

# MEMORANDUM

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

**To:** Nicki Neal  
Director

**Date:** September 18, 2008

**Thru:** Cindy Gouveia <sup>CG</sup>  
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**Subject:** Accounting Study – Clerical Level

**Preamble:**

A classification study of the clerical, technical, professional and managerial accounting positions was initiated in response to prioritization requests from Administrative Services Directors and a request from the Alaska State Employees Association (ASEA). Due to obligations with the ASEA under Article 17.2 B of the GGU Collective Bargaining Agreement the part of the study covering Accounting Clerks I and II is being implemented before completing the study of the technical, professional, and managerial levels.

**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. This memo addresses the analysis and revision to the Accounting Clerk I-II job classes.

**Study Contacts:**

The Accounting Study includes positions in all departments in the Executive Branch. Agencies have designated a single study contact or their Administrative Services Director to coordinate agency activities during the study process. The Finance Officers Accounting Study Working Group also provided subject matter expertise and review.

**History of Job Class(es):**

The Accounting Clerk I-III class series (P1201/08, P1202/09, and P1203/10) was established on 05/03/1967. The series covered entry, journey, and advanced positions performing clerical accounts maintenance duties. A classification study of the series implemented on 05/16/1996 resulted in the entry level being abolished and changed the level indicator for the remaining classes. The most recent revision was on 02/22/2007, when the minimum qualifications were broadened to increase the candidate pools.

**Class Analysis:**

The clerical accounting positions perform related tasks to prepare, record, process, classify, check, and reconcile accounting, budget, or other financial management transactions. The positions are commonly found in administrative sections serving offices or units whose operations include responsibility for receiving or disbursing funds or are in an office that provides general administrative support to all or part of an agency. Clerical accounting employees are commonly supervised by higher level accounting employees or administrative generalist employees. The work of clerical accounting employees is closely controlled by established policies, procedures, and guidelines and reviewed both by systematic quality control procedures and through review by higher level employees.

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. Job classes should be constructed as broadly as is feasible as long as the tests of similarity are met.

The changes in accounting policies and procedures, staffing reductions and their impact on work assignments, and the increase in use of integrated systems over the last twelve years has resulted in the clerical accounting positions performing substantively similar duties. The positions perform clerical bookkeeping tasks that require application of standard procedures to verify and enter transactions in accounting systems, independently perform recurring tasks, and work under the same accounting policies, manuals, and system standards with only minor variations to address office-specific elements. The substantial similarity of positions indicates they are properly grouped together for purposes of personnel administration. The work can properly be identified by a single title; the same minimum qualifications are supported by the required level and type of knowledge and skills; the same rate of basic pay is fair and reasonable; and employees in the positions are an appropriate pool for layoff and recall. In keeping with the goal of structuring job classes as broadly as is practicable, the work is being combined into a single job class.

**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.

The class series has been titled Accounting Clerk since its establishment. This title is retained for the single job class.

**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 broadening of minimum qualifications in 2007 resulted in larger pools of candidates but also increased the number of candidates who have proven unable to succeed in the positions. To address this issue the qualifications of the higher level in the series has been adapted to ensure candidates have the needed skills. In addition, WorkKeys® skill level testing has been added as an additional method of qualifying. The WorkKeys® program is part of the Governor's Career Readiness Initiative. The skill tests measure an applicant's ability to perform in specific job-related areas. The Alaska Department of Labor and Workforce Development profiled the clerical accounting positions and recommended skill levels based on their job analysis.

#### Class Code:

A Class Code is assigned based on the placement of the job class in the classification schematic of Occupational Groups and Job Families. Occupational Groups are made up of related Job Families and encompass relatively broad occupations, professions, or activities. Job Families are groups of job classes and class series that are related as to the nature of the work performed and typically have similar initial preparation for employment and career progression.

The job class has historically been in the Accounting and Fiscal job family of the Administrative and Office Support group. The specialized nature of the clerical duties support keeping the revised Accounting Clerk in this family. Since the majority of the positions are at the top level of the series the class code of that level, PB0202, is retained for the Accounting Clerk job class.

#### AKPAY Code:

AKPAY Codes are assigned to job classes for use in legacy computer systems which cannot use the six-digit Class Codes.

AKPAY Code P1203 is retained for the Accounting Clerk job class.

#### Fair Labor Standards Act

The positions in this study are covered by the minimum wage and maximum hour provisions of the Fair Labor Standards Act of 1938, as Amended (FLSA). While exemption from the provisions of the Act are determined based on the specific circumstances of an individual employee on a work-week basis, there are general aspects of the classes and their influence on the exemptions for employees in bona fide executive, professional, or administrative positions that can be addressed in general.

