

TO: Personnel Board

FROM: Sarah Olson, Human Resources

DATE: February 15, 2018

SUBJECT: Transit Accountant 3 – Metro Transit

At the request of Transit General Manager Chuck Kamp and the Transit Finance Manager Wayne Block, a study was conducted of a Transit Accountant 3 position (Compensation Group 44, Range 10), held by Jeff Daniels (position #3737). This position develops and supervises major Metro Transit accounting functions and holds a greater authority in developing and implementing complex accounting programs and systems. After meetings with Mr. Block, the incumbent, and Patricia McDermott, Accounting Services Manager in the City's Finance department, I make the following recommendations for the reasons outlined in this memo:

- Create a new classification title of Transit Accountant 4 with placement in CG44, Range 12.
- Recreate position #3737 (currently occupied by J. Daniels) as a Transit Accountant 4 and reallocate the incumbent to the new position.

Currently, Metro has a Transit Accountant 1-3 structure, which is comparable to the Accountant 1-3 in the City's compensation plan. However, given the addition of supervision of staff and an increase in authority with accounting programs and systems, Metro is proposing creation of a Transit Accountant 4 classification. The Accountant 4 in the Finance Department is distinguished from the lower levels based on leadership/supervision of staff but also overseeing major accounting programs. Because Mr. Daniels has responsibility for Metro's payroll, as well as overseeing procurement, and working closely with the Transit Finance Manager on the annual audit, it is appropriate to create the Transit Accountant 4 with comparable responsibilities to the City's Accountant 4 classification.

The proposed Transit Accountant 4 class specification identifies the work as:

... responsible professional accounting preparing financial statements, conducting audits, analyzing expenditures, processing payroll, preparation and administration of Federal Transit Administration (FTA) grants, coordination of procurement activities and/or performing other related professional accounting activities and functions at Metro Transit. Work requires broad-based accounting knowledge and is characterized by the exercise of judgement and discretion.

Distinguishing duties and responsibilities include

Perform all work consistent with the class of Accountant 3 with a greater degree of skills and independence.

Serve as expert for all payroll related areas such as labor contract, laws and regulations related to FMLA, and functionality of software associated with processing payroll.

Communicate and coordinate with Transit managers, representatives of Federal, State and Local Governments and external auditors to explain, discuss and resolve grant accounting issues; communicate with other City agencies, and maintain close liaison on matters requiring their attention. Meet with internal and external auditors to provide grant information and respond to related issues.

Administer and/or coordinate capital procurement activities, especially those related to technology related projects. Function as a project manager or provide substantial assistance to the project manager in all phases of capital procurement projects. Take the lead in working with the targeted users of capital procurements to ensure that all specifications and requirements have been identified. Take the lead in preparing requests for proposals or bids for all capital projects. Act as liaison between Finance, Planning and IT in developing all technology related procurements. Assist in the implementation of all technology related procurements.

Prepare annual financial reports and develop and maintain adequate reporting systems to comply with regulatory guidelines. Review periodic and annual operating statements, provide information for Metro Transit's annual budget process.

Supervise Metro Transit's Finance unit comprised of professional, paraprofessional and administrative support staff.

Assist the Finance Manager in the preparation of the annual capital and operating budgets and associated reports, (such as the TIP). Review and analyze budget to actual results throughout the year.

Provide backup and assistance to the Transit Finance Manager.

These duties compare favorably to those found in the Accountant 4 class specification:

Prepare annual financial reports, develop and maintain adequate reporting systems to comply with regulatory guidelines, and review the recording of transactions for enterprise funds to ensure they are consistent with regulatory guidelines, and review the recording of transactions for enterprise funds to ensure they are consistent with City budget policy, generally accepted accounting principles and regulatory guidelines. Provide professional assistance to other City departments. Review periodic and annual operating statements, provide information for the annual budget process,

Perform complex and varied professional accounting functions with a high degree of independence. Provide high level expertise in the analysis of accounting/financial issues.

Develop and implement accounting/financial systems and programs.

Prepare detailed reports and analysis, incorporating policy level recommendations.

Supervise/lead paraprofessional and/or other staff and work products as required.

Develop and modify operating systems to facilitate new programs. Ensure that all systems remain in balance by reviewing input, output and processing. Review and improve processing techniques and answer questions relating to systems.

Prepare monthly and year-end financial statements and other reports. Coordinate year-end closing and set up of new year's budget. Assist in the administration of grants. Answer inquiries on City finances, policies and procedures. Provide liaison with state, federal and independent auditors.

Provide assistance to independent auditors during the annual audit process. Perform tests of accounting systems, conduct inventories, coordinate confirmation and reconciliation of payables and receivables and perform year end cut off work.

Jeff Daniels started at Metro Transit in 2011 as a Transit Account Clerk I. He promoted to a Transit Account Clerk 3 in 2012 and then promoted to a Transit Accountant 3 in 2013. For the last three years, Mr. Daniels has taken on formal supervision over many Finance unit employees (1 Transit Accounting Technician and five Transit Account Clerks at various levels) and oversees major accounting functions such as the processing of payroll for about 500 Metro Transit employees. This includes interpreting the various provisions of the Teamsters collective-bargaining agreement. In addition, he oversees and manages Metro’s FMLA database and works within laws and regulations as they apply to FMLA and to the labor contract. Mr. Daniels meets with the senior management team on creating and managing their capital budget, and assists with the operating budget as requested by the Transit Finance Manager. Every April, Mr. Daniels reconciles accounts for the annual audit and prepares financial statements. He works closely with external auditors and resolving any issues and addressing questions. He also supervises the procurement process ensuring compliance with federal, state and local regulations. He functions as a project manager providing substantial assistance to others in all phases of Metro Transit procurement projects. Currently, he is a project manager for a bus procurement project. All of these duties are within the level of a Transit Accountant 4. In fact, in conversation with Ms. McDermott, the City’s Accounting Services Manager, she agrees that this work is consistent with the level of Accountant 4. There is currently another Transit Accountant 3 at Metro and HR would be willing to study that position if a request is submitted.

Mr. Daniels has been supervising staff and major accounting functions for three years now, consistent with the Accountant 4 classification in the Finance Department. Therefore, I am recommending the creation of a Transit Accountant 4 classification in CG 44, Range 12, recreating Transit Accountant 3 position #3737 as a Transit Accountant 4, and reallocating Mr. Daniels into the new position.

The necessary resolution to implement this recommendation has been drafted.

Editor’s Note:

Compensation Group/Range	2018 Annual Minimum (Step 1)	2018 Annual Maximum (Step 5)	2018 Annual Maximum (+12% longevity)
44/10	\$67,171	\$80,725	\$90,412
44/12	\$73,429	\$88,651	\$99,289

cc: Wayne Block—Transit Finance Manager
 Chuck Kamp—Metro Transit General Manager
 Mike Lipski—HR Services Manager