

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 – State Accountant

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 State Accountant job class. The Accountant series and Accounting Supervisor II will be addressed in the final stage of the study.

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. Kim Garner, Director of the Division of Finance, provided subject matter expertise for this stage of the study.

History of Job Class:

07/31/1967 – State Accountant job class established (P1238/22).

02/16/1978 – Definition updated to show the class is Supervisory.

04/16/1980 – Definition updated to show single position job class; KSAs and MQs added.

08/21/1987 – Position moved to the PX Svc by Personnel Board; Specification updated; Range changed to 23.

06/26/2006 – Minimum Qualifications revised.

The minimum requirements have been established based on the need for a high level of expertise in accounting and skill in managing accounting functions.

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.

This job class has been in the Accounting and Fiscal job family (PB03) in the Administrative and Office Support occupation group. This family continues to be the most appropriate for the job class. The Class and AKPAY Codes previously assigned are retained for the updated job class.

Fair Labor Standards Act

An employee in the position in this class is 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 class and their influence on the exemptions for employees in bona fide executive, professional, or administrative positions that can be addressed in general.

The position's primary duty includes managing the Payroll, Accounting Services, and Statewide Single Audit sections of the division. The incumbent directly supervises three full-time subordinates with authority to make or effectively recommend changes of status. Since the employee is compensated on a salary basis at an amount that exceeds the required minimum rate, the employee meets the criteria in 29 CFR §541.100 for exemption from the FLSA's overtime requirements as an executive employee.

Managing the State's central Payroll, Accounting Services, and Statewide Single Audit functions is directly related to the general business operations of the State and the incumbent's responsibility for statewide policies in these areas includes the exercise of discretion and independent judgment with respect to matters of significance. Since the employee is compensated on a salary basis at an amount that exceeds the required minimum rate, the employee also meets the criteria in 29 CFR §541.200 for exemption from the FLSA's overtime requirements as an administrative employee.

Accounting is one of the occupations cited in the regulations as an example of a traditional learned profession. Since the position's primary duty is in an occupation that requires advanced knowledge in a field of learning and the employee is compensated on a salary basis at an amount that exceeds the required minimum rate, the employee also meets the criteria in 29 CFR §541.300 for exemption from the FLSA's overtime requirements as a professional employee.

Salary Analysis:

PCN 024010 remains allocated to State Accountant. The position remains in the Partially Exempt service in accordance with AS 39.25.130. An employee in the position is exempt from the overtime requirements of the FLSA.

The above classification actions are effective August 16, 2009.

Additional correspondence on the allocation of PCN 024010 is being distributed through the OPD system.

Attachment:
Final class specification

cc: Kim Garner, Director
Division of Finance

Eric Swanson, Director
Division of Administrative Services

Sharon Dick, Human Resource Manager
General Agencies HR Service Center