



Midpeninsula Regional
Open Space District

R-13-41
Meeting 13-10
April 24, 2013

AGENDA ITEM 7

AGENDA ITEM

Reclassification of Two Positions to Provide Accounting and Integrated Accounting and Finance System Support

GENERAL MANAGER'S RECOMMENDATION

A handwritten signature in black ink, appearing to be "G.M.", written over the end of the "GENERAL MANAGER'S RECOMMENDATION" header.

Approve the following position changes:

1. Reclassification of a Senior Administrative Assistant position to a Senior Accounting Technician in the Administrative Services Department.
2. Reclassification of an Administrative Assistant to a Senior Administrative Assistant in the Natural Resources Department.

SUMMARY

Over the years, the workload and complexity of responsibilities in the Accounting unit have increased substantially, most recently due to the implementation of the new Integrated Accounting and Finance System. To address this, the General Manager directed staff in the Administration, Natural Resources, and Real Property departments to re-evaluate the two positions approved in the current budget to ensure that they provide both the level of support required for IAFS and the Accounting function in general, and the migration of the Real Property and Natural Resources Department to the new office space at 4984 El Camino Real, Los Altos. The evaluation identified the need to reclassify the vacant Senior Administrative Assistant position to a Senior Accounting Technician in the Administration department and the need to reclassify the vacant Administrative Assistant position in the Natural Resources Department to a Senior Administrative Assistant at an additional annual cost of \$8,500.

DISCUSSION

Reclassification of Senior Administrative Assistant to Senior Accounting Technician

Since 2002, the Accounting unit has been comprised of two positions: an Accounting Specialist and an Accounting Technician. Together with the part-time District Controller, they have provided all of the accounting services for the District. Due to the increase in accounts payable transactions over the years, a temporary part-time Account Clerk has been supporting the Accounting Technician since 2008 and is currently working 30 hours per week, effectively increasing the Accounting staffing level to 2.75 FTE.

As part of the Classification and Compensation Study conducted by Koff and Associates in 2010, the Accounting Specialist position was upgraded to an Accountant in 2011 to reflect the evolution of responsibilities over the years.

In July 2011, the Accountant, who had been with the District for 17 years, retired, taking with her years of historical and technical knowledge of the District's finance and accounting functions. The District was fortunate that the retired Accountant was willing to return to provide training to the two individuals who have filled the position since then.

The resignation of the most recent Accountant once again puts the District at risk due to the fact that, other than the Accountant, no one else in the organization other than the Controller has the level of technical knowledge needed to correctly apply accounting principles, prepare financial reports, and ensure compliance with financial regulations. In addition to this lack of knowledge redundancy, Accounting is facing other challenges as discussed below.

- Accounts Payable – As stated above, as the District's size has increased, so has the quantity of contracts, purchase orders, and invoices Accounting must process. The temporary part-time Account Clerk support has increased from 16 to 30 hours per week to absorb this additional workload.
- District Growth – Over the last ten years, District staffing has increased by 36% from 86 FTE in FY2003-04 to 117 in FY2013-14. The increased headcount has added to the Accounting workload for processing payroll and employee reimbursements.
- Financial Reporting Requirements – Changes in financial reporting requirements, both methodology and required information, have added to the Accounting workload and have especially impacted the Accountant position.
- Integrated Accounting and Finance System Implementation (IAFS) – The new accounting software system is much more complex than the previous software due to the substantial increase in functionalities and reporting capabilities. These additional functionalities require significantly more data entry, for both Accounting staff and department staff who currently enter their own contracts, purchase orders, and invoices into the system.

To address the lack of redundancy and the workload increase resulting from the factors discussed above, the General Manager recommends the reclassification of an existing vacant position to provide a third full-time position to the Accounting unit. The position will perform accounting activities to support the Accountant and Accounting Technician as well as support the Planning Department with IAFS activities including but not limited to entering contracts, purchase orders, and invoices that are currently be entered by Planning staff. Like the Senior Administrative Assistant position described below, this position's classification reflects the complexity of the needed data entry and the independent decisions the position must make to support the Planning Department. If approved, the vacant Senior Administrative Assistant position in Administrative Services would be reclassified to a Senior Accounting Technician, resulting in a net-zero position impact. The temporary Account Clerk will continue to support the Accounting staff after the Senior Accounting Technician is hired and will be re-evaluated later this year with the goal of reducing or eliminating the temporary position.

