

MEMORANDUM

State of Alaska
Department of Administration
Division of Personnel & Labor Relations

To: Nicki Neal
Director

Date: August 10, 2009

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Subject: Accounting Study – Accountant series and Accounting Supv II

Preamble:

A classification study of the clerical, technical, professional and managerial accounting positions was proposed by the Division of Personnel and Labor Relations in May, 2007, and begun in June, 2008. The study of clerical accounting positions was completed and implemented on October 1, 2008. The study of the Accounting Technician series and the Accounting Supervisor I job class was completed and implemented on January 1, 2009. This memo addresses the Accountant series and Accounting Supervisor II. The State Accountant will be addressed in separate correspondence.

Study Scope:

This study covers the Accounting Clerk I-II, Accounting Technician I-III, Accounting Supervisor I-II, Accountant I-V, and State Accountant job classes.

Study Contacts:

The Accounting Study includes positions in all departments in the Executive Branch. Each agency has designated a study contact or the Administrative Services Director to coordinate agency activities during the study process. The Finance Officers Accounting Study Working Group provided subject matter expertise.

History of Job Classes:

The Accountant I-IV and Accounting Supervisor I-V class series were established on March 16th, 1979. The two series replaced the existing Accountant I-V, Finance Officer I-IV, Investment Accountant, Accounting Systems Analyst, Cost Accountant, Health Claims Examiner I-III Payroll Supervisor I-II, Assistant State Payroll Supervisor, and State Payroll Supervisor.

On November 16th, 1989, a fifth level was added to the Accountant series, the positions in the Accounting Supervisor IV and V classes combined with the Accountant III-V classes, and the

Accounting Supervisor I, IV, and V abolished. The remaining Accounting Supervisor levels were renumbered I and II.

Class Analysis:

The State's classification plan provides for the grouping of positions into job classes when they are sufficiently similar with respect to duties and responsibilities, degree of supervision exercised and received, and entrance requirements so that:

- 1) the same title can be used to clearly identify each position;
- 2) the same minimum qualifications for initial appointment can be established for all positions;
- 3) the same rate of basic pay can be fairly applied to all positions; and
- 4) employees in a particular class are considered an appropriate group for purposes of layoff and recall.

Review of the position descriptions submitted in the last three years and information from subject matter experts showed the work of positions in the Accountant series has not significantly changed from the characteristics defined in the existing class specifications. The positions continue to perform the professional accounting, budget, and financial management duties required to complete the State's accounting functions. The positions continue to represent the full-proficiency, advanced, management, and senior management accountant roles previously defined. There are no positions representing the entry professional role but the agencies requested the level be retained to aid in future recruitment.

The class specifications have been revised to reflect the scope and levels of complexity that would cause a position to be allocated to each level and to provide examples of duties for each class. Minor edits have been made to the knowledge, skills, and abilities.

During the data-gathering stage of the study several agencies recommended the work of Accounting Supervisors be written into the Accounting Technician and/or Accountant class series. Analysis of the Accounting Supervisor II positions revealed a responsibility for performing technical accounting work and supervising multiple sub-units through at least one subordinate supervisor. These positions' lack of professional-level work precludes grouping them into the professional series for purposes of titling, minimum qualifications, and layoff and recall. The nature and level of supervisory responsibility precludes grouping them with the Accounting Technician III for purposes of minimum qualifications and rate of basic pay.

Because the existence of a role that is not properly grouped with similar classes requires a separate class, the class specification has been revised. The similarity with the characteristics of the Accounting Technician series and the normal career progression indicate the class should become the highest level in that series.

Class Title:

A class title should be the best descriptive title for the work. It is intended to concisely and accurately convey the kind and level of work performed and should be brief, easily recognized, gender neutral, and understood by potential applicants.

Accountant is the traditional and recognized title for the professional accounting body of work and is retained for this class series. To better portray the technical nature of the Accounting Supervisor II and the normal career path the class is retitled to Accounting Technician IV.

