



COUNTY OF EL DORADO
Classification Study Report

Accountant II

(Incumbent: Jennifer Larson)

August 12, 2019

County of El Dorado
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Background/Introduction

The County of El Dorado (County) Department of Human Resources (HR) conducted a limited classification study of a position allocated as Accountant I/II, encumbered by Ms. Jennifer Larson. Ms. Larson works in the Chief Administrative Office and is supervised by Laura Friestad, Administrative Services Officer.

By way of background, the County retained Koff & Associates (K&A) in 2015 to conduct a County-wide classification study. The purpose of the study was to ensure current class specifications are consistent with industry standards and that employees are in the correct classification based on the duties and responsibilities assigned. K&A provided a final classification report in May 2017.

Ms. Larson did not complete a Position Description Questionnaire (PDQ) during the initial K&A study and her position was maintained as an Accountant II (which was her classification at the time of the initial study). In January 2018, Ms. Larson notified HR that she did not agree with the allocation of her position and that changes in her department had significantly impacted her responsibilities which resulted in her performing duties consistent with the Sr. Accountant classification. In February 2018, Ms. Larson completed a PDQ, and a desk audit was conducted with Ms. Larson on June 26th 2018. A draft classification report regarding Ms. Larson's position was issued to Ms. Friestad and Becky Morton, Chief Fiscal Officer, in November 2018; the report recommended that the position be maintained as an Accountant I/II.

On January 9, 2019, HR received a request to change Ms. Larson's classification to a Department Analyst I/II or Administrative Analyst I/II. This document provided justification for the request by outlining changes of the position's duties and responsibilities. Since the position was recently evaluated, and given the continual efforts to implement the County-wide classification study, the re-review of the position was not given immediate priority.

In June 2019, HR conducted a review of the classification report from November 2018, the justification provided in January 2019, as well as the Accountant I/II and Administrative Analyst I/II class specifications. Given the similarities between both class specifications and the length of time from the initial request, and in order to conduct a final analysis, HR requested that Ms. Larson complete a new PDQ.

Overview of Study Tasks

In conducting the classification study, HR:

1. Conducted a detailed analysis of the incumbent's PDQ (dated July 2019).
2. Conducted an interview with the incumbent and union representative on July 23, 2019.
3. Conducted a telephone interview with Ms. Morton and Ms. Friestad on July 25, 2019.
 - a. On August 1, 2019, HR received additional information from Ms. Morton regarding the study position.
4. Analyzed all of the information gathered, class specifications, and interview notes to identify the scope and level of work performed as well as the typical duties and the requisite knowledge, skills, abilities, and other job-related characteristics required to perform the work.
5. Identified an appropriate classification.
6. Developed this Classification Study Report.

Classification Framework

The classification analysis for this study relies upon sound principles of job evaluation and classification. The approach identifies classifications that reflect distinct differences in levels and types of work as determined through the use of established allocation factors and class specifications. This section of the report presents the conceptual framework for the methods used by HR in analyzing a classification recommendation for this study position.

General Guidelines and Definitions

Point in Time Analysis

A classification study primarily captures the essential nature of positions at a single point in time. Therefore, recommendations cannot be based upon all possible future changes, particularly in a rapidly changing environment where organizational needs, technologies, and skill requirements are continuously evolving.

Whole-Job Analysis

For purposes of this study, HR used a whole-job analysis approach. This methodology analyzes the job as a whole, rather than by individual factors, by evaluating the core duties and responsibilities, the nature and level of work performed, and the minimum qualifications which are required to perform the work. This approach compares jobs with one another on the basis of an overall evaluation of difficulty or performance. The entire position, including the skills required, the decision-making authority, the scope, the magnitude of work, and the accountability for results, is compared as a whole to other positions.

Preponderant Duties

Classification studies often find that positions are assigned a wide range of duties and that incumbents have various levels of responsibility at any one time. Therefore, the positions must be analyzed based on their preponderant duties. Preponderance is a measure of importance; the most preponderant duties of a position are those that support the primary purpose of the position. Sometimes the most time-consuming duties of a position are preponderant; however, consideration must sometimes be given to the responsibility and complexity of certain duties that do not occupy the majority of the incumbent's time. Overall, the determination of preponderance is a judgment call based on a consistent set of factors.

