



# SACOG Board of Directors

Meeting Date: December 20, 2018

Agenda Item No. 2018-December-2

Approve Amendment to Classification Plan

Consent

**Prepared by:** Erik Johnson

**Approved by:** James Corless

**Attachments:** Yes

**1. Issue:**

Should SACOG modify its Classification Plan?

**2. Recommendation:**

The Government Relations and Public Affairs Committee recommends that the board approve modifications to the Classification Plan.

**3. Background/Analysis:**

In October 2015, the Board of Directors adopted a new Classification Plan that creates flexibility for allowing staff to work on various projects that may not fit within the narrow classifications that previously existed. At the same time, it also allows for employees to advance either for performing more complex technical work, or for leading teams.

**4. Discussion/Analysis:**

We are proposing to add a Senior Accountant classification. Prior to the adoption of the October 2015, Classification Plan, SACOG had a Senior Accountant classification. Earlier this year, SACOG's Finance Manager retired and the duties of that position were redistributed among other Finance staff. In June, SACOG hired a new Finance Director. The Finance Director's assessment is that there is a need to promote one incumbent Accountant to a Senior Accountant position, as the duties and experience required for this position exceed the requirements of an Accountant.

**5. Fiscal Impact/Grant Information:**

There is no fiscal impact.

**6. This staff report aligns with the following SACOG Work Plan Goals:**

10 - Strengthen Internal Functions & Protocols



## SENIOR ACCOUNTANT

### **DEFINITION**

Under general supervision or direction, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, processing invoices, assisting with budget preparation, and providing information to SACOG staff regarding accounting principles, practices, and procedures; assists in maintaining SACOG's financial system; and performs related work as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from assigned Manager. May be assigned to serve as Team Manager which involves exercising direct and general supervision over assigned staff.

### **CLASS CHARACTERISTICS**

This is the senior level in the Accountant class series. This is an advanced competency class that performs the full range of routine to complex accounting and record-keeping functions under general supervision or direction.

Work assignments are typically given as broad, conceptual ideas and directives and incumbents are accountable for overall results and responsible for developing guidelines, action plans, and methods to produce deliverables on time and within budget.

This class is distinguished from the Finance Director in that the latter has full management and supervisory authority in planning, organizing, and directing the full scope of professional accounting operations within the department.

Employees serve as a technical expert using initiative and resourcefulness in deviating from traditional methods or researching trends and patterns to develop new methods, criteria, or proposed new policies and procedures. Employees in this class are typically assigned to manage large and complex tasks, and require a high level of technical expertise and acumen. Work involves a high-level of problem-solving requiring analysis of unique issues or increasingly complex problems without precedent and/or structure and formulating, presenting, and implementing strategies and recommendations for resolution.

### **EXAMPLES OF TYPICAL JOB FUNCTIONS** (Illustrative Only)

*Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Provides responsible professional and technical assistance in the administration and implementation of SACOG's financial, auditing, and accounting programs.
- Monitors expenditures, revenues, budget allocations, and contracts to determine project financial status; verifies availability of funds; prepares reimbursement reports as needed; monitors special fund compliance requirements.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, and accounts receivable; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments; prepares numerous monthly financial reports.

- Analyzes and reconciles expenditure and revenue accounts, including grant billing accounts; reviews funding agreements, sets up tracking spreadsheets, and prepares periodic billings for grants; updates financial information on quarterly discretionary grant reports.
- Prepares financial documents in support of the development and submission of the Overall Work Program (OWP) and amendments.
- Assists in the preparation of annual budgets by analyzing revenue by source and preparing financial budgetary and other budget detail in cooperation with program staff.
- Provides support to the development of the Comprehensive Annual Financial Report (CAFR) including preparing footnotes and accompanying schedules.
- Coordinates with member jurisdictions and auditors on the submission of the State Controller's report including the reconciliation of various transportation plans.
- Coordinates annual audits including coordinating Transportation Development Act (TDA) audits.
- Audits claims, vouchers, and purchase orders for fraudulent or improper authorization and other discrepancies; resolves discrepancies where interpretation of guidelines, data or procedures is necessary.
- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting financial operations.
- Evaluates and audits internal controls to ensure accuracy of financial reporting and accounting processes.
- Participates in the design, control, operation, and enhancement of manual and computerized systems.
- Conducts and monitors financial audits of agencies receiving money through SACOG to determine compliance with fiscal requirements; interprets and evaluates financial reporting requirements.
- Reviews source documents for compliance with rules and regulations; determines proper handling of accounting and technical transactions within designated limits.
- Prepares comprehensive financial and accounting studies, statistics, statements, and reports, including finance and project cost reports and financial statement analyses.
- Responds to requests for information and attempts to resolve them by researching files and records within the scope of authority; refers matters requiring policy interpretation to supervisor for resolution.
- Maintains accurate records and files; develops storage of records and retention schedules.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in accounting.
- Performs other duties as assigned.