Minimum Qualifications:

The minimum qualifications established for a job class must relate to the knowledge, skills, and abilities needed to perform the work and must not create an artificial barrier to employment of individuals in protected classes. Required training should be limited to the basic formal training that customarily prepares individuals for work in the field. Experience requirements are intended to ensure new employees can successfully perform the work after a period of orientation or familiarization. Required experience should be directly related to the actual duties of positions in the class and should not be equivalent to the work to be performed.

The minimum qualifications for the Accountant classes have been set to provide a broad pool of candidates that have the necessary knowledge of accounting principles, theories, and practices. The minimum qualifications for the Accounting Technician IV have been set to provide a broad pool of candidates with the necessary technical knowledge and skills.

Class Outline and Codes:

A job class is placed in the Class Outline's schematic of Occupational Groups and Job Families based on the nature of the occupation, the initial preparation for employment, and the relationship for career progression. Class Codes are based on a job class' placement in a job family. AKPAY Codes are for use in legacy computer systems which cannot use the six-digit Class Codes.

These job classes have been in the Accounting and Fiscal job family (PB03) in the Administrative and Office Support occupation group. This job family includes classes that perform or supervise technical accounting or financial management work and continues to be the most proper aggregation. The Class and AKPAY codes of the Accountant levels are retained. The Class Code for the Accounting Technician IV is changed to PB0208 but its AKPAY Code is retained.

Fair Labor Standards Act

Employees in these classes are covered by the Fair Labor Standards Act of 1938, as Amended. Section 13(a) of the Act provides exemptions from its minimum wage and maximum hour provisions. The exemption in Section 13(a)(1) for any employee employed in a bona fide executive, administrative, or professional capacity is defined and delimited by regulations of the Secretary, U. S. Department of Labor. Based on the regulations in effect since August 23, 2004, employees in positions allocated to Accounting Technician IV, Accountant II, Accountant III, Accountant IV, and Accountant V meet one or more of the criteria for exemption under Section 13(a)(1) and are not eligible for overtime compensation.

The Accounting Technicians IV perform technical work that includes duties requiring knowledge of the practices and methods of the Accounting profession. At this level the work is quasi-professional and requires some knowledge of Accounting standards and concepts. However, incumbents in these positions do not perform work that requires applying the knowledge of

accounting theories, principles, and concepts that is acquired through a prolonged course of specialized intellectual instruction and typified by a bachelor's degree. Accounting Technician IV employees are not "employed in a bona fide professional capacity" as defined by 29 CFR §541.300.

The primary duty of Accounting Technicians IV is office work in an administrative functional area directly related to the general business operations of the State. However, incumbents' exercise of discretion and independent judgment is predominantly the use of skills in applying techniques, procedures, or standards and the level of importance or consequence of the work, although improper performance may cause serious financial loss, does not meet the regulations' definition of "matters of significance." Accounting Technician IV employees are not "employed in a bona fide administrative capacity" as defined by 29 CFR §541.200.

Accounting Technicians IV have the primary duty of managing multiple subunits. This includes responsibility for determining the techniques to be used, training subordinates, directing and apportioning work, maintaining production records, and appraising employee performance. These employees have authority to hire, alter assigned duties, determine success or failure during probation, grant or deny merit increases, or effectively recommend action in these or other areas affecting the employment status of subordinates. When such an employee is paid on a salary basis at a rate that exceeds the regulatory minimum and directly supervises two or more subordinates with 75 or more total scheduled work-hours per week, the employee is "employed in a bona fide executive capacity" as defined by 29 CFR §541.100 and is exempt from the overtime requirements of the FLSA.

Accountants' primary duty is professional accounting work that requires the full knowledge of accounting theories, principles, and concepts that is acquired through a prolonged course of specialized intellectual instruction typified by a bachelor's degree. The work of Accountants II through V includes work requiring consistent exercise of discretion and judgment. The entry/developmental work of Accountants I does not meet the regulatory standard for consistent exercise of discretion and judgment. Accountant I employees are not "employed in a bona fide professional capacity" as defined by 29 CFR §541.300. Accountant II, III, IV, and V employees that are paid on a salary basis above the required minimum rate are "employed in a bona fide professional capacity" as defined by 29 CFR §541.300 and are exempt from the overtime requirements of the FLSA.

