COUNTY OF Placer
HUMAN RESOURCES

MEMORANDUM

DATE: February 9, 2016

TO: Board of Supervisors

FROM: Lori Walsh, Human Resources Director

SUBJECT: Adopt an Ordinance Creating Supervising Accountant Auditor classification

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Action Requested

Adopt an ordinance amending the un-codified Schedule of Classifications and Compensation Ordinance related to the creation of the Supervising Accountant Auditor classification.

Background

As a result of the meeting held December 14, 2015, the Civil Service Commission is recommending creation of the classified position of Supervising Accountant Auditor based on the CSC's assessment that placement of the position into the classified service is consistent with the Placer County classification plan.

Basis for Recommendation:

At the request of the Auditor Controller's Office, the Human Resources Department, with the assistance of Chris Casey, Casey and Associates - Human Resources Consultant, conducted a classification review.

Information gathered through the study process supported the business need to create an additional classification in order to assist with the oversight and management of the specialized nature of the mandated responsibilities within the Auditor Controller's Office.

The Placer County Auditor's Office is separated into four (4) distinctive divisions: Financial Accounting and Reporting; Internal Auditing; Payroll; and Property Taxes. Staff assigned to these divisions performs a variety of complex technical

and professional tasks specific to the Auditor Controller's Office. The proposed classification of Supervising Accountant Auditor would assume duties that include, but are not limited to:

- Scheduling, training, monitoring, motivating, and supervising assigned professional, technical, and clerical staff; providing proactive and informational performance feedback to employees on an on-going basis; conducting performance evaluations in a timely and effective manner.
- Planning, organizing, coordinating, and supervising an assigned work unit(s) within a large, multi-unit division or a specialized stand-alone division within the Auditor Controller's Office;
- Monitoring and evaluating the processes, procedures, and work flow of assigned work unit(s) on an on-going basis to maximize efficiencies and effectiveness; re-designing and modifying existing processes and procedures in a timely response to new or changing laws, regulations, codes, and ordinances, improved technologies, and/or clients' expectations and requests; creating, establishing, and implementing new processes and procedures as necessary.
- Performing the more difficult and complex financial accounting, reporting, and/or auditing tasks assigned to the designated work unit(s) utilizing specialized skill sets and in-depth knowledge of governmental accounting, the County's funding structures, GAAP, GASB, etc; performing a variety of required functions and duties when work unit(s) is short staffed and/or deadlines demand.

The Supervising Accountant Auditor classification will require in-depth knowledge and expertise of specific functions and responsibilities exclusive to the Auditor Controller's Office and will serve to bridge the organizational gap between the Senior Accountant Auditor and Managing Accountant Auditor classifications. The recommended salary level identified for this position represents an appropriate relationship between the Senior Accountant Auditor and the Managing Accountant Auditor classifications.

FISCAL IMPACT

The funding for this position is included the Auditor Controller's FY2015-16 budget.

Attachment 1 – Job Specification
Attachment 2 - Ordinance

SUPERVISING ACCOUNTANT–AUDITOR

DEFINITION

To plan, coordinate, organize, and supervise an assigned work unit(s) within a large, multi-unit division of the Auditor Controller's Office; to assign, train, motivate, and evaluate the work of professional and technical staff; to design, modify, and organize assigned work processes and operational procedures to maximize assigned work unit's efficiencies and effectiveness; to perform the most complex professional and technical functions as necessary; and to function as a proactive and positive member of the departmental team.

DISTINGUISHING CHARACTERISTICS

The Supervising Accountant Auditor job class is a specialized classification that recognizes full supervisory responsibilities including planning, assigning and evaluating the work of subordinates. This job class is distinguished from the Senior Accountant Auditor classification by the fact that the majority of duties performed by the former are supervisory and management tasks. This job class is distinguished from the Managing Accountant Auditor classification by the latter's over-all departmental management responsibilities. Positions allocated to the Supervising Accountant Auditor classification are further distinguished by the level of demonstrated expertise and knowledge required in a specialized area(s) such as financial accounting and/or government auditing processes.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from assigned management staff to include the Auditor Controller and the Assistant Auditor Controller.

Exercises direct and full supervision over assigned professional, technical, and clerical personnel.

EXAMPLES OF ESSENTIAL DUTIES – Duties may include, but are not limited to, the following:

Schedule, train, monitor, motivate, and supervise assigned professional, technical, and clerical staff; provide proactive and informational performance feedback to employees on an on-going basis; conduct performance evaluations in a timely and effective manner.
Plan, organize, coordinate, and supervise an assigned work unit(s) within a large, multi-unit division or a specialized stand-alone division within the Auditor Controller's Office;

represent the assigned work unit(s) and staff to other divisions within the Office as well as other County departments and outside public and/or private organizations.
Monitor and evaluate the processes, procedures, and work flow of assigned work unit(s) on an on-going basis to maximize efficiencies and effectiveness; re-design and modify existing processes and procedures in a timely response to new or changing laws, regulations, codes, and ordinances, improved technologies, and/or clients' expectations and requests; create, establish, and implement new processes and procedures as necessary.
Perform the more difficult and complex financial accounting, reporting, and/or auditing tasks assigned to the designated work unit(s) utilizing specialized skill sets and in-depth knowledge of governmental accounting, the County's funding structures, GAAP, GASB, etc; perform a variety of required functions and duties when work unit(s) is short staffed and/or deadlines demand.
Participate in the recruitment and selection of designated staff; coordinate and participate in the interview process; provide support and monitor performance.
Maintain and update performance documentation for all assigned staff on an on-going basis; recommend disciplinary actions as necessary and as appropriate; provide oral and written warnings in accordance with accepted policy and personnel rules; implement approved disciplinary actions in a timely and professional manner upon request.
Act as primary resource and main point of contact regarding the functions and responsibilities of assigned work unit(s) and staff; provide proactive and positive customer service; respond to all inquiries, questions, and requests in a timely and customer oriented manner; investigate complaints and recommend corrective and/or proactive action to be taken as necessary.
Participate in the budget preparation process; prepare cost estimates for assigned work unit(s); submit justifications with documentation for budget requests related to staff, equipment, and supplies; monitor and control assigned budget on an on-going basis.
Build and maintain positive working relationships with co-workers, management, other County employees, other organizations and agencies, and the public using principles of good customer service.
Perform related duties as required.

MINIMUM QUALIFICATIONS

Knowledge of:

- Generally accepted accounting principles, governmental accounting standards and other pertinent governmental accounting and auditing procedures.
- Cost accounting, fund accounting and financial reporting methods and procedures.
- Application and operation of designated computerized accounting systems and spreadsheets, utilizing designated accounting and spreadsheet software.
- Statutory laws, rules and regulations applicable to governmental accounting, auditing and finance within designated programmatic areas of responsibility.

- Pertinent local, state, and federal rules, regulations and laws.
- Budget preparation, administration and control procedures.
- Principles and practices of motivation, team building and conflict resolution.
- Modern office procedures, methods and computer equipment.
- Principles of effective supervision techniques, training methods, and effective performance management.
- Principles and practices utilized in planning, organizing and controlling work flow and processes.
- Principles, practices, methods and techniques of financial auditing.
- Principles and theories of internal control.
- Common indicators of fraud and risk.

Ability to:

- Organize, implement and direct designated accounting, auditing, and/or financial reporting operations and/or activities.
- On a continuous basis, know and understand all aspects of the assigned position; intermittently analyze work papers, reports and special projects; identify and interpret technical and numerical information; observe and solve problems of operational and technical policy and procedures.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement approved solutions in support of stated goals.
- Design and implement accounting and financial management systems.
- Analyze and evaluate accounting systems and financial programs; design improvements and controls for assigned operations; and assess overall effectiveness of programmatic responsibilities.
- Interpret and apply legal, regulatory and administrative controls to accounting functions and financial management systems.
- Develop and monitor an assigned program budget in an effective manner.
- Develop and recommend policies and procedures related to assigned operations.
- Communicate clearly and concisely in both oral and written forms.
- Work with various cultural and ethnic groups and individuals in a tactful and effective manner.
- Train, direct, supervise and evaluate the work of professional, technical, and clerical staff.

- Perform the most complex accounting work of the assigned work unit(s) in an effective and timely manner.
- Establish and maintain effective working relationships with those contacted in the course of performing assigned duties.

Experience and Training

Any combination of experience and training that would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

Experience:

Four (4) years of progressively responsible journey level professional experience performing duties similar to an Accountant Auditor II with Placer County, one year of which must have been performing full supervisory functions in a similar professional environment;

OR

Two (2) years of progressively responsible advanced journey level professional experience performing duties similar to a Senior Accountant Auditor with Placer County.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or a related field.

License or Certificate:

May need to possess a valid driver's license as required by the position. Proof of adequate vehicle insurance and medical clearance may also be required.

Before the Board of Supervisors
County of Placer, State of California

In the matter of: An ordinance amending the un-codified Schedule of Classifications and Compensation Ordinance related to the creation of the Supervising Accountant Auditor classification.

Ordinance No.: _____

First Reading:_____

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

_____
Chairman, Board of Supervisors

Attest:
Clerk of said Board

_____

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

The un-codified Classified Service- Schedule of Classifications, Salary Plan and Grade Ordinance are hereby amended as follows: (Additions to ordinance shown in bold and underline, deletions shown with strike-through.)

Section 1. That the un-codified Schedule of Classifications and Salary Grades for Classified and Unclassified Service Ordinance is hereby amended to read as follows:

ADMIN CODE	CLASSIFICATION TITLE	SALARY PLAN — APPENDIX	GRADE
11760	**Accountant – Auditor – Supervising**	MNGT	429

Section 2. That this ordinance shall be effective the first day of the pay period 30 days following adoption.

Section 3. That this ordinance amendment is adopted as an un-codified ordinance.