Accounting Clerk positions do not have the primary duty of managing a recognized subdivision that is required for exemption as an executive employee; do not apply advanced knowledge in a field of science or learning that is required for exemption as a professional employee; and do not exercise independent judgement and discretion in regards to matters of significance as required for exemption as an administrative employee. Incumbents of positions in this job class must be compensated for overtime in accordance with the FLSA and the relevant collective bargaining agreement.

**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 occupational group and job family or related job families.

Accounting Clerk is the sole clerical job class in the Accounting and Fiscal job family. The higher level classes in the job family can provide upper limits on the salary range, but do not provide comparison points for like pay or lower limits. For this reason I used classes in other job families within the Administrative and Office Support occupational group as the principal comparisons for salary alignment. The classes were selected from the General Administration, Personnel and Employee Relations, Statistics and Research Analysis, and Supply job families.

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

Code	Rg	Title
PB0101	7	Administrative Clerk I
PB0102	8	Administrative Clerk II
PB0121	8	Correspondence Secretary I
PB0103	10	Administrative Clerk III
PB0122	10	Correspondence Secretary II
PB0130	11	Secretary
PB0105	12	Administrative Supervisor
PB0123	12	Correspondence Secretary III
PB0151	12	Administrative Assistant I

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

Code	Rg	Title
PB0301	10	Human Resource Assistant
PB0302	12	Human Resource Technician I
PB0331	10	Retirement & Benefits Technician I
PB0332	12	Retirement & Benefits Technician II

The job classes used for comparison in the Statistics and Research Analysis job family are:

Code	Rg	Title
PB0501	10	Statistical Clerk
PB0502	12	Statistical Technician I

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

Code	Rg	Title
PB0611	10	Supply Technician I
PB0612	12	Supply Technician II

In analyzing the Accounting Clerk's alignment with other clerical classes I paid particular attention to the responsibility for making decisions that require applying knowledge of bookkeeping practices and the State's policies and procedures for maintaining fiscal data, the

nature of guidelines and supervisory controls typical of positions in the class, the independence and consequences of errors by prudent employees, and the nature of interactions with individuals outside the supervisory chain. The characteristics that define the Accounting Clerk job class are substantively similar to the characteristics of Administrative Clerks III performing a complex, specialized clerical function requiring knowledge of regulations, programs, and policies that includes varying procedures to apply regulations in different situations, explaining requirements to others, and recognizing errors or discrepancies in information and taking appropriate action. There are also substantive similarities with the Human Resource Assistant's and Statistical Clerk's responsibility for applying specialized clerical knowledge in a particular subject, personnel administration in the former and statistical survey and arithmetic in the latter. These similarities indicate assigning the Accounting Clerk the same range as the Administrative Clerk III, Human Resource Assistant, and Statistical Clerk would meet the goal of maintaining like pay for like work.

The Secretary's role as a personal assistant for an agency executive does not provide sufficient similarity to the financial record keeper role of Accounting Clerks to justify alignment at the same salary range. The paraprofessional work that characterizes the Administrative Assistant I, Human Resource Technician I, Retirement & Benefits Technician II, Statistical Technician I, and Supply Technician II indicates the Accounting Clerk is properly aligned at a lower salary range.

Based on the comparisons with classes in the Administrative and Office Support group the Accounting Clerk job class is properly assigned salary range 10.

Broadening the scope of comparisons to the few job families in other occupational groups that include a comparable clerical class (Medical Records Assistant, Law Office Assistant I and II, Recorder I and II, and Motor Vehicle Customer Services Representative I and II) revealed the classes with the greatest similarity in specialized knowledge, independent responsibility, and guidelines used are assigned salary range 10. This corroborates the results of comparisons within the Administrative and Office Support group.

### **Conclusions:**

The analysis of current duties and responsibilities resulted in combining the positions performing clerical financial record keeping into a single job class. The revised Accounting Clerk class is a successor to the Accounting Clerk I and Accounting Clerk II job classes. The revised class is assigned salary range 10.

The revised Accounting Clerk class specification and allocation of positions is effective October 1, 2008.

The classification actions on positions reallocated from the Accounting Clerk I job class include a class title change, class code change, and salary range change. The classification action on positions reallocated from Accounting Clerk II is a class title change.

The Accounting Clerk I job class is abolished effective October 1, 2008.

Further correspondence on the allocation of Accounting Clerk positions is being distributed through the OPD system.

Attachments:

Final class specification

Allocation Spreadsheet

cc: All ASDs

All HRMs