The primary duty of Accountants is office work in the administrative functional areas of finance, accounting, budgeting, and auditing. This work is directly related to the management and general business operations of the State. The nature of the discretion and independent judgment exercised by Accountants I and II, although improper performance may cause serious financial loss, does not meet the regulations' definition of "matters of significance." Accountant I and II employees are not "employed in a bona fide administrative capacity" as defined by 29 CFR §541.200. The discretion and independent judgment required of Accountant III, IV, and V employees includes responsibility for work that affects business operations to a substantial degree, providing consultation and expert advice to management, and participating in planning long- and short-term business objectives. This meets the regulations' definition of "matters of significance." Accountant III, IV, and V employees that are paid on a salary basis above the required minimum

rate are “employed in a bona fide administrative capacity” as defined by 29 CFR §541.200 and are exempt from the overtime requirements of the FLSA.

Some Accountants I-V have the primary duty of managing an organizational subdivision with a permanent status and ongoing function and responsibility for determining the techniques to be used, training subordinates, directing and apportioning work, maintaining production records, and appraising employee performance. When these employees: 1) are paid on a salary basis at a rate that exceeds the regulatory minimum; 2) have authority to hire, alter assigned duties, determine success or failure during probation, grant or deny merit increases, or effectively recommend action in these or other areas affecting the employment status of subordinates; and 3) directly supervise two or more subordinates with 75 or more total scheduled work-hours per week, such employee is “employed in a bona fide executive capacity” as defined by 29 CFR §541.100 and is exempt from the overtime requirements of the FLSA.

Salary Analysis:

The salary range of a job class is determined based on internal consistency within the State’s pay plans, in accordance with merit principles, with the goal of providing fair and reasonable compensation for services rendered and maintaining the principle of like pay for like work. In evaluating internal consistency, the difficulty, responsibility, knowledge, skills, and other characteristics of a job are compared with job classes of a similar nature, kind, and level in the same job family and occupational group or related job families.

To evaluate the alignment of the Accounting Technician IV and the Accountant series, I compared their class-controlling characteristics with the class-defining characteristics of other job classes. My analysis focused on the classification factors applied in our Whole-Job Classification system:

- the nature and complexity of the work (i.e., the range of duties and different kinds of work, the nature of guidelines used, the difficulty in identifying what needs to be done, and the originality required in performing the work);
- the nature and extent of controls over the work by supervisors and established guidelines;
- the resourcefulness or ingenuity required to solve problems and the extent to which the work requires deviations from standard practices;
- the purpose of, and authority in, person-to-person contacts with individuals outside the supervisory chain;
- the types of cases, problems, or questions in which decisions, conclusions, or recommendations are made, the nature and timing of reviews, the likelihood of error by a prudent employee, and the impact of errors on the organization, program, or the public; and
- the nature of supervision exercised over subordinates and the size, complexity, and variety of functions in the subordinate hierarchy.

The Accountant series and Accounting Technician IV class are in the Accounting and Fiscal job family (PB02). Because the Payroll Specialist series, Payroll Manager, and State Accountant are the only other professional/managerial classes in the job family, I broadened the review to other job families in the Administrative and Office Support Occupational Group (PB). The job families within the Occupational Group that include classes with the greatest similarity are General

Administration (PB01), Personnel and Employee Relations (PB03), and Supply (PB06). To ensure the characteristics of professional accounting were given full consideration I also examined similar classes in job families in other Occupational Groups. This resulted in examining alignment with classes in the Business Finance (PC01), Revenue and Audit (PC05), and Government Management and Operations (PD01) job families.

