

TO: Board of Estimates

FROM: Sarah Olson
HR Analyst

DATE: October 20, 2014

RE: Accountant 4-Finance

Finance Director David Schmiedicke has requested to recreate an Accountant 2 (CG18, Range 08) as an Accountant 4 (CG18, Range 12) and to be filled through an open and competitive process. Turnover in the department has allowed for an analysis of the needs of the agency and the reorganization of job duties. There is an increased need for a higher level Accountant to perform more complex accounting work that includes auditing functions.

The Accountant 4 will report to the City's Risk Manager and take on the auditing duties that were previously in the position description for the Budget & Audit Manager (CG 18, Range 17) which is currently vacant, and the Administrative Analyst 3 (CG 18, Range 10) will have fewer audit responsibilities and broader budget system management and technical budget development duties. The auditing responsibilities include providing leadership, policy direction and expert advice to professional and technical staff in the functional area of internal audit and conducting financial reviews and management audits of City operations and other City-funded agencies. Conducting these audits fits into the City's risk management and fraud avoidance program in that it ensures that city funds are being used appropriately and helps prevent the City from being open to potential litigation. An Accountant 4 is advanced program supervisor level work and is more developmental in nature as opposed to administrative and given greater authority for developing and implementing complex accounting programs, which is what is expected of this position in developing and implementing the overall audit program for the City. An Accountant 2, on the other hand, is objective level work that has authority over an element of a program but not overall authority over a large accounting function and/or program. Because of this, I recommend that the current Accountant 2 position be deleted and recreated as an Accountant 4 in the Finance Department budget.

What was formerly the Budget & Audit Manager will now be primarily budget and program evaluation focused and responsible for overseeing the development, coordination and implementation of the City's annual operating and capital budget process; supervising program evaluations, related data coordination projects, and equity-focused, results-oriented and outcome-based budgeting efforts and serving as secretary to the Board of Estimates. The added responsibility of providing evaluation of City programs in exchange for the auditing functions remains at a level that involves considerable professional expertise, independent judgment and discretion in the achievement of program objectives, that which is normally found in a range 17 classification. As such, although a working title of Budget and Program Evaluation Manager will be used for this position, a new pay range is not required.

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
18/12	\$65,931	\$79,596	\$89,154

cc: David Schmiedicke-Finance Director