

TO: Personnel Board

FROM: Sarah Olson, Human Resources

DATE: September 16, 2015

SUBJECT: Administrative Assistant – Community Development (Garrison)

At the request of the Community Development Division Director, Jim O’Keefe, I studied the position (#3586) of Administrative Assistant (CG17, Range 14) currently occupied by Mr. Roy (Hardy) Garrison. Mr. O’Keefe is recommending movement to a higher classification based on the fact that Mr. Garrison’s work requires complex financial and budgetary analysis, in addition to extensive tracking and reporting functions for multiple program areas within the Community Development Division. This is complicated by the fact that there is a myriad of fiscal regulations imposed by federal and state grantors. After reviewing the attached position description, and conversations with Mr. Garrison, Mr. O’Keefe and current and former colleagues in the Finance Department , I recommend that the existing position of Administrative Assistant be deleted and recreated as an Accounting Technician 3 (CG20, R16, class code J001) to be posted and filled through an internal competitive process for the reasons outlined in this memo.

The class specification defines an Accounting Technician 3 as

... **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. ...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]

Examples of duties and responsibilities found at the Accounting Technician 3 level include

Independently prepare and submit technical financial reports within established guidelines.

Oversee and/or prepare and maintain account balances of grants or similar fiscal appropriations requiring a high level of skill in establishing and monitoring controls.

Provide accounting-related program expertise. Respond to questions/issues concerning programmatic responsibilities.

Identify accounting system problems; assist in the development and/or maintenance of complex computerized accounting systems.

Conduct internal and external audits within technical parameters with a high degree of independence. Gather and review pertinent data, and prepare standardized reports containing financial and operational information. Submit reports and conduct follow-up as indicated.

Mr. Garrison has worked as an Administrative Assistant with the City since he was re-classified in 2010 from a Community Development Aide. He was re-classified to this level in 2010 to reflect the journey level of bookkeeping and accounting work, the supervisory and administrative component of duties newly assigned to the position and the reporting relationship to the Division head.

Since mid 2011, the position's responsibilities have become increasingly critical to the Community Development Division's management team regarding budget and financial issues. Mr. Garrison monitors all of the expenditures of the capital budget projects by the Division, (includes 3 units: Senior Center, Office of Community Services and the Community Development Block Grant Office), and manages the day to day oversight of a large variety of expenditures and revenues, including those tied to numerous federal and state grants and to various special funds. He oversees the Division's day to day purchasing functions, facilitates and monitors the Division's reserve funds and monitors all federal and state grant transactions. This includes oversight of the comprehensive financial management of federal and state grants, approval of requests for City reimbursement of authorized grant expenses, review of the City's receipts of program income and oversight of the financial reporting requirements associated with the Division's administered grants.

In order to ascertain the complexity and breadth of Mr. Garrison's duties, I met with Dan Bohrod in the Finance Department who had a direct working relationship with Mr. Garrison. Mr. Bohrod discussed the complexity of the several financial accounting and reporting functions that Mr. Garrison has to maintain and interpret. Each federal grant has different requirements and the complexity of tracking the various program purposes and the way the funding is being allocated, and tracking new vs. used funds is complicated. Mr. Bohrod as an Administrative Analyst 4 (CGI8, Range 12) relied on Mr. Garrison's expertise and knowledge in this area. In addition, when I met with Mr. O'Keefe, he also described Mr. Garrison's role as performing with a high level of independence and autonomy. This is consistent with the "...considerable judgment and discretion..." expected of the Accounting Technician 3.

I reviewed the City's classification of an Accountant to assess whether Mr. Garrison should be classified as an Accountant. The City's Accountant describes duties as

... 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. Accountants are found in multiple City departments, including the Finance Department, City Engineering, and the Water Utility.

I reached out to the Finance Department to learn more about the distinction between a professional Accountant and a paraprofessional Accounting Technician. A professional Accountant interprets and recommends revisions to accounting systems applying accounting principles and theory to the functions of recording, classifying, examining and analyzing data and records of financial transactions. An Accounting Technician 3 in the Finance department prepares and maintains account balances of grants, enterprise funds or similar fiscal appropriations, subject to review and approval. For example, Barb Maly, Accounting Technician 3 in the Finance department, is responsible for posting cash receipts, journal entries, draw downs of the HUD process and preparing monthly financial reports. An Accounting Technician 3 is expected to oversee and/or prepare and maintain account balances of grants or similar fiscal appropriations requiring a high level of skill in establishing and monitoring controls. This is consistent with the duties found in the Accounting Technician 3 class specification, referenced above. When asked, Finance Department staff compared the work Mr. Garrison does favorably with what an Accounting Technician 3 performs in the Finance Department.

Accountants in the City require knowledge of professional accounting theory, principles, and practices, and knowledge of various accounting systems and their applicability to municipal financial operations. In addition, they require graduation from an accredited college or university with a bachelor's degree in Accounting, or a degree in a related program such as finance, including completion of advanced-level Accounting major coursework or other combinations of training and experience. If the position were to be vacant, Mr. O'Keefe would be looking for someone with paraprofessional accounting experience normally gained after experience in advanced level accounting clerical or bookkeeping experience, and not necessarily someone with a professional Accounting degree. This position does not rise to the level of Accountant given the nature of the duties being performed and the position qualifications.