Reclassification of Administrative Assistant to Senior Administrative Assistant

As part of the FY2013-14 Adopted Budget, the Board approved the addition of an Administrative Assistant to perform data entry activities for the Natural Resources and Real Property Departments (Report R-13-37). As a result of a more detailed analysis of the duties and responsibilities of this position, Human Resources recommends the position be reclassified to a Senior Administrative Assistant to reflect the required complexity of data entry and the independent decisions the position must make to support two departments in the new office space.

Integrated Accounting and Finance System Support

During the development of the FY2013-14 Annual Budget, staff discussed the workload impact of having department staff entering their own contracts, purchase orders, invoices, and revenues into the IAFS and the corresponding reduction in staff capacity to perform activities related to implementing the Action Plan and Core Functions. As part of the FY2013-14 budget, staff proposed, and the Board approved, the addition of a position (Administrative Assistant) to perform this data entry for two departments and the reclassification of an existing position (Senior Administrative Assistant) to support other departments with data entry and also support the accounting unit.

The proposed Senior Administrative Assistant would be a dedicated position to perform data entry for the Real Property and Natural Resources Departments, as well as provide limited administrative support. The Senior Accounting Technician would be dedicated approximately half-time to provide IAFS support to the Planning Department as well as perform general accounting activities. The Accounting unit as a whole would provide IAFS support to the Administration, Operations, and Public Affairs Departments.

BOARD COMMITTEE REVIEW

The need for staffing resources to support IAFS data entry was discussed with the Action Plan and Budget Committee in February 2013.

FISCAL IMPACT

The total annual cost (salary and benefits) of a Senior Accounting Technician position will range from \$82,200 to \$102,700, which is \$4,500 higher than the budgeted cost of the Senior Administrative Assistant, and the annual cost of the proposed Senior Administrative Assistant will range from \$78,300 to \$97,800, which is \$4,000 higher than the budgeted cost for the Administrative Assistant. If these positions are approved, recruitment will begin in late April with a targeted hire date of July 1. The pro-rata increased cost for Fiscal Year 2013-14, \$6,375 salary plus benefits, will be more than offset by the \$39,000 in salary savings from the three months the positions are vacant. In future years, the costs will be the additional \$8,500 salary plus benefits.

PUBLIC NOTICE

Notice was provided pursuant to the Brown Act. No additional notice is necessary.

CEQA COMPLIANCE

No compliance is required as this action is not a project under the California Environmental Quality Act (CEQA).

NEXT STEP

If approved, recruitment for these two positions will commence immediately.

Attachments:

1. Attachment A – Senior Accounting Technician Position Description
2. Attachment B – Senior Administrative Assistant Position Description
3. Attachment C – Organization Chart

Responsible Manager:

Kate Drayson, Administrative Services Manager

Prepared by:

Kate Drayson, Administrative Services Manager

Contact person:

Same as above



Attachment 1

Midpeninsula Regional Open Space District

SENIOR ACCOUNTING TECHNICIAN

DEFINITION

Under general supervision, performs a variety of difficult and complex technical duties in the preparation, maintenance, and processing of accounting records and transactions, including reconciling general ledger accounts, setting up and maintaining chart of accounts, accounts payable, accounts receivable, and payroll; maintains District financial accounts and records and assists in audits and the preparation of financial statements, reports and analyses; provides responsible technical accounting support to professional staff in the Administrative Services Department; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Accountant. Exercises no direct supervision over staff. May provide technical and functional direction to temporary staff.

CLASS CHARACTERISTICS

This is the advanced journey-level in the technical accounting class series. Incumbents are cross-trained to perform the full range of technical work in all of the following areas: general accounting and auditing, accounts payable, accounts receivable, payroll, and related areas, in addition to performing a variety of record keeping, reconciliation, and accounting support activities. Incumbents perform the most difficult and complex types of duties assigned to the class series, exercising a high level of independent judgment and initiative. Incumbents are required to be fully trained in all procedures related to the assigned functional area. This class is distinguished from the Accountant in that the latter is a professional level requiring completion of a four-year degree and is responsible for organizing and overseeing day-to-day activities and operations of the accounting and payroll operations and programs.

EXAMPLES OF ESSENTIAL 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.

