



# Staff Report

## City of Manhattan Beach

**TO:** Honorable Mayor Montgomery and Members of the City Council

**THROUGH:** Richard Thompson, Interim City Manager

**FROM:** Cathy A. Hanson, Human Resources Director

**DATE:** November 3, 2010

**SUBJECT:** Consideration of a Resolution Amending Resolution No. 3561, (Section 7 Position Classification Plan) Adding the Classification of Senior Accountant and eliminating the Classification of Assistant Finance Director

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### **RECOMMENDATION:**

It is recommended that the City Council adopt Resolution No. 6286 amending Resolution No. 3561 (Section 7 Position Classification Plan).

### **FISCAL IMPLICATION:**

There will be financial savings by replacing the Assistant Finance Director classification with a Senior Accountant as the Senior Accountant is in a lower salary schedule. The Senior Accountant is in Management/Confidential Schedule 3 (\$5,525 - \$7,183) and the Assistant Director of Finance is in Management/Confidential Schedule 7 (\$8,608 - \$11,190). It is estimated that the department will realize a savings of approximately \$3,100 to \$4,000 per month or \$37,200 to \$48,000 per year.

### **DISCUSSION:**

Historically, the City has had an Assistant Finance Director. In late 2009, the Assistant Finance Director position became vacant. Efforts to fill the position resulted in limited suitable candidates, and the position remains vacant as a result. Given the City's budgetary challenges, the Director of Finance and Finance Management reviewed the staffing needs for potential cost savings while maintaining operational efficiency and meeting service level demands. Through this review it was decided that the Assistance Finance Director position could be replaced with the Senior Account position to fit better into the Department's over strategy as well as facilitate cross functional support/back-up within the department. Some of the duties previously performed by the Assistant Finance Director will now be performed by the Controller and some by the Senior Accountant.

A job analysis was conducted and the essential functions were compared with Senior Accountant positions in the comparable cities. This analysis resulted in setting the salary schedule to Management/Confidential Schedule 3.

By establishing the Senior Accountant position, the Finance Department will also be able to conduct critical cross training and knowledge sharing in order to potentially develop an individual who may be a candidate for the Controller position.

Agenda Item #: \_\_\_\_\_

Attachments: A. Senior Accountant Classification Specification  
B. Resolution No. 6286

**SENIOR ACCOUNTANT****DEFINITION:**

Under general supervision, the Senior Accountant is responsible for performing advanced level accounting duties involving monitoring, maintaining and administering significant accounting processes and/or services involving complex analyses, accounting, recording, auditing, report preparation and implementation of accounting systems and procedures in accordance with Generally Accepted Accounting Principles (GAAP). Does other related work as required.

**EXAMPLE OF DUTIES:**

The listed tasks are essential for this position and may include, but are not limited to, the following:

Performs complex professional accounting work including the preparation and maintenance of financial records and reports, including the City's Comprehensive Annual Financial Report (CAFR), City's budget, single audit report, reports for the State Controller's Office, County Assessor's Office and other mandated financial reports; responsible for the maintenance, compilation and review of financial records and reports; reconciles bank accounts and fiscal agent statements while ensuring compliance with provisions of Federal, State, County, and City statutes relating to financial matters; assures compliance with accounting regulations and procedures which control the timely flow of funds and grant monies supporting financial expenditures, contracts, operating costs, or other financial obligations; accounts for complex financial projects and agreements; maintain City debt records, make timely payments to fiscal agents, track debts and prepare and disseminate disclosure information, sizes and coordinates bond calls, reconcile and book fiscal agent statement activity, coordinate arbitrage calculations and provide required data to trustee; maintains various accounting records; act as the financial trustee and oversees all bond activities for the City; maintains all aspects for each levy; transfer monetary funds between accounting funds; maintain records of fixed assets, land, buildings and infrastructure; record asset additions and deletions by function and fund; determine value of asset from a variety of supporting documentation; calculate and maintain depreciation schedules; provides technical and functional assistance and back up to accounts payable, payroll, and other financial operations and staff; assists in the maintenance of citywide financial operations system; prepares audit schedules and assists auditors in annual review of accounting records statements or as assigned; assists in annual closing of the City's financial records; may be required to work shifts, weekends, and/or holidays.

**QUALIFICATIONS:**

**Training and Experience:** Bachelor's degree from an accredited university in Accounting, Business Administration or related field and four (4) years work experience performing increasingly responsible accounting duties including analysis, preparation and maintenance of financial reports. CPA certification and Governmental accounting experience is desirable.

**Knowledge, Skills and Abilities:** Must have knowledge of Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); applicable federal, state and municipal requirements; principles of financial administration, Governmental and Financial Accounting Standards Board (GASB and FASB); budgeting and reporting; the flow of financial information from the point of transaction to the financial statements; modern office practices, procedure methods and equipment to include computer systems and software applications; laws pertaining to public finance and fiscal operations including federal state and local tax reporting and compliance; advanced level use of database and spreadsheet software applications; ability to research data and prepare clear and concise financial reports and statements; performs financial auditing functions, advanced level professional accounting duties and complex bank account reconciliations; analyze financial issues, evaluate alternatives, and make

decisions based on findings; interpret and apply federal, state and municipal policies, rules and regulations; analysis of internal control procedures and reviewing financial data to develop forecasts and identify trends; skill in communicating effectively orally and in writing; proficiently operating a variety of office equipment, including computerized work processing, spreadsheet and database applications used with accounting systems; ability to work independently in the absence of direct supervision and establish and maintain effective working relationships with employees and the public.

**PHYSICAL DEMANDS AND WORKING CONDITIONS:**

While performing the duties of this job the employee frequently sits, stands, uses a telephone, calculator, and personal computer with a computer monitor screen for extended periods of time. Must occasionally stoop, balance or kneel and use arms, legs, and back to reach for, lift and/or move objects up to 25 pounds.

RESOLUTION NO. 6286

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANHATTAN BEACH, CALIFORNIA, AMENDING RESOLUTION 3561 OF SAID COUNCIL (CLASSIFICATION PLAN) BY AMENDING SECTION 7 - POSITIONS.

THE CITY COUNCIL OF THE CITY OF MANHATTAN BEACH, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council hereby finds as follows:

- (a) The City maintains a Classification Plan to establish positions within the City;
- (b) It is in the best interest of health, safety and welfare of the city's residents that the Classification Plan reflect current positions.

SECTION 2. Resolution 6286 is hereby further amended to add the following to add the position of Senior Accountant.

SECTION 3. Each and every provision of Resolution 6286 and its subsequent amendments which is not superseded by or inconsistent with the forgoing shall remain in full force and effect.

SECTION 4. The City Clerk shall make this Resolution reasonably available for public inspection within thirty (30) days of the date this Resolution is adopted.

SECTION 5. The City Clerk shall certify to the adoption of this Resolution and thenceforth and thereafter the same shall be in full force and effect.

PASSED, APPROVED and ADOPTED this 3rd day of November, 2010.

Ayes:  
Noes:  
Absent:  
Abstain:

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Mayor, City of Manhattan Beach, California

ATTEST:

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

By

  
\_\_\_\_\_  
City Attorney