Comparison Classes

The job classes used for comparison in the Accounting and Fiscal job family are:

Code	Rg	Title	Level
PB0207	16	Accounting Technician III	Advanced Paraprofessional, Unit Supervisor
PB0231	16	Payroll Specialist I	Full-Proficiency Professional
PB0232	18	Payroll Specialist II	Advanced Professional
PB0233	20	Payroll Specialist III	Asst Program Chief
PB0230	22	Payroll Manager	Program Chief

The job classes used for comparison in the General Administration job family are:

Code	Rg	Title	Level
PB0153	15	Administrative Assistant III	Advanced Paraprofessional
PB0154	17	Administrative Officer I	First Working level Professional
PB0155	19	Administrative Officer II	Second Working level Professional
PB0157	22	Administrative Operations Manager I	First management level
PB0158	23	Administrative Operations Manager II	Second management level

The job classes used for comparison in the Personnel and Employee Relations job family are:

Code	Rg	Title	Level
PB0333	14	Retirement & Benefits Tech III	Advanced Paraprofessional
PB0304	15	Human Resource Technician III	Advanced Paraprofessional + Supervisor
PB0311	16	Human Resource Specialist I	Full-proficiency Professional
PB0341	16	Retirement & Benefits Specialist I	Entry Professional
PB0305	17	HR Technical Services Supv I	Full-proficiency Professional + Supervise Unit
PB0312	18	Human Resource Specialist II	Advanced Professional
PB0321	18	Labor Relations Analyst I	Entry Professional
PB0342	18	Retirement & Benefits Specialist II	Full-Proficiency Professional
PB0313	20	Human Resource Specialist III	Advanced Professional + Supervise Function
PB0322	20	Labor Relations Analyst II	Full-proficiency Professional
PB0343	20	Retirement & Benefits Specialist III	Supervisor
PB0323	21	Labor Relations Analyst III	Advanced Professional
PB0315	22	Human Resource Manager I	Manage Major functional section
PB0324	22	Labor Relations Analyst IV	Supervisor + Expert Consultant
PB0316	23	Human Resource Manager II	Deputy Director
PB0325	23	Labor Relations Manager	Deputy Director
PB0345	23	Retirement & Benefits Manager	Manage Major Operations Section

The job classes used for comparison in the Supply job family are:

Code	Rg	Title	Level
PB0621	14	Contracting Officer I	First Trainee Professional

PB0631	14	Procurement Specialist I	Entry Professional
PB0622	16	Contracting Officer II	Developmental Professional
PB0632	16	Procurement Specialist II	Full-proficiency Professional
PB0633	18	Procurement Specialist III	Advanced or Supervisory Professional
PB0623	19	Contracting Officer III	Full-Proficiency Professional
PB0634	20	Procurement Specialist IV	Manage Advanced Professionals
PB0635	21	Procurement Specialist V	Manage Advanced Professionals + Construction
PB0624	22	Contracting Officer IV	Supervise Full-Proficiency Professionals
PB0650	23	Chief Contracts Officer	State Program Chief

The job classes used for comparison in the Business Finance job family are:

Code	Rg	Title	Level
PC0101	14	Grants Administrator I	Entry/Trainee Professional
PC0113	14	Loan Closer/Processor III	Supervisor of Paraprofessionals
PC0121	16	Loan/Collection Officer I	Full-proficiency Professional
PC0131	16	School Finance Specialist I	Full-proficiency Professional
PC0102	17	Grants Administrator II	Full-proficiency Professional
PC0122	18	Loan/Collection Officer II	Advanced Professional
PC0132	18	School Finance Specialist II	Advanced Professional
PC0103	19	Grants Administrator III	Advanced Professional
PC0123	20	Loan/Collection Officer III	Supervisor of Advanced Professionals
PC0105	21	Grants Administration Manager	Supervisor of Advanced Professionals
PC0125	22	Loan/Collection Manager	Program Chief
PC0109	23	Grants & Procurement Manager	Chief of Dual Function
PC0135	23	School Finance Manager	Program Chief

The job classes used for comparison in the Revenue and Audit job family are:

Code	Rg	Title	Level
PC0511	14*	Tax Auditor I	Trainee Professional
PC0561	14*	Internal Auditor I	Trainee Professional
PC0504	16	Tax Technician IV	Paraprofessional + Unit Supervisor
PC0512	16*	Tax Auditor II	Developmental Professional
PC0541	16*	Oil and Gas Revenue Auditor I	Trainee Professional
PC0551	16*	Corporate Income Tax Auditor I	Trainee Professional
PC0562	17*	Internal Auditor II	Developmental Professional
PC0513	18*	Tax Auditor III	Full-proficiency Professional
PC0542	18*	Oil and Gas Revenue Auditor II	Developmental Professional
PC0552	18*	Corporate Income Tax Auditor II	Developmental Professional
PC0563	19*	Internal Auditor III	Full-proficiency Professional
PC0514	20*	Tax Auditor IV	Advanced Professional
PC0543	20*	Oil and Gas Revenue Auditor III	Full-proficiency Professional
PC0553	20*	Corporate Income Tax Auditor III	Full-proficiency Professional
PC0531	21*	Revenue Appeals Officer I	Full-proficiency Professional
PC0564	21*	Internal Auditor IV	First Level Supervisor
PC0521	22*	Revenue Audit Supervisor I	Advanced Professional + Unit Supervisor
PC0544	22*	Oil and Gas Revenue Auditor IV	Advanced Professional
PC0554	22*	Corporate Income Tax Auditor IV	Advanced Professional
PC0522	23*	Revenue Audit Supervisor II	Program Manager

PC0532	23*	Revenue Appeals Officer II	Advanced professional
PC0545	23*	Oil and Gas Revenue Specialist	Technical Expert/Consultant
PC0556	23*	Income and Excise Tax Specialist	Technical Expert/Consultant
PC0565	23*	Internal Auditor V	Second Level Supervisor
PC0525	24*	Chief, Revenue Operations	Program Chief
PC0533	24*	Revenue Appeals Supervisor	Section Manager

* Alignment range, excluding the range increase granted under the Market Based Pay policy.

The job classes used for comparison in the Government Management and Operations job family are:

Code	Rg	Title	Level
PD0151	13	Budget Analyst I	First Trainee Professional
PD0152	16	Budget Analyst II	Advanced Trainee Professional
PD0153	19	Budget Analyst III	Full-proficiency Professional
PD0154	21	Budget Analyst IV	Lead or Advanced Professional
PD0156	22	Budget Manager	Section Manager

Accounting Technician IV

Accounting Technicians IV are responsible for performing advanced paraprofessional work and managing multiple sub-units, at least one of which is supervised by an Accounting Technician III. This second-level supervisory role supports assigning a higher range than the Accounting Technician III's range 16.

The responsibility for advanced paraprofessional work and managing multiple sub-units with a subordinate supervisor indicates the class should be aligned higher than the Administrative Assistant III (Rg 15), Human Resource Technician III (Rg 15), and Tax Technician IV (Rg 16), who are responsible for supervising a single unit and performing advanced paraprofessional work.

The nature of the work and the similarities in complexity, authority, and guidelines indicates the preponderance of weight should be given the alignment with the Accounting Technician III and Tax Technician IV. The difference in managerial authority and scope of control indicates the standard two-range difference between the class and the highest level supervised is appropriate. This would result in the Accounting Technician IV being assigned range 18. Assigning a technical class to range 18, which has historically been assigned to advanced professionals, is unusual; however, evaluation of the quasi-professional knowledge and skills required to perform the advanced technical accounting work, and the skills and abilities required to manage the accounting functions typically assigned, supports assigning the range to provide fair and reasonable compensation.

Accountant series

Accountants I are entry/developmental professionals responsible for work requiring application of advanced knowledge of accounting while acquiring and honing skills in analyzing, summarizing, and reporting financial data; maintaining fiscal controls; and controlling accounting functions.

Comparing the Accountant I's level of complexity, level of authority, and nature and extent of controls over the work with the Payroll Specialist series shows a lack of similarity with the full-proficiency Payroll Specialist I that indicates the Accountant I should be aligned at a lower range than the Payroll Specialist I's range 16.

Comparing with classes in the other administrative job families shows that similar levels of complexity, knowledge, and authority are characteristic of the entry/developmental professional classes at range 14 (i.e., Contracting Officer I, Procurement Specialist I).