- Assists in the preparation of journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, and accounts receivable; assists in preparing monthly financial statements, including distributing monthly revenue and expenditure reports to departments; assists in gathering data and preparing monthly financial and statistical reports.
- Reconciles expenditure and revenue accounts, including land acquisition worksheets, capital assets, and long-term debt funds; verifies availability of funds and classification of expenditures; researches transactions to resolve problems; processes appropriation transfer requests between accounts; reconciles bank statements to the general ledger; prepares graphs and schedules as needed.
- Sets up and maintains chart of accounts.
- Provides technical assistance to the Accountant in preparation of the year end audit; ensures availability and accuracy of required reports and documentation; sends out notifications to appropriate parties.
- Assists in preparing a wide variety of financial reports and statements.
- Assists in processing debt service obligations, including creating payment schedule, paying annual obligations, posting interest on bonds and notes from statements, updating liability balance, and posting journal entries.

- Performs a variety of complex technical duties related to accounts receivable, accounts payable, payroll, and other accounting support duties, including auditing, reconciling, posting, balancing, adjusting, and maintaining manual and computerized account and financial records according to established policies and procedures.
- Audits, reconciles, verifies, posts, and records a variety of financial transactions; prepares and maintains databases, records, and a variety of periodic and special financial, accounting, and statistical reports; generates reports by computer and balances them appropriately.
- Prepares and maintains a variety of ledgers, registers, and journals according to established accounting policies and procedures; reconciles transactions and account statements; records changes and resolves differences; maintains the accuracy of accounting and financial records.
- Monitors and balances various accounts verifying availability of funds and classification of expenditures; transfers funds as needed.
- Reviews, verifies, and processes time recording documents to prepare payroll for all District employees; processes, calculates, and maintains records of a variety of payroll actions based on appropriate provisions; prepares reports and payments for various tax, financial, and insurance organizations; interprets, applies, explains, and ensures compliance with provisions of Memorandum of Agreement and related contracts and personnel rules as they apply to payroll.
- Prepares employee and vendor payments for retirement and other benefits; reconciles payroll register; submits reportable compensation to CalPERS and processes payments; prepares Federal and State tax reports as required.
- Establishes and maintains complete files and records related to assigned function.
- Gathers, checks, and tabulates data used in the preparation of records and reports; researches background information and account histories; collects and prepares data and files to facilitate and expedite the year-end audit.
- Assists vendors, departments, and employees by providing accounting, financial, and payroll information, explaining policies and procedures, and answering questions.
- Assists Accountant with special projects as required.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Basic principles, practices, and methods of public and governmental accounting and financing, including general accounting, payroll, auditing, and reporting functions and their application to District operations.
- Terminology and practices of financial and account document processing and record keeping, including accounts receivable, accounts payable, and payroll.
- Business arithmetic and financial and statistical techniques.
- Computerized accounting and finance systems and computer software and systems related to accounting and payroll processes.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility, including the District's Memoranda of Agreement and related contracts and documents.
- Modern office practices, methods, computer equipment, and computer applications related to work, including word processing and spreadsheet software.
- Principles and procedures of record keeping and reporting.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service to public and District staff, in person and over the telephone.

Ability to:

- Perform detailed and technical account, financial, and payroll support work accurately and in a timely manner.
- Assist in preparing clear, complete, and concise financial statements and reports.
- Audit, review, post, balance, reconcile, and maintain accurate and confidential accounting and payroll records.
- Interpret, apply, explain, and ensure compliance with Federal, State, and local policies, procedures, laws, and regulations.
- Make accurate arithmetic, financial, and statistical computations.
- Compose correspondence and reports independently or from brief instructions.
- 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.

Education and 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 the completion of the twelfth (12th) grade supplemented by college-level coursework in accounting or finance and five (5) years of experience in the maintenance of financial and accounting records.

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 occasionally 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 weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

EFFECTIVE: March 2013
REVISED: N/A
FLSA: Non-Exempt



Attachment 2

Midpeninsula Regional Open Space District

SENIOR ADMINISTRATIVE ASSISTANT

DEFINITION

Under general direction, performs a variety of complex office administrative, secretarial, and clerical duties in support of assigned management, professional, and supervisory staff, including planning, organizing, and overseeing the operations and functions of the assigned function; coordinates assigned programs, projects, and services with other District departments, divisions, and outside agencies; and performs other duties as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from assigned supervisory and managerial staff. May exercise functional supervision over assigned administrative support staff.