When the position study paperwork was submitted, included were the position descriptions of Engineering Financial Manager (CG18, Range 12) and the Parks Financial and Administrative Manager (CG18, Range 12). Mr. Garrison felt several responsibilities described in these two position descriptions were comparable to certain similarly described responsibilities in the study position's updated position description. In reviewing the Engineering Financial Manager, this position supervises a professional Accountant and the Manager takes the lead in setting the rates for 3 separate utilities, which go to Board of Public Works for approval, and to the Board of Estimates and Common Council for final adoption of any rate changes. The rate structure for each utility requires complex cost assessments and analysis, and involves multi-tiered rate structures and components. The evaluation of the three utilities' rate structures is done on an annual basis. All billing for the three utilities is coordinated through the Water Utility for inclusion on residents' Madison Municipal Services bill. If these rates are challenged, the Manager is responsible for presenting and defending the case to the Public Service Commission. Lastly, the number of budgets that this position is responsible for creating and maintaining have grown with four operating budgets (one for each section of Engineering) and six capital budgets. The biggest change in budgeting comes from the facilities section with projects expanding and becoming more complex overall. Additionally, the Manager is required to work directly with outside auditors to provide requested information for the varying number of inquiries related to the ten budgets he manages. Mr. Garrison, on the other hand, does not supervise staff and the work he performs relative to grant expenditures and other budgetary tracking is not at the same level as the Engineering Financial Manager. Overall, the work of the Engineering Financial Manager is a significantly higher level than required of the position being studied, which is why the Engineering Financial Manager is being moved up to Range 14.

I also reviewed the Parks Financial and Administrative Manager. This position develops, coordinates, analyzes and monitors the Parks capital and operating budgets, including the enterprise budgets which equates to over double of what the Community Development Division is overseeing. In addition, this position supervises staff and is involved in labor relations. This position designs and implements administrative and operational studies and develops Parks various policies and procedures. The training and experience requirements for the Parks position are similar to the Engineering Financial Manager, again, higher than what is required for the position being studied.

I met with Mr. Garrison, Mr. O'Keefe and Mr. Lipski on September 2, 2015 to talk about concerns regarding this study outcome and new information that Mr. Garrison brought to light. In Mr. Garrison's most recent reply to the study outcome, he states, "the study position is perhaps less a formal accounting position than it is a grant compliance officer/specialist,

monitoring the financial component of the City's administration of its state/federal community development grant awards." The City has a Contract Compliance Specialist in the Department of Civil Rights that performs professional and technical work in the operation of the City's Contract Compliance Programs: Targeted Business certification and compliance, Prevailing Wage compliance, and Affirmative Action Plan compliance. The work involves reviewing applications and Affirmative Action Plans for eligibility and compliance; performing on-site compliance reviews; maintaining or overseeing the maintenance of necessary records and databases; providing technical assistance; performing outreach and information dissemination; providing job counseling and related services to targeted group members; preparing audit and activity reports and recommendations, and providing input and recommendations relative to overall program operations. While the Contract Compliance Specialist is not focused on fiscal compliance as Mr. Garrison's is, a Contract Compliance Specialist must ensure compliance with various State and Federal laws. It should be noted that the Contract Compliance Specialist I is in Compensation Group 18, Range 04, which is equivalent to the Accounting Technician 3 in Compensation Group 20, Range 16.

In further discussions with Mr. O'Keefe and exploring what is needed to perform the functions of this position, it is clear that he would not be looking for an Accountant to perform these duties but someone who has a financial background and an awareness of HUD regulations and municipal systems. Mr. O'Keefe explained that someone needs to be very detail-oriented and precise to succeed in the position, but both Mr. O'Keefe and Mr. Garrison acknowledged that this is a very technical position that does not require a professional Accountant. Mr. Garrison explained to understand these Federal regulations, someone must have had specialized trainings to be able to interpret the regulations. However, Mr. Garrison acknowledges that he didn't have this knowledge when he took the position but has acquired it by attending various trainings through his job.

There is no question that the duties of this position require a high level of skill in establishing and monitoring fiscal controls to ensure overall City compliance, but this is described in the class specification for an Accounting Technician 3.

Mr. Garrison gathered market data from a comparable City size-the City of Durham (NC). The City of Durham is a HUD entitlement community and has a classification of Fiscal Program Accountant. This position provides fiscal, technical, and administrative support for all HUD funded entitlement programs in the Community Development Department. This includes similar duties to Mr. Garrison such as Federal draw down requests, monthly fiscal reporting, and budget/program reconciliations. The starting salary is \$45,427-\$59,055. The starting salary for an Accounting Technician 3 is \$50,097-\$56,558. At 12% longevity step 5 is \$63,345.

For the reasons outlined in this memo, I recommend that the Administrative Assistant position be recreated as an Accounting Technician 3 to better reflect the duties associated with the position. However, given that this position does not hold any supervisory responsibilities, I'm recommending placement in CG20. Because this is a change in Association status, moving from non-represented to an Association position, the incumbent cannot be reallocated. Rather, I recommend that the new position be posted and filled through an internal competitive process and the underlying vacancy be deleted to fund the new position.

We have prepared the necessary Resolution to implement this recommendation

Editor's Note:

Compensation Group/Range	2015 Annual Minimum (Step 1)	2015 Annual Maximum (Step 5)	2015 Annual Maximum +12% longevity
17/14	\$46,909	\$52,525	\$58,828
20/16	\$50,097	\$56,558	\$63,345

cc: Natalie Erdman – Interim Director of Planning, Community & Economic Development  
Jim O’Keefe – Community Development Division Director  
Roy (Hardy) Garrison – Administrative Assistant  
Greg Leifer-Employee and Labor Relations Manager