Comparing with the Business Finance, Revenue and Audit, and Government Management and Operations job families shows that similar levels of complexity, knowledge, and authority are characteristic of the entry/developmental professional level classes at salary ranges 13 (i.e., Budget Analyst I), 14 (i.e., Grants Administrator I, Tax Auditor I, Internal Auditor I), and 16 (i.e., Budget Analyst II). Note that the salary ranges of the Budget Analyst series are anomalous and their influence on aligning the Accountant classes is discussed at the end of this section.

Accountants II are full-proficiency professionals responsible for independently performing a range of analysis, summarization, and reporting of a variety of financial data and resolving accounting issues. Accountants III are advanced professionals responsible for a segment of an accounting operation or all accounting operations for a program where analysis and reporting require different and unrelated processes and methods.

Comparing the Accountant II and III's levels of complexity, nature of guidelines, and levels of authority with the Payroll Specialist series shows the greatest similarity with the full-proficiency and advanced professional levels at ranges 16 and 18, respectively.

Comparing with classes in the other administrative job families shows the full-proficiency level Accountant II has the greatest similarity in levels of complexity, guidelines, and authority with classes at salary ranges 16 (i.e., Human Resource Specialist I, Procurement Specialist II), and 17 (i.e., Administrative Officer I, HR Technical Services Supervisor I). The advanced professional Accountant III has the greatest similarity in levels of complexity, guidelines, and authority with classes at salary ranges 18 (i.e., Human Resource Specialist II, Procurement Specialist III), and 19 (i.e., Administrative Officer II, Contracting Officer III).

Comparing with the Business Finance, Revenue and Audit, and Government Management and Operations job families shows the full-proficiency level has the greatest similarity with classes at ranges 16 (i.e., Loan/Collection Officer I, School Finance Specialist I), 17 (i.e., Grants Administrator II), and 18 (i.e., Tax Auditor III). The advanced professional level has the greatest similarity with classes at ranges 18 (i.e., Loan/Collection Officer II, School Finance Specialist II), 19 (i.e., Grants Administrator III, Internal Auditor III, Budget Analyst III), and 20 (i.e., Tax auditor IV).

The Accountants IV and V are program administration levels. These classes are responsible for performing a variety of analytical work for substantive programs and support activities and managing accounting programs and systems that include difficult interfaces and inter-relationships between programs, systems, and functions.

Comparing the Accountant IV and V's range of duties and kinds of work, difficulty in identifying what needs to be done, originality required in performing the work, nature of professional guidelines applied, nature of managerial responsibility, required professional expertise, and types of cases in which decisions and recommendations are made with the Payroll Specialist series and Payroll Manager shows the greatest similarity with the assistant program chief and program chief levels at ranges 20 and 22, respectively.

Comparing with the other administrative job families shows the program administration classes with similar levels of expertise, authority, and originality are at salary ranges 20 (i.e., Human Resource Specialist III, Retirement & Benefits Specialist III, Procurement Specialist IV), 21 (i.e., Labor Relations Analyst III, Procurement Specialist V), 22 (i.e., Administrative Operations Manager I, Human Resource Manager I, Labor Relations Analyst IV, Contracting Officer IV), and 23 (i.e., Administrative Operations Manager II).

Comparing with the Business Finance, Revenue and Audit, and Government Management and Operations job families shows classes with similar levels of program administration responsibility are at salary ranges 20 (i.e., Loan Collection Officer III), 21 (i.e., Grants Administration Manager, Internal Auditor IV, Budget Analyst IV), 22 (i.e., Loan/Collection Manager, Revenue Audit Supervisor I, Budget Manager), and 23 (i.e., Grants and Procurement Manager, School Finance Manager, Revenue Audit Supervisor II, Internal Auditor V).

When evaluating internal alignment the preponderance of weight is placed on aligning within the job family. This would give the greatest emphasis to aligning the five levels of Accountant with the Payroll Specialist series and Payroll Manager at salary ranges 14, 16, 18, 20, and 22. The Payroll classes were last studied in 2002 and their salary ranges were determined, in part, based on alignment with the Accountant series. This study did not alter the defining characteristics of, or boundaries between, the Accountant levels. Since the study did not find evidence of significant changes in the work of Accountants or alter the class-defining elements of the levels, there is no basis for altering the salary relationships within the job family.

