



Request for City Council Committee Action from the Department of Human Resources

Date: September 3, 2013

To: Mayor R. T. Rybak and the Executive Committee

Referral to: Ways and Means Committee

Subject: New Appointed Position: Director Accounting and Financial Reporting

550 points/Grade 12 (\$88,055- \$94,009)

Recommendation:

1. Find that the proposed position meets the criteria in Section 20.1010, Council to Establish (Appointed) Positions, as follows:
 - (1) The person occupying the position will report to the head of the designated city department or the designated city department head's deputy.
 - (2) The person occupying the position will be part of the designated department head's management team.
 - (3) The duties of the position involve significant discretion and substantial involvement in the development, interpretation, or implementation of city or department policy.
 - (4) The duties of the position do not primarily require technical expertise where continuity in the position would be significant.
 - (5) The person occupying the position needs to be accountable to, loyal to, and compatible with the mayor, the city council, and the department head.
2. Approve the proposed position: Director Accounting and Financial Reporting; 550 points/Grade 12 The position is FLSA – Exempt
3. Approve an annual salary for the position in accordance with the adopted appointed employee's compensation plan, effective September 11, 2013, as follows:

Step A	Step B	Step C	Step D
\$85,055	\$89,532	\$92,218	\$94,009

Prepared or Submitted by: Pamela Nelms, CCP, SPHR

Human Resources Senior Consultant/Compensation; 673-3344

Approved by: _____

Patience Ferguson
Director of Human Resources

Paul Aasen
City Coordinator

Presenters in Committee: Pamela Nelms, CCP, SPHR
Human Resources Senior Consultant

Financial Impact (Check those that apply)

No financial impact (If checked, go directly to Background/Supporting Information).

Action requires an appropriation increase to the _____ Capital Budget or _____ Operating Budget.

Action provides increased revenue for appropriation increase.

Action requires use of contingency or reserves.

Business Plan: _____ Action is within the plan. _____ Action requires a change to plan.

Other financial impact (Explain):

Request provided to department's finance contact when provided to the Committee Coordinator.

Background/Supporting Information

Dear Mayor Rybak:

Though there are some changes to the work and responsibilities, the work of this proposed position has historically been by a Grade 12 classified position: Manager, Financial Accounting and Reporting. The Finance and Property Services Department has recognized that the authority and responsibility of the work expected in the position is in line with other appointed positions within their Department, and initiated this study to place the work of the position into the appointed service. The position has been evaluated at 550 points and is FLSA-Exempt.

The duties proposed for the position include but are not limited to:

- Develop City-wide financial and accounting standards and procedures and enforce them.
- Ensure compliance with generally accepted accounting principles (GAAP).

- Direct the work of financial managers, accounting managers, accountants, and account clerks.
- Participate in the training, development, supervision and management of staff.
- Coordinate audit activities with the State Auditor's Office, the City's internal auditor and federal and state regulatory bodies and follow up on any recommendations made.
- Manage assets and liabilities, revenues and expenditures, fund balance in net position in the general fund and prepare monthly and quarterly reports.
- Direct the preparation and delivery of the City's Comprehensive Annual Financial Report (CAFR) on a City-wide basis along with the preparation of monthly and quarterly financial reports all funds and financial activity to the various customer departments, the Mayor and Council.
- In the absence of the Controller, take over the responsibilities of that position.
- Provide oversight and direction of accounting and fiscal activities, internal control monitoring, and budget preparation for all customer departments associated with the City's operations.
- Develop, enhance, and manage a complex managerial accounting process with changing departmental service demands including responsibility for payroll accounting, accounting transactions, requisitions, cash receipts, payment documents, cost accounting, project accounting, grant accounting and management, contract monitoring, job costing, rate modeling, fixed asset transactions, internal control monitoring, and related activities.
- Review finance service delivery on a regular basis with customer departments to maintain quality assurance, and assist in timely resolution of any disputes arising from service agreements.
- Develop City-wide financial standards and procedures for grant management and enforce them including the following:
 - Develop a process to integrate and/or reconcile current grant budgets with the City's appropriations.
 - Develop grantor reports for internal users and grantor agencies.
 - Oversee grant accounting and financial management processes which include the review and approval of grant applications.
 - Manage and participate in the setup of grants in Compass, maintain and edit controls on grant budgets, manage the grant draw down process, and maintain grantor source documents, process transactions, , review monthly cash positions, etc.
 - Develop a monitoring system for the City's grant sub-recipients.
 - Oversee and direct the work on preparation of working trial balances for various grant funds and of federal grant fund activity reports for the comprehensive annual financial report.
- Serve as technical resource to Department Heads, the Controller, and others on accounting and financial reporting requirements, federal and state grant regulations, the interpretation and implementation of financial policies and procedures and the underlying business processes and systems that support these activities.

Below is a summary of the study conducted to ensure proper evaluation of the position.

Factor	Points	Analysis
Pre-requisite Knowledge	60	The position requires a Bachelor's in Business Administration, Accounting, Finance,, or a related field and five years of progressively responsible governmental accounting work with broad-based experience in a comparable governmental unit, or equivalent .
Decisions and Actions	60	The job will exercise broad latitude to make decisions. Jobs at this level manage more significant units entailing greater impact on resources, or serve in a supervisory level staff or analytical capacity. Decisions tend to have greater effect on the organization due to greater city-wide impact, more notable budgetary impacts, or longer-term impacts. Many of these jobs are in leadership of divisional or larger work areas where assigned. These jobs require the exercise of independent action, errors can have a major influence on the City operations, revenues, or expense
Supervisory Responsibility	25	The position will supervise Manager, Finance, Manager Accounting, Accountant, and Account Clerk positions, totaling 22 FTEs.
Relationships Responsibility	60	The position will have frequent contact with all levels of accounting and financial staff across the City regarding general accounting, grant accounting, and financial reporting. It will have daily contact with accountants and accounting managers to direct work and deal with financial and accounting issues. It will have daily contact with the Controller to discuss current work and get direction on issues that are facing the City. The position is in contact with the Deputy Finance Officer/Budget Director and other management in the Finance and Property Services Department on an on-going basis to exchange information on budget and financial reporting related issues. The position less frequently is in contact with the Finance Officer, and the Director Treasury, to discuss accounting and financial reporting issues.
Working Conditions	20	The working conditions are the same as related administrator positions in the City that work in an office environment.
Effort	65	At this level the job is a manager with wide ranging responsibilities that require considerable mental effort. These jobs are responsible for planning, organizing and managing complex areas, dealing with setting priorities, and ensuring compliance with City goals and objectives. There is pressure to meet expectations and pressures driven by budget, project related deadlines, responsiveness to elected officials, and other constituencies, and in making recommendations to higher level managers and officials.

Attached: Classification Report