efficiently and accurately provide Finance information for Trust for Public Land Survey and National Recreation and Park Association (NRPA) Park Metrics.

A review of the class specification for the Accountant series (1-4) indicates employees perform:

...**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**...

Accountant 4 is the advanced 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]

Upon further analysis of the Accountant Series, it is noted the Accountant 4 level is reserved for positions within the Finance Department, and have a larger citywide impacts and scope of responsibilities. However, similar CG18, R12 positions such as Fire Administrative Supervisor and Parks Financial and Administrative Manager have similar scope of financial and administrative role for their respective agencies.

The class specification for Fire Administrative Services Manager states that the position:

...provides professional staff support in the development, analysis and administration of the department's budget; in the development and/or analysis of departmental programs, operations, and functions; and in **overseeing and developing the full range of centralized administrative support functions (e.g. payroll,** and administrative support activities). Under the general supervision of the Fire Chief, and/or Assistant Fire Chief, the employee functions as an **integral member of the Fire Management team** by providing expertise in the areas of staff analysis, management, and administration. Work is characterized by the regular use of **independent judgment and discretion.** [emphasis added]

The class specification for the Parks Financial and Administrative Manager indicates the position performs:

... professional staff support in the development, analysis and administration of various Parks Division budgets, Golf Enterprise Budget and in the development and/or analysis of departmental programs, operations, and functions; **supervises the payroll, personnel, and purchasing functions** for the Division; **coordinates the Division's information technology program; prepares special assessments for the State Street Mall and Capitol Concourse areas;** provides oversight and analysis of worker's compensation, wage insurance and general payroll distribution; **provides oversight of Park Impact Fees program and prepares detailed reports and complex statistical analysis,** incorporating policy level recommendations for both internal operations and as it relates to the public use of Parks facilities. The work is performed under the **general supervision of the Parks Assistant Superintendent.** Under the general supervision of the Parks Assistant Superintendent, this position requires **considerable high-level professional expertise, independent judgement and discretion** in meeting program objectives. This position shall serve as a liaison to the Finance, Human Resources and Information Technology Departments. [emphasis added]

J. Vang independently performs all of the Parks Division's Single Audits (an organization-wide financial statement and federal awards' audit of a non-federal entity that expends \$750,000 or more in federal funds in one year) and is solely responsible for Governmental Accounting Standards Board (GASB) updates. She prepares the Parks Division's quarterly budget projections for the Finance Department, and serves as a primary contact for the Information Technology Department. Additionally, the position oversees the Division operating projects – work previously not performed by the Accountant 3 position, but rather was historically performed by the Parks Financial and Administrative Manager.

The study request notes other positions within the Parks Division cannot perform this work due to the specialized and detailed skillset needed and further states the Parks Division has expanded services and service area, as well as increased formal reporting needs. Budgeting processes are more detailed and complex, requiring more timely and accurate data reporting for more data-based decision making and project support.

Parks Superintendent Knepp recommended placement of this position into Compensation Group 18, Range 12 with the proposed classification of Accountant 4. However as noted above, the classification of Accountant 4 is reserved for use only in the Finance Department. Further analysis found Parks Financial and Administrative Manager classification still exists and is most aligned with the work performed by January Vang as an Accountant 3 for more than a year and is substantially similar to the work performed under the Compensation Group 18, Range 12 classifications of Accountant 4 and Fire Administrative Services Manager. As such, I recommend the Accountant 3 position #4506, occupied by January Vang, be recreated as a Parks Financial and Administrative Manager in CG18, Range 12 and the incumbent be reallocated to the new position.

The necessary resolution has been prepared to implement this recommendation.

Effective Date: July 11, 2021

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

cc: Eric Knepp, Parks Superintendent
 Lisa Laschinger, Assistant Parks Superintendent
 Emaan Abdel-Halim, HR Services Manager