CLASS CHARACTERISTICS

This is the advanced-level general class in the administrative office support series. Incumbents perform a wide variety of specialized technical and administrative support work for management, professional, and supervisory staff. Responsibilities include performing specialized, confidential, and technical office support duties to ensure efficient service provision. Responsibilities require the frequent use of tact, discretion, and independent judgment as well as knowledge of departmental and District activities. The work requires the interpretation and application of policies, procedures, and regulations, as well as performing various research and budgetary support functions. This class is distinguished from other office administrative classes in that the nature, scope, and diversity of responsibilities originating at this level requires a broader understanding of District functions and the capability of relieving staff of day-to-day office administrative and coordinative duties.

EXAMPLES OF ESSENTIAL 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.

- Relieves district staff of a variety of administrative details by assisting with duties of an advanced, complex, and sensitive nature; plans, organizes, and carries out administrative assignments and special projects, including assisting with budget preparation, planning, and implementation; recommending organizational or procedural changes affecting support activities; recommending improvements in work flow, procedures, and use of equipment and forms.
- Collects and compiles material for review and analysis; provides recommendations for changes in programs, policies, or procedures to improve efficiency and cost effectiveness of operations.
- Coordinates and participates in the preparation of department budget; monitors budget expenditures and revenues; initiates department purchases for office supplies and other items as assigned.
- Performs other financial and accounting related duties, including receiving payments and reconciling them with purchasing orders, tracking vendor and invoice information, assisting with bid requests, price quotes, purchase and expenditure requests, and purchase orders.

- Assists in a variety of department and program operations; coordinates, oversees, monitors, and participates in special projects, assignments, staff and/or community events, and activities as assigned; maintains control files on matters in progress and expedites their completion; serves on committees as assigned.
- Organizes and carries out administrative assignments; researches, compiles, and organizes information and data from various sources on a variety of specialized topics related to programs in assigned area; checks and tabulates standard mathematical or statistical data; prepares and assembles reports, manuals, articles, announcements, and other informational materials.
- Develops, composes, types, edits, and proofreads a variety of complex documents, including forms, memos, administrative, statistical, financial, and staff reports, and correspondence for department Manager and staff from rough draft, dictation equipment, handwritten copy, verbal instructions, or from other material; inputs and retrieves data and text using a computer terminal; checks draft documents for punctuation, spelling, and grammar; makes or suggests corrections to drafts.
- Verifies and reviews forms and reports for completeness and conformance with established regulations and procedures; applies departmental and program policies and procedures in determining completeness of applications, records, and files.
- Designs and implements file, index, tracking, and record-keeping systems.
- Prepares and processes reports, forms, and records, such as District Board agenda items, requests for proposals, bid packages, contracts and agreements, reimbursement requests, and organizational charts.
- Coordinates and integrates department services and activities with other agencies and District departments.
- May serve as secretary to a board, commission, or special task force; provides a variety of support to District boards, committees, and task forces, including coordinating and scheduling meetings, appointments, and speaking engagements; reserving meeting rooms; maintaining reports; compiling and distributing agenda packets; attending meetings; formatting and distributing minutes; and following-up on decisions as required.
- May supervise and train assigned subordinates to ensure office work flow is maintained and office goals are met; assigns work according to changes in workload priorities; evaluates office and administrative functions to recommend changes in office procedures; may evaluate the work performance of staff.
- Coordinates travel arrangements and accommodations for department personnel and submits all related paperwork.
- Maintains calendars and makes meeting arrangements; schedules meetings between District staff or between District staff and other groups or organizations; arranges for necessary set-up and materials to be available at meetings.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Practices and methods of office management and administration, including the use of standard office equipment.
- Organization and function of public agencies, including the role of an elected District Board and appointed boards and commissions.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Principles and procedures of record-keeping and reporting.
- Principles and practices of data collection and report preparation.
- Basic principles and practices of supervision and training.