Level and Not Volume of Work

Position classification is a reflection of the level of work performed by an employee; and thus, it is generally independent of volume. For example, if one employee processes double the work of another, yet the percentages of time spent on those tasks and other duties are comparable, a single classification should be appropriate for both positions. In fact, study questionnaires do not ask for, and HR would not consider, the relative productivity of employees when evaluating positions. Likewise, classifications are not distinguished by the amount of time spent by incumbents on tasks or the volume of work assigned to positions since problems of excessive workload are properly solved by redistributing work or adding employees, and not by creating new classifications.

Classify the Position, Not the Person

Classification recommendations are made based on the position being studied, not the individual occupying the position at the time of the study. In other words, the duties and responsibilities of the job are evaluated rather than the competency or personal characteristics of the employee in the job. That said, the incumbent occupying the position is usually considered to be the "subject matter expert" on the job, and therefore information provided by the incumbent typically carries substantial weight in the analysis. Exceptions to this

might occur if an incumbent has only been in the job a short time and therefore is not fully familiar with the job responsibilities, or if management significantly disagrees with the incumbent regarding the job expectations in which case the management perspective may have greater influence on the final determination.

Determining Classification Breadth and Depth

Classification plans generally establish classifications based on a determination of “sufficient similarity”. However, within an individual organization, sufficient similarity can be interpreted to coincide with the goals and philosophy of the organization. For example, a broad interpretation recognizes positions that share a core set of duties, but accepts substantial variation between positions, resulting in varied assignments within each classification. In contrast, a narrow interpretation might create separate narrow classifications to address such variations.

Allocation Factors

Allocation factors are standards that are used to measure job requirements of individual positions. These factors can be compared in order to measure the similarities and differences among positions. The common allocation factors used to evaluate this study position included:

- Decision Making - Consists of [a] the decision-making responsibility and degree of independence or latitude that is inherent in the position, and [b] the impact of the decisions.
- Scope and Complexity - Defines the breadth and difficulty of the assigned function or program responsibility inherent in the classification.
- Contact with Others Required by the Job - Measures [a] the types of contacts, and [b] the purpose of the contacts.
- Supervision Received and Exercised - Describes the level of supervision received from others and the nature of supervision provided to other workers. It relates to the independence of action inherent in a position.
- Knowledge, Skills, and Abilities - Defines the knowledge, skills, and abilities necessary to perform assigned responsibilities.

Classification Analysis

Current Position Duties

Ms. Larson has been an Accountant II for approximately two (2) years and she performs professional accounting work in support of several departments and programs. Specific duties presented in the following table are taken directly from the PDQ completed by Ms. Larson and supplemented by the interview.

