

W9b

AGENDA COVER MEMORANDUM

AGENDA DATE: June 4, 2003

PRESENTED TO: Board of County Commissioners

PRESENTED BY: Cindy Tofflemoyer, Personnel Analyst
Becky Koble, Financial Services Manager

AGENDA TITLE: IN THE MATTER OF CREATING THE CLASSIFICATION AND
SALARY RANGE FOR SUPERVISING SENIOR ACCOUNTANT

I. MOTION

**MOVE APPROVAL OF ORDER _____ /IN THE MATTER OF CREATING THE
CLASSIFICATION AND SALARY RANGE FOR SUPERVISING SENIOR
ACCOUNTANT.**

II. ISSUE

There is a need to establish a new classification in the Financial Services Division. This is an important position for Financial Services Division, and will fulfill the independent external auditors recommendation that the county have an in-house position to lead in the preparation of the County's annual financial reports and analysis for the external audit of the financial statements, records and systems; and provide financial decision support and consulting services to the Financial Services Manager, Management Services Director and County department staff.

III. DISCUSSION

A. Background

For several years now, the independent external auditors have been recommending in their *Report to the Board of Commissioners and Management* that the County add "at least one individual dedicated to internal and external financial reporting." They suggest that "this person would be responsible for assisting the Financial Services manager and County staff with internal reporting issues, monitoring and review grant-related reporting, working with the auditors and preparing for the annual audits, and drafting the County's external financial statements."

B. Analysis

During the FY 03-04 budget process the Budget Committee was advised of Financial Services plan to create an additional professional position in the Financial Services Division. The committee indicated they could revisit the request after the Financial Services Manager assessed the County's financial reporting needs and Financial Services staffing.

Management Services recently hired a Financial Services Manager in the Financial Services Division. The Financial Services Division is now charged with providing a higher level of financial services to the organization than has historically been provided. The Financial Services Manager's assessment of the services that Finance Operation staff provide to the organization indicate a need for a professional level staffing classification that can provide complex financial analysis, financial reporting and financial statement preparation as recommended by the external auditor.

This classification will also help the county address a Government Accounting Office (GAO) mandate that governments assume a greater level of responsibility for and ownership of their financial accounting and reporting. A new governmental auditing standard was recently adopted, which significantly changes the auditor independence rules and limits the ability of our external auditors to provide "non-audit" services such as adjusting our books and preparing our financial statements. The Financial Services Manager believes that it will be difficult for the division to make progress towards the goal of significantly improving the County's financial reporting and services to departments without this new classification.

Human Resources conducted a survey of comparable Oregon counties that utilize similar finance classifications. Marion County's Chief Accountant classification is the closest match for the duties, skills, knowledge and abilities (SKA) that we have factored into this professional position. The salary range for Marion County's Chief Accountant classification is \$47,112-\$63,107. A point factor analysis was done and places the Supervising Senior Accountant classification at grade 38 (\$45,906-\$63,544) in our compensation plan. Internally this compensation range is comparable with the Management Analyst 2 and Internal Auditor classifications.

Budget:

This position has been included in the proposed FY 03-04 budget.

C. Alternatives/Options

1. Adopt the proposed classification and salary range as described above.
2. Reject the motion.

D. Recommendation

It is recommended that the Board of County Commissioners adopt the motion to establish the classification and salary range for the Supervising Senior Accountant classification.

IV. IMPLEMENTATION/FOLLOW-UP

Following Board action, the department will begin the approved personnel process of hiring according to the timelines established by Finance Services.

V. ATTACHMENT

Board Order
Supervising Senior Accountant classification specifications

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.

***)IN THE MATTER OF CREATING A
)CLASSIFICATION AND SALARY
)RANGE FOR SUPERVISING SENIOR
ACCOUNTANT***

WHEREAS, Human Resources has completed a review and point factor of the proposed Supervising Senior Accountant classification

WHEREAS, it is the intent of Lane County to properly classify positions with regard to duties and compensation; and

WHEREAS, changes to the classification and compensation plans require board approval; and

IT IS NOW HEREBY ORDERED that there be created the new classification of Supervising Senior Accountant:

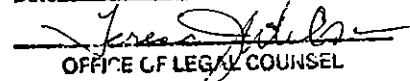
Supervising Senior Accountant Range 38: \$45,906-\$63,544

DATED this ____ day of June, 2003.

Peter Sorenson, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 5/27/03 Lane County


OFFICE OF LEGAL COUNSEL

IN THE MATTER OF CREATING A CLASSIFICATION AND SALARY
RANGE FOR SUPERVISING SENIOR ACCOUNTANT

SUPERVISING SENIOR ACCOUNTANT

DEFINITION

To plan, organize and supervise financial services operations within the Department of Management Services, such as accounts payable, payroll, treasury and debt administration, general ledger, audit and financial reporting. To perform a variety of complex professional accounting functions; to maintain and enhance the integrity and accuracy of financial management records; to extract, compile and present financial information for internal and external reporting; to take a lead role in the preparation of the County's annual financial reports and analyses for the external audit of the financial statements, records and systems; and to provide financial decision support and financial consulting services to the Financial Services Manager, Management Services Director and County department staff.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from the Financial Services Manager.