- Business letter writing and the standard format for reports and correspondence.
- Business mathematics and basic statistical techniques.
- Modern office practices, methods, and computer equipment and applications related to the work, including word processing, web design, database, and spreadsheet applications
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

Ability to:

- Maintain confidentiality and be discreet in handling and processing confidential information and data.
- Interpret, apply, and explain applicable Federal, State, and local laws, rules, regulations, policies, and timelines, as well as complex administrative and departmental policies and procedures.
- Perform responsible administrative support work with accuracy, speed, and general supervision.
- Provide varied and responsible office administrative work requiring the use of tact and discretion.
- Participate in the preparation of department budget, including gathering and analyzing data related to expenditures and projected charges and monitoring budget expenditures and revenues.
- Supervise, train, plan, organize, schedule, assign, review, and evaluate the work of assigned staff.
- Understand the organization and operation of the District and of outside agencies as necessary to assume assigned responsibilities.
- Compose correspondence and reports independently or from brief instructions.
- Understand and carry out complex oral and written directions.
- Research, analyze, and summarize data and prepare accurate and logical written reports.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- 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 and maintain 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 and legal guidelines in politically sensitive situations.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and 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 the completion of twelfth (12th) grade supplemented by college-level coursework and/or technical training in secretarial science and/or office administrative support and five (5) years of responsible secretarial experience, or two (2) years of experience equivalent to Administrative Assistant at the District. Additional specialized secretarial or clerical training is desirable.

Licenses and Certifications:

- Possession of a valid California Driver's License.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle, and to visit various District and meeting sites; 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 work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard, typewriter keyboard, or calculator and to operate standard office equipment. Positions in this classification occasionally 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 with the use of proper equipment.

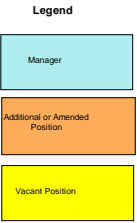
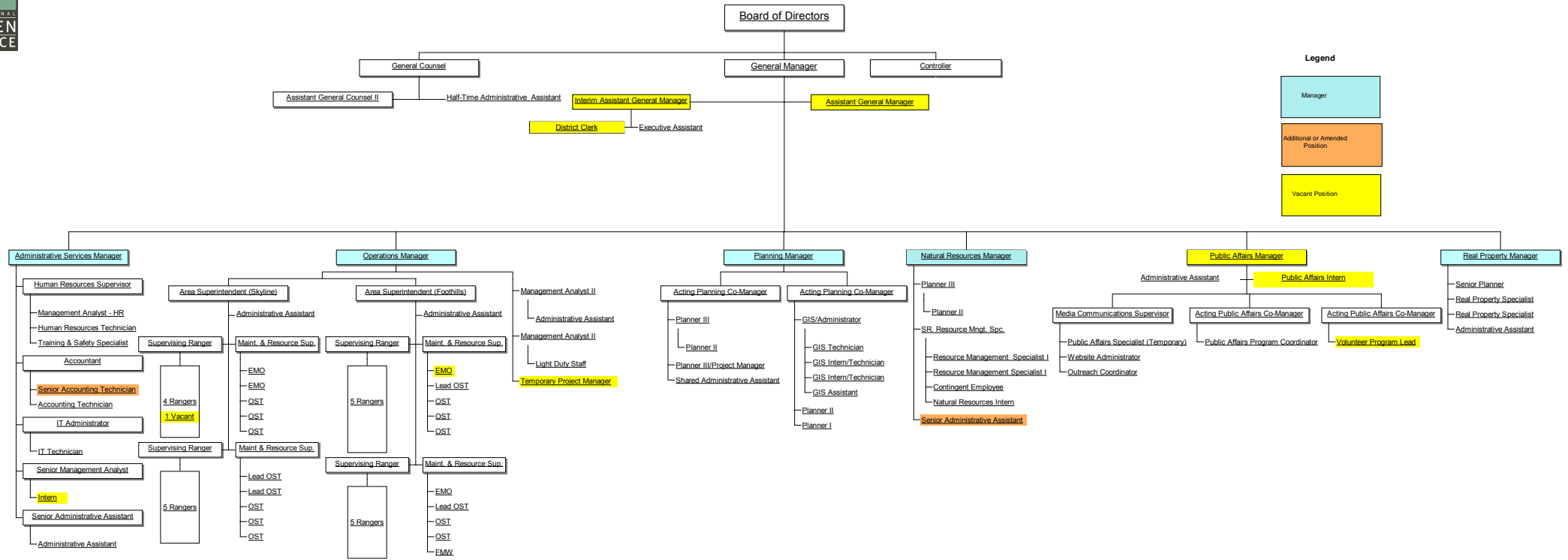
ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

EFFECTIVE: December 2011
REVISED: N/A
FLSA: Non-Exempt



Attachment 3



SEASONAL OPEN SPACE
TECHNICIAN
Foothills
4
Skyline
5