This class is distinguished from the Accountant class by performing these functions:

- May supervise professional accounting staff.
- Provides leadership and technical guidance as an agency-recognized subject matter expert and advisor using initiative and resourcefulness in deviating from traditional methods and analyzing unique issues or problems without precedent and/or structure; researches trends and patterns to develop new standards, models, methods, criteria, or proposed new policies and procedures related to accounting; oversees quality assurance and quality control activities within assigned areas.
- Provides expert consultation to meet user needs including recommending, designing, and coordinating both changes to business practices and specific technology solutions.
- Interprets SACOG's business needs and identifies and analyzes critical issues; recommends solutions and resolves complex problems; develops new processes and procedures to meet requirements and anticipated changes; advises staff and management on changes.

## **QUALIFICATIONS**

### **Knowledge of:**

- Modern principles, practices, and methods of public and governmental accounting and financial analysis, including project/program budgeting and auditing, grants accounting, and the application to agency operations.
- General principles and practices of data processing and its applicability to accounting and public agency operations.
- Professional accounting and auditing standards such as generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS).
- Business arithmetic and financial and statistical techniques.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to public agency financial operations.
- Research and reporting methods, techniques, and procedures.
- Technical report writing and preparation of correspondence.
- Record keeping principles and procedures.
- Modern office practices, methods, and computer equipment and applications related to work, including word processing and spreadsheet software.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, SACOG staff and staff of member agencies in person and over the telephone.

This class is distinguished from the Accountant class by knowledge of:

- Expert-level theories and concepts related to assigned area of responsibility.
- Quality assurance and quality control principles and practices of within areas of expertise.
- Organizational and management practices as applied to the analysis, evaluation, development, and implementation of programs, policies, and procedures.

### **Ability to:**

- Analyze financial data and draw sound conclusions.
- Prepare clear, complete, and concise financial statements and reports.
- Review, post, balance, reconcile, and maintain accurate and confidential accounting and financial records.
- Control receipt and disbursement of special funds and grants.
- Analyze, interpret, summarize and present accounting and financial information and data in an effective manner.
- Interpret, apply, and ensure compliance with federal, state, and local policies, procedures, laws, and regulations.
- Recommend, develop, and implement work plans and effectively manage grants, programs, projects, and studies.
- Lead assigned team including planning, organizing, directing, coordinating, and evaluating the work of assigned team members.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.

- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

This class is distinguished from the Accountant class by the ability to:

- Provide leadership and technical guidance as an agency-recognized subject matter expert and advisor in assigned area of responsibility including performing varied duties requiring many different and unrelated processes and methods applied to a broad range of activities or substantial depth of analysis.
- Manage large, complex, and multi-disciplinary projects, programs, studies, and initiative.
- Make effective decisions under circumstances that may include uncertainty in approach, methodology, or interpretation and evaluation processes, as well as continuing changes in program, technological developments, unknown phenomena, or conflicting requirements.
- Originate new techniques and establish standards by identifying and defining unknown conditions, resolving critical problems, and developing new theories.

**Education and/or Experience:**

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

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a closely related field and five (5) years of responsible professional accounting experience, preferably in the public sector.

**Licenses and Certifications:**

None.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

**ENVIRONMENTAL ELEMENTS**

The employee works in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. The employee interfaces with staff, management, member jurisdictions, external funding agencies, and business representatives in explaining SACOG policies and procedures and requesting and providing information.

EFFECTIVE: December 1, 2018

REVISED:

FLSA: Exempt