ESSENTIAL JOB FUNCTIONS		
Task #	Tasks*	Approximate Percentage of Time
1	Developer Reimbursement Program: Tracks, analyzes, bills, coordinates, and oversees the program daily. Analyzes employee labor charges for content and accuracy. Reviews vendor bills for accuracy of charges and consults with project manager when issues arise. Balances four special revenue accounts and monitors drawdowns on accounts monthly. Audits deposits and coding accuracy against three revenue accounts. Reviews and recommends accounts to revenue recovery or coordinates with civic and community organizations on billing issues prior to referrals. Coordinates cross-department issues for budget discrepancies dealing with civic and community organizations deposits and charges.	40%
2	Indirect Cost Allocation Plan/Indirect Cost Rate Proposal: Develops and analyzes rates for all supporting Departments (Transportation, Finance & Administration, Planning and Building, Environmental Management, Airports and Cemeteries). Analyzes current year and prior year expenditures and revenues. Confers the rates are in compliance with Local rules, Federal Regulations, and Generally Accepted Accounting Principles. Department of Transportation Rates are extremely complex and are required to be audited and approved by Caltrans (California Department of Transportation) as they are used to bill multi-million dollar projects throughout the County. Analysis for all supporting department rates involve analysis on current and prior year expenditures and revenues, and also analyzing completed budgets and actual costs for creating the current year rate. Correspondence is required with Caltrans as well as the County Auditor-Controller's Office.	10%
3	Board Items and Resolutions: Plans, schedules and coordinates items with Departments (Transportation, Finance & Administration, Planning and Building, Environmental Management, Airports and Cemeteries) for fee updates and changes. Writes resolutions in concurrence with County Counsel. Prepares publications. Position is solely responsible for calculating and analyzing over 400 flat fees and time and material deposit justifications for the public and developers, by collecting data, evaluating, interpreting and comparing varied information across departments and within departments, along with other Counties. In the past have provided services to Air Quality Management District, updating fees yearly in coordination with the Manager, writing board items and coordinating implementation of new fees on website.	10%
4	Grant Management: Housing Community Economic Development Program - oversees and monitors grant submission and administration. Reviews monthly and quarterly grant reports for errors and accuracy of data. Provides technical assistance to Department Analyst on administrative and analytical problems. Responds to Auditor questions and assists in audits. Tree	10%

ESSENTIAL JOB FUNCTIONS		
Task #	Tasks*	Approximate Percentage of Time
	Mortality: prepares quarterly grants reports to two State agencies with different reporting requirements for reimbursement; monitors budget, compiles and responds to audit questions. Confers eligible and ineligible expenses.	
5	Create procedures for use with new accounting, permit and time keeping systems. Implementation with training and follow up issues, troubleshooting and questions with all employees in Transportation, Finance & Administration, Planning and Building, and Environmental Management. Creates all non-Capital Improvement Program project strings for all supporting departments and continues to provide oversight on the strings in coordination with department directors and staff for functionality and reporting. After creating a new billing procedure in coordination with departmental staff and IT department due to implementation of FENIX and TRAKiT (both programs have no billing capabilities at the moment) and communication issues between old legacy billing programs and new financial/permitting systems, my recommendations were presented to management staff and the decision was to move forward with implementation of the new procedures with the departmental staff. Developed all training materials, coordinated workshops, trained over 100 employees on new procedures and continue to provide support and training to new employees. Developed labor tracking processes for KRONOS go-live. Position will be responsible for helping to creating the billing tracking within Kronos and possible implementation into new billing programs when available.	8%
6	Budget: Develops and balances, oversees, monitors, and coordinates budget process for Building and Planning and Transportation prior to Senior Department Analyst and Chief Fiscal Officer review. First point of contact with departments and directors for needs, requests and assistance. Analyzes budget submission by departments. Prepares yearly budget projections and forecasting from various revenue sources including grants and developer funding. Prepares multi-year projections. Assists Directors and Chief Fiscal Officer in Budget and Projection recommendation memo. Monitors revenues and expenses and assists in budgetary problems with recommendations for resolutions.	7%
7	Road Report: Full accounting of County Road Fund, producing schedules into a manual database, analyze all of Road Fund transactions of revenues and expenses for entire year. This report is submitted to the California State Controller's Office. El Dorado County is one of the only counties left who completes the Road Report in house, auditing and analyzation of projects;	5%

ESSENTIAL JOB FUNCTIONS		
Task #	Tasks*	Approximate Percentage of Time
	funding and expenditure is highly critical in order to maintain funding. Any mistakes can jeopardize future fund of Transportation projects for the County.	
8	Schedule of Expenditures of Federal Awards: Reviews final submission by accountants for all Departments (Transportation, Environmental Management, Airports and Cemeteries, and Planning and Building) prior to Chief Fiscal Officer review for inclusion in the Countywide report. Assembles and coordinates the complete report and completes all risk assessments and questionnaires.	5%

*There are three additional tasks noted in the PDQ that total 5% of time. Given the small percentage of time, the tasks were not inserted into the table above.

