

**City of Garden Grove
INTER-DEPARTMENT MEMORANDUM**

To:	Matthew J. Fertal	From:	John D.R. Clark
Dept:	City Manager	Dept:	Human Resources
Subject:	APPROVAL TO CREATE A CLASSIFICATION FOR AN ACCOUNTING MANAGER AND AMEND SALARY RANGE FOR PRINCIPAL ACCOUNTANT CLASSIFICATION	Date:	November 12, 2013

OBJECTIVE

To request City Council approval to create the classification of Accounting Manager and assign the classification of Principal Accountant to range M186.

BACKGROUND/DISCUSSION

With the impending retirement of Finance Manager Hershhal Skidmore, the Finance Department anticipates some necessary reorganization. Currently, accounting, payroll and business tax functions are supervised by the Finance Manager. The Finance Director plans to reassign business tax to the Revenue Manager. Accordingly, the new position designated as an Accounting Manager would focus more on accounting and payroll.

The Principal Accountant position is currently misplaced at range M171 on the City's salary schedule, which is the same as the Senior Accountant. The Principal Accountant, as the highest professional-level accountant, should be set at least 10 percent higher. It is recommended that it be set at range M186, the same as Principal Administrative Analyst and Principal Personnel Analyst.

FISCAL IMPACT

The position of Finance Manager, which will be reclassified to Accounting Manager if the recommended action is approved, is already included in the City's FY 2013-2014 Budget. The classification of Principal Accountant is not presently used, but could be at some future point. No fiscal impact is thus anticipated.

APPROVAL TO CREATE CLASSIFICATION FOR AN
ACCOUNTING MANAGER AND AMEND SALARY RANGE FOR
PRINCIPAL ACCOUNTANT CLASSIFICATION

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RECOMMENDATION

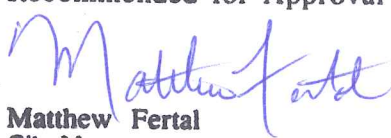
It is recommended that the City Council:

- Approve the classification of 039 Accounting Manager within the non-union Middle Management Unit at range M194; and
- Approve to amend to the City's Pay Range Schedule by assigning 059 Principal Accountant to the non-union Middle Management Unit pay range M186.



JOHN D.R. CLARK
Human Resources Director/City Treasurer

Attachment 1: Accounting Manger Class Code 039
Attachment 2: Principal Accountant Class Code 059

Recommended for Approval

Matthew Fertal
City Manager

CITY OF GARDEN GROVE

ACCOUNTING MANAGER

Class Code: 039 Range: M194

DEFINITION:

Under direction of the Finance Director, directs the City's accounting division including, but not limited to, the following responsibilities: general accounting, payroll, accounts payable, accounts receivable, CAFR, audit reporting and compliance, debt management, and categorical/grant accounting and compliance.

EXAMPLES OF DUTIES:

- In-charge of all accounting policies, procedures and practices;
- Responsible for the monitoring, maintenance and improvement of the City's online, real-time data processing financial information system ("PIK");
- Directs and sets standards for the preparation of cash management functions, including updating records regarding daily bank activity, checking and tracking fund availability;
- Direct the processing and accounting for expenditures, purchases, budget data, grants, payroll, vendor warrants, utility accounts, subventions, and taxes;
- Manage appropriation accounts and prepare cost estimates and various financial reports;
- Assist with compilation of budget data;
- Gather and analyze financial information to provide recommendations and prepare various financial reports, memos and correspondence;
- Estimate revenues and review proposed budget allocations;
- Oversees the accounting for the City's bank accounts and reviews all bank reconciliations prior to their transmittal to the City Treasurer;
- Provide a wide variety of accounting information to various sources including outside agencies;
- Assist City departments by designing and implementing specialized financial reports for the monitoring of selected expenditures and/or revenue;

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- Work with grant coordinators in various departments and other agencies regarding accounting procedures, changes and auditing concerns;
- Manage the City's role in independent audits and in audits conducted by federal and state agencies;
- Interview, select, train, and set job performance standards for employees and evaluate the performance of employees;
- Direct and plan the work of accounting division employees, including professional, para-professional, and support staff. Determine the techniques to be used by employees;
- Responsible for employee discipline when necessary;
- Other accounting and finance-related duties as assigned.

MINIMUM QUALIFICATIONS:

Experience:

Five years of increasingly-responsible professional-level accounting experience including at least two years of supervision. A master's degree in accounting or a closely related field may substitute for one year of the non-supervisory experience requirement.

Education:

A bachelor's degree in Business Administration, Accounting, Management, Commerce, or a closely related field which must have included successful completion of the following courses: advanced accounting, auditing, cost accounting, EDP accounting, and government accounting.

Knowledge of:

Municipal budgeting and accounting principles, practices, standards and controls; federal and state regulations governing financial reporting, municipal payroll and accounts payable practices; principles and methods of fund accounting; budget

preparation; computerized financial accounting systems and other computer applications; and supervisory techniques and their application.