Exercises direct supervision over accounting clerical and technical personnel.

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

Supervises, plans and organizes operations in any of the accounts payable, accounts receivable, payroll, treasury and debt administration, general ledger, audit and financial reporting functions.

EXAMPLES OF DUTIES

Coordinates accounting activities with customer departments, as well as outside agencies and organizations; provides technical accounting support to customer departments on complex financial issues, as well as unusual accounting transactions related to specific department programs or objectives.

Evaluates, acquires/develops and implements new financial reporting tools and models; develops and distributes training and documentation to County staff in the use of financial reporting tools; provides technical consulting and customized reporting solutions using data-extraction tools.

Prepares or oversees the preparation of cash flow projections to determine County investment needs. Invests, or approves the investment of, available cash in accordance with established investment policies and guidelines.

Supervising Senior Accountant

Monitors the posting, balancing and reconciliation of the general ledger and subsidiary accounts; reviews and researches journal entries and approves adjustments; ensures compliance with Generally Accepted Accounting Principles (GAAP) and County financial policies and procedures.

Oversees the periodic reconciliation and balancing of subsidiary financial systems, such as payroll, accounts payable, fixed assets and the County bank records; analyzes and adjusts County accounts and ledgers as needed.

Coordinates the year-end closing of the general ledger; prepares or supervises the preparation of year-end analyses and audit work papers; works with auditors and grantor agencies in performing financial analysis of various County accounts, funds, grant programs and financial systems.

Prepares or assists in the preparation of annual financial statements, including note disclosures and required supplementary information, in accordance with GAAP.

Coordinates Single Audit and grantor audits; works as liaison with departments in responding to audit findings; communicates results of audits to management and implements, or assists in the implementation of, changes as appropriate.

Oversees the preparation of both the Federal and internal (general expense) cost allocation plans and indirect rate proposals. Presents internal rate proposals to operating department staff and Management Team; participates in negotiation and implementation of special agreements and plan modifications.

Analyzes new and proposed accounting standards and professional pronouncements, interprets the requirements, presents recommendations for their application at the County, and implements changes, as needed.

Develops new or updated County financial policies and procedures; implements, educates and trains County staff on new policies and procedures.

Researches, investigates and analyzes complex operational and policy issues, processes and procedures; develops possible solutions and recommendations; reports findings and conclusions; implements or coordinates implementation of the policy; and monitors results.

Functions as financial lead in the development and/or implementation of new financial systems or business technology; analyzes County business requirements and provides recommendations and solutions as to how to meet those requirements within the functionality of the new technology.

Supervising Senior Accountant

Supports and coordinates the work of the County Financial Users' Group; develops proposals and materials for presentation to the Finance & Audit Committee; attends management meetings and serves on County committees and task teams, as assigned.

Monitors and analyzes proposed legislation and initiative activity, as assigned, and develops fiscal impact projections and policy analysis for decision-makers. Represents the County in committees and workgroups of the Association of Oregon Counties and related organizations, as requested.

Performs all elements of supervision for accounting clerical and technical staff.

Participates in the development and monitoring of the Financial Services division budget.

Performs related duties, as assigned.

MINIMUM QUALIFICATIONS

Knowledge of:

Principles, methods and procedures of governmental accounting, budgeting and financial administration.

Standards for governmental accounting and financial reporting, promulgated by the Governmental Accounting Standards Board (GASB) and the recommended practices of the Government Finance Officers Association (GFOA).

Elements of accounting controls and internal control structures and their application to government accounting practices.

Automated financial management systems and software, including client-server technology.

Advanced applications of end-user tools for financial data extraction, manipulation and reporting.

Oregon Revised Statutes and administrative rules relating to public financial administration and audits of Oregon municipal corporations.

Principles of supervision, training and performance evaluation.

Elements of accounting controls and internal control structures and their application to government financial services.

General and governmental auditing standards, principles, and practices.

Supervising Senior Accountant

Ability to:

Develop, prepare and present a variety of financial statements, reports and analyses.

Read, interpret and apply complex accounting standards, contracts, grant agreements, laws and regulations, and financial documents and reports.

Analyze operating department business requirements and develop or modify business processes to meet those needs.

Evaluate, develop and implement financial information systems and data-extraction/query and reporting tools to meet County financial information needs.

Train, coach and consult with department customers in the use of financial systems and end-user data extraction and reporting tools.

Proficiently use a variety of personal computer and network applications.

Ability to learn Lane County financial systems, internal control structure, and policies and procedures.

Establish and maintain effective working relationships with those contacted in the course of work.

Communicate clearly and concisely, both orally and in writing.

Supervise, train and evaluate assigned staff.

Analyze data, draw conclusions and make appropriate changes to operational and accounting practices currently in use by the County.

Experience and Training

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, or a closely related field. Preference given to candidates in possession of a certified public accountant (CPA) license.

Experience:

Five years of increasingly responsible professional accounting experience, preferably in the public sector, including one year of lead responsibility. Municipal auditing experience preferred.

An equivalent combination of experience and training that will demonstrate the required knowledge and abilities is qualifying.