


Livermore Area Recreation and Park District

Staff Report

TO: Chair Furst and Board of Directors

FROM: Mat Fuzie, General Manager 

PREPARED BY: Jeffrey Schneider, Administrative Services Manager

DATE: September 11, 2019

SUBJECT: Finance Department Organization and New Job Classifications

COMMITTEES: Reviewed and Recommended by the Finance Committee on July 25, 2019
And Personnel Committee on August 29, 2019

RECOMMENDATION: That the Board of Directors approve the proposed re-organization of the Finance Department and the new Job Classifications that accompany it.

BACKGROUND: The Personnel Commission has reviewed, on July 16, 2019, and August 6, 2019, the Finance re-organization that is outlined here, and recommends that the Board of Directors approve the attached job classifications and the related re-organization of the Finance team.

On August 29, 2019, the Personnel Committee discussed the job classifications and related re-organization and recommended that Staff present its proposal to the overall Board for approval.

Finance Organization – Proposed Changes:

- 1. Eliminate the existing Accounting Supervisor job classification**
- 2. Reassign the existing Accounting Supervisor to a new job description, Purchasing Agent**
 - a. The District has not had a dedicated Purchasing function to date, relying on unit management to address their procurement needs while allowing control issues to arise (for example, we have over 100 Cal Cards distributed throughout the District, with no formal guidance as to their use). Staff see a real need to build procurement policies, procedures, and management reporting that will support unit management's needs while enhancing financial control.
 - b. The Purchasing Agent will report to the Administrative Services Manager (ASM) and will be non-exempt.
 - c. A significant procurement role is played by Administrative Assistant – CIP and will continue to be, as it is functioning effectively (bid process, contract admin, vendor management) and will continue alongside the Purchasing Agent classification.

- d. The incumbent will retain her ACERA status as well as her current pay level (