Ms. Larson believes her duties and responsibilities are consistent with Administrative Analyst I/II rather than her current class of Accountant II. Specifically, she cited that she performs more analysis of numbers and situations which is above what an Accountant does. During the interview with Ms. Larson, the overlap between the duties and responsibilities of an Accountant vs. an Administrative Analyst I/II (budget and financial) was discussed. She agreed that both reflect accounting and analysis duties. However, the Administrative Analyst I/II (irrespective of the functional assignment area) has a much greater emphasis on professional administrative or programmatic analytical support and researching and analyzing programmatic practices and procedures in order to make recommendations. Therefore, it is important to understand such key distinctions in her PDQ. Specifically tasks 1 and 2 in the table account for approximately 50% of her time. However, both tasks include statements that are consistent with the expectation of an Accountant and are noted in the Accountant class specification. For example, in task 1, the following tasks are consistent with the Accountant class specification, "Analyzes employee labor charges for content and accuracy; reviews vendor bills for accuracy of charges and consults with project manager when issues arise; balances special revenue accounts and monitors drawdowns on accounts monthly; audits deposits and coding accuracy against revenue accounts; and reviews and recommends accounts to revenue recovery or coordinates with civic and community organizations on billing issues prior to referrals". In addition, in task 2, the following tasks are consistent with the Accountant class specification, "Develops and analyzes rates for all supporting Departments; analyzes current year and prior year expenditures and revenues; confers the rates are in compliance with Local rules, Federal Regulations, and Generally Accepted Accounting Principles; and analyzing completed budgets and actual costs for creating the current year rate". Therefore, Ms. Larson was asked between tasks 1 and 2, which totals 50% of time, how much of such is accounting vs. analyst work. Ms. Larson stated that, "80% of the 40% time allocation in task 1 is consistent with an analyst." She further stated that, "90% of the 10% time allocation in task 2 is consistent with an analyst." Ms. Larson provided the following examples to support her statements:

- Fee Study Program - There are several accountants working on this project that include calculating, reconciling numbers, and entering numbers. However, she is responsible for the entire program, which includes a lot of research and analysis of the financial stability of the Fee Study Program.
- Kronos/Fenix - The systems does not provide the ability to do billing, which means they don't have a way in Kronos to bill time and feed such information into Fenix. Ms. Larson uses an Access database to develop billing options, which requires dual time entry into two systems. There is a lot of analysis required to ensure that the hours in Kronos match the hours in Access, accuracy of the billing amount, and why billing is lower than expected (e.g., overall, the planners not billing as much). When she identifies anomalies in billing, she pulls statistics, develops preliminary recommendations, and meets with department directors to present findings and discuss next steps.

Supervisor/Manager Comments

Ms. Friestad and Ms. Morton were interviewed together and affirmed the duties and responsibilities communicated by Ms. Larson and noted in the PDQ. They both agreed that given organizational changes and new system integrations, which resulted in some efficiencies and some manual workarounds, the duties and responsibilities assigned to Ms. Larson have changed and are more consistent with the Administrative Analyst classification.

Specific to the PDQ, both disagree that the supervision Ms. Larson receives is regularly provided from general directives or broadly defined missions of the organization. Ms. Larson has a lot of supervision, but does work independently in some areas. Ms. Friestad and Ms. Morton indicated the appropriate level of supervision received is more consistent with the following statement, "occasional supervision while working toward a definite objective that requires use of a wide range of procedures. I plan, and/or determine specific procedures or equipment required meeting assigned objectives, and I solve non-routine problems. I refer only unusual matters to my supervisor."

Another area of disagreement was the percentage of accountant vs. analyst work related to tasks 1 and 2 as noted above. Ms. Friestad and Ms. Morton, indicate that 10-15% of the 40% of time noted in task 1 is consistent with accounting duties. However, the majority of that task requires a lot of research, analysis, and creation of recommendations.

Ms. Morton also stated that the previous Chief Fiscal Officer (CFO) used to perform all the financial and budget analysis in addition to the higher level management duties. Given transition of staff and organizational changes, it is not operationally efficient to maintain the same structure. Therefore, several duties previously performed by the CFO were reassigned to lower level professional staff.