The next greatest influence in internal alignment are other job families within the same occupational group. The assessment with the Personnel and Employee Relations job family and the Supply job family corroborates the alignment of the Accountant levels at 14, 16, 18, 20, and 22. Since the Human Resource Specialist series, Labor Relations Analyst series, and Procurement Specialist series were also studied in 2002 and their alignment based in part on comparison with the Accountant series, such consistency is reasonable when the classes being studied have not significantly changed.

The alignment of Accountants with the General Administration job family's Administrative Officer series has been identified as a desired outcome throughout this study. The Administrative Officer I and II (ranges 17 and 19) and Administrative Operations Manager I and II (range 22 and 23) are a break from the two-range, even-number pattern characteristic of the other comparison classes. The Administrative classes were last studied in 2007. The classes are distinguished by responsibility for work in multiple functions and their salary ranges were determined based on their similarities with the various classes specializing in those functions (e.g., Accounting and

Budget, Human Resources, Procurement and Supply, Facility Management, and so on). The analysts conducting that study found classes with similarities to the Administrative Officer I evenly split between ranges 16 and 17, and classes with similarities to the Administrative Officer II split between ranges 18 and 19 with the higher range more prevalent. The weighing of the comparisons was judged to be sufficient to support assigning the higher ranges.

It has been suggested that Accountants should be aligned with, or higher than, the Administrative Officers due to the Accountants' greater complexity in accounting duties. The analysts determining the alignment of the Administrative Officers and Administrative Operations Managers considered the complexity of accounting work performed by the Accountant classes when reaching their conclusions. Such precedent decisions are not binding; however, to maintain consistency in the pay plans they should be considered persuasive and changed only when there is substantial evidence supporting the change. Since the evidence in this study did not reveal substantial changes to the characteristics of the Accountant classes, altering the salary relationship between them and the Administrative classes is not supported.

The comparisons with job families in other occupational groups is typically given the least weight in determining internal alignment. The majority of the assessment with the Business Finance job family in the Business Development and Regulation group corroborates the alignment of the Accountant levels at ranges 14, 16, 18, 20, and 22. The Grants Administrator II and III at ranges 17 and 19, and Grants Administration Manager at range 21, are placed at their ranges based on considerations that are not present in the Accountant series; therefore, their influence on the alignment of the Accountants is necessarily negligible.

The alignment with the classes in the Revenue and Audit job family has also been identified as a desired outcome. The auditor classes were last studied in 2005 and were assigned their ranges based on the relative levels of complexity with other classes, including comparison to the Accountant series. The Revenue and Audit classes subsequently received a range increase under the Market Based Pay policy. The ranges established under Market Based Pay are not considered when assessing internal alignment. Absent changes to the distinguishing work of Accountants, changing the salary relationship established in 2005 is not supported.

The Budget Analyst series in the Government Management and Operations job family was last studied in 1971. Due to the age of the class specifications, the basis for the series' range assignments, and indications that the work performed by positions currently allocated to the series differs from the original intent of the classes the comparison with this series will be given little weight in aligning the Accountants.

Salary Recommendations

Based on the level of authority and responsibility that defines and distinguishes the Accounting Technician IV, I recommend the class remain at its current salary range of 18.

Based on the preponderance of similarities with other classes, and appropriate deference to prior alignment decisions, I recommend the series remain at their current salary ranges of 14, 16, 18, 20, and 22.

Classification Actions:

The Accountant I-V classes retain their existing Class Codes, AKPAY Codes, and salary ranges.

The Accounting Supervisor II job class is retitled to Accounting Technician IV and the Class Code changed to PB0208. The salary range and AKPAY Codes are unchanged.

The revised class specifications and position classification actions are effective August 16, 2009.

Correspondence on the allocation of study positions is being distributed through the OPD system.

Attachment:

Allocation Spreadsheet

cc: All ASDs
All HRMs