

TO: David Schmeidicke — Finance Director
FROM: Emaan Abdel-Halim, Human Resources
DATE: 19 August 2014
SUBJECT: Accountant 2 – Finance

At the request of the Finance Director, David Schmeidicke; I have studied the position of Accountant 2 (CG 18, Range 08) occupied by Brook DiGregorio (position # 4266); which provides professional level debt fund accounting, capital project fund accounting, and capital assets accounting work for City Finance. In addition to reviewing the duties and responsibilities of the incumbent, this position study included interviews with the supervisor, Craig Franklin (Accountant 4) and Ms. DiGregorio. Based on my review of the current position description and of the classification specifications for Accountant 2 and Accountant 3, I conclude that Ms. DiGregorio's current position of Accountant 2 should be recreated as an Accountant 3 in CG18, Range 10, and the incumbent reallocated to the new position.

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. 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 lead or supervise subordinate clerical or paraprofessional staff on a project basis or in a limited context. [emphasis added]

The classification of Accountant 3 is defined as:

...the **limited program supervisor** level and/or **advanced project level** of the **professional Accountant** series. Under the general supervision of a higher manager, employees at this level **supervise specific City accounting functions of limited scope** and/or **perform a wide variety of high level professional accounting projects** or assignments. Employees typically supervise professional, paraprofessional, and/or clerical employees. [emphasis added]

Ms. DiGregorio began working for the City of Madison in 2006 as an Account Technician 1, advanced to an Account Technician 2 in 2007 and in 2009 promoted into the position of Accountant 1. As an Accountant 1, she began working with more professional level accounting functions, but still received additional review of her work from the Accountant 4. As part of an automatic progression, after two years of performing her duties as an Accountant 1, Ms. DiGregorio advanced to the Accountant 2 level as she took on professional accounting duties of more complicated funding sources. Since 2011, Ms. DiGregorio has performed her work at the Accountant 2 level with minimal oversight from her supervisor and continued to take on more challenging accounting work in City Finance. She now works primarily autonomously and provides explanation to the Accountant 4 in review of usual accounting transactions that

required her to use independent judgment and discretion. In the last two years, Ms. DiGregorio has shown increased capacity to provide additional final review with Patti McDermott, the Finance Accounting Service Manager. Ms. DiGregorio has also taken a lead role in annual statement reviews. Her advanced level duties have included redrafting the section's policy and procedures on how assets are capitalized, which Ms. DiGregorio monitors for the entire City. As part of her capital project responsibilities, Ms. DiGregorio examines the debt service of how all the City's capital projects are funded and provides oversight of the regulatory aspects from the IRS on these projects based on their funding sources. Overall in her time as an Accountant 2, Ms. DiGregorio has taken on complete program oversight in the accounting areas of capital debt, capital projects, and capital assets.

Within the capital debt program area, her work consists of preparation of debt borrowing worksheets, implementing and maintaining debt tracking system, preparing debt issue summaries, tracking and accounting for debt proceeds, creating repayment schedules by fund, preparing debt payments, preparing financial statements and footnote schedules. Ms. DiGregorio's work on the capital project fund accounting has included establishing the capital projects and accounts, reviewing projects for spend and budget authority, preparing arbitrage schedules, consulting with agency staff regarding unspent debt proceeds, and preparing financial statements. Lastly, within the capital assets program area, she work to maintain system tables, consults with management regarding policy changes and edits, establishes assets based on project spend, reconciles the general ledger with created assets, depreciates the assets, makes appropriate accounting and conversion entries based on fund type and prepares footnote schedules. These professional accounting duties, which involve complete process flows in a wide variety program areas, clearly falls into the advanced level of responsibilities expected of an Accountant 3.

For all the reasons discussed in this memo, this level of work is expected at the Accountant 3 level and consistent with the examples of duties and responsibilities found in that class specification. As such, I recommend that Ms. DiGregorio's position be recreated as an Accountant 3 and that she be reallocated to the new position. The necessary Resolution to implement this recommendation has been drafted.

Editor's Note:

Compensation Group/Range	2014 Annual Minimum (Step 1)	2014 Annual Maximum (Step 5)	2014 Annual Maximum (+12% longevity)
18/08	\$55,560	\$65,931	\$73,840
18/10	\$60,311	\$72,482	\$81,172

- cc: Brad Wirtz – Human Resources Director
- Michael Lipski – HR Services Manager
- Craig Franklin – Accountant 4, Finance
- Brook DiGregorio – Accountant 2, Finance