In addition, after the interview Ms. Morton provided some additional information regarding future duties that will be assigned to Ms. Larson's position. However, since it's unknown when the new tasks will be assigned and the extent of such, they were not considered in the analysis of this study position.

Comparator Classes

For purposes of this classification study, HR conducted a comparative analysis of the incumbent's current class, Accountant II.

Class Specification Content – Accountant I/II (Appendix A)

An Accountant I/II performs a variety of professional accounting duties that involve the application of discretion in the analysis and application of accounting principles and practices in maintaining fiscal controls and records, preparing transactions, and initiating reports. Accountant I, as the entry-level in the series, initially performs more routine duties, but as experience is gained, assignments become more varied,

complex, and difficult, and incumbents work more independently and use greater discretion/judgment in performing assignments. Accountant II is the fully-qualified journey-level in the series where incumbents may have specialized responsibilities and are expected to independently perform the full range of duties exercising substantial judgment and initiative.

The “Examples of Typical Duties” section within the class specification further articulates the associated duties and responsibilities assigned to these classifications.

Class Specification Content – Administrative Analyst I/II (Appendix B)

An Administrative Analyst I/II performs analytical assistance in the administration of assigned operations, programs, and projects including financial, contracts, programmatic, performance goal management systems; researches and analyzes programmatic practices and procedures and makes recommendations for organizational, operational, policy, and procedural improvements; conducts needs analyses, feasibility studies, and evaluations for assigned projects and programs; supervise technical or administrative staff. Administrative Analyst I is the entry-level in the series, incumbents learn and perform routine duties relating to professional administrative or programmatic analytical support. As experience is gained, assignments become more varied, complex, and difficult; general supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. The Administrative Analyst II is the fully-qualified journey-level in the series where incumbents work independently, and exercise judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit.

The “Examples of Typical Duties” section within the class specification further articulates the associated duties and responsibilities assigned to these classifications.

Study Findings

As previously stated, both classifications have similarities in that they acknowledge the performance of accounting and analytical duties. As such, in many cases, Ms. Larson is performing duties consistent with both class specifications. Therefore, the question of the appropriate classification came down to the predominate amount of time spent performing accounting vs. analytical duties. This was also challenging since many of the tasks and subsequent percentages of time have a combination of accounting and analytical duties included. Therefore, the starting point was to look at those tasks that are clearly outside of the Accountant classifications. Tasks such as:

- Developing procedures for accounting systems and billing.
- Budget development - working with departments to analyze the budget for transfers.
- Grant management - overseeing and monitoring grant submission and administration; reviewing monthly and quarterly grant reports for errors and accuracy of data; and auditing the program functions related to the grant to ensure and maintain compliance.
- Drafting Board items and resolutions - the items are related to fee schedules that apply to multiple departments. Once approved by the Board, the resolutions are broken out into separate fee schedules by departments. These were done every 2-5 years, but will be done annually.

Based on the PDQ and interviews, Ms. Larson is performing work at the Administrative Analyst level. Ms. Larson’s preponderant duties, which require the use of professional accounting principles and practices to prepare, maintain, and process accounting transactions, and administer and reconcile accounts are consistent with the types of duties described in the Accountant I/II class specification. However, her duties

don't end with the calculation, processing, and reconciliation of the numbers. Ms. Larson is also responsible for analyzing what financial aspects are allowable, developing billing rates based on such, determining reimbursable cost and rates, and spending a significant amount of time on special accounting related projects that require operational analysis of systems and programs that require her to make recommendations and assist with development of procedures and implementation.

Given the integration of accounting and analytical duties, it's difficult to allocate a specific percentage of time; however, when analyzing the totality of the duties and responsibilities assigned, Ms. Larson is currently performing more analysis vs traditional accounting duties. **For these reasons, HR has determined that the position should be reclassified to Administrative Analyst I/II and that Ms. Larson be placed at the II-level.**