Ability to:

Plan, organize, direct and supervise the work of clerical, technical and professional accounting personnel; design and improve financial record keeping systems and procedures; make sound analyses and evaluations and effectively present findings; communicate effectively both verbally and in writing to explain, interpret and implement governmental accounting principles and internal accounting standards; write a variety of correspondence, including reports regarding internal and external audit concerns; establish and maintain effective relationships with those contacted in the course of work; operate a personal computer and use applicable software programs (Microsoft Word and Excel); maintain the confidentiality of sensitive accounting and personnel data; and commit to providing quality customer service.

Other Requirements:

Because of the high level of responsibility within the City's financial systems, must possess and maintain an acceptable personal financial record. California Class "C" driver's license is highly desirable. Possession of a CPA (certified public accountant), CIA (certified internal auditor), CPFPO (certified public finance officer) or similar certification is highly desirable.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Incumbents in this classification sit, speak clearly, hear normal voice conversation, see small details, use a 10 key or calculator, and work on a personal computer.

WORK ENVIRONMENT:

The work environment described here is representative of those an employee encounters while performing the essential functions of this job. Incumbents in this classification work in an open office environment.

ACCOUNTING MANAGER

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JOB FAMILY:

Account Specialist, Senior Account Specialist, Principal Account Specialist, Accounting Technician, Accountant, Senior Accountant, Principal Accountant, Accounting Supervisor, **Accounting Manager**, Finance Manager, Finance Director.

Adopted: 11/13

CITY OF GARDEN GROVE**PRINCIPAL ACCOUNTANT**

CLASS CODE: 059

RANGE: M186

DEFINITION:

Responsible for the planning and performance of advanced and complex accounting work in the compilation and maintenance of overall city records, ledgers, budget expenditure reports and other accounting reports. Under the general direction of the Accounting Manager or Finance Manager directs the staff in major accounting projects. Serves as the City's subject-matter expert in governmental accounting.

EXAMPLES OF DUTIES:

- Assists in the preparation of the annual budget which involves technical accounting and statistical analysis;
- Prepares a variety of highly complex periodic and special reports involving cost accounting, statistics, expenditure reports and legal requirements;
- Under the direction of the Accounting Manager or Finance Manager, takes the lead in compiling the Comprehensive Annual Financial Report (CAFR).
- Devises and maintains forms, systems for financial transactions, record-keeping and budgetary controls;
- Analyzes cost accounting records;
- Examines, analyzes and recommends improvements to the fiscal operations of the City;
- Acts as the primary liaison with the City's independent auditor including the provision of specific technical information, gathering and/or analyzing data, and explaining policies and procedures including accounting controls.
- Interview, select, train, and set job performance standards, evaluate the performance of professional accountants as assigned;
- Direct and plan the work of assigned professional accountants, including determining the techniques to be used by employees;
- Responsible for employee discipline when necessary;

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- Provides consultation or expert advice on accounting to management;
- Performs other related duties.

MINIMUM QUALIFICATIONS:

Experience:

Five years of increasingly-responsible professional-level accounting experience. A master's degree in accounting or a closely related field may substitute for one year of the required experience.

Education:

A bachelor's degree in Business Administration, Accounting, Management, Commerce, or a closely related field which must have included successful completion of the following courses: advanced accounting, auditing, cost accounting, EDP accounting, and government accounting.

Knowledge of:

General and governmental accounting and auditing principles, theories, and procedures; Cost accounting principles and systems; Full use and limitation of electronic data-processing equipment in the City's accounting systems; General laws, statutes and rules regulating and influencing City fiscal operations; Principles of public administration; personnel and business office management.

Ability to:

Communicate clearly, both in writing and verbally, with immediate employees and management personnel within and outside the department; Analyze situations accurately and adopt an effective course of action; Establish and maintain cooperative working relationships with those contacted in the course of work.

Other Requirements:

Because of the high level of responsibility within the City's financial systems, must possess and maintain an acceptable personal financial record. California Class "C" driver's license is highly desirable. Possession of a CPA (certified public accountant), CIA (certified internal auditor), CPFO (certified public finance officer) or similar certification is highly desirable.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Incumbents in this classification sit, speak clearly, hear normal voice conversation, see small details, use a 10 key or calculator, and work on a personal computer.

WORK ENVIRONMENT:

The work environment described here is representative of those an employee encounters while performing the essential functions of this job. Incumbents in this classification work in an open office environment.

JOB FAMILY:

Account Specialist, Senior Account Specialist, Principal Account Specialist, Accounting Technician, Accountant, Senior Accountant, **Principal Accountant**, Accounting Supervisor, Accounting Manager, Finance Manager, Finance Director.

Adopted: 4/08

Revised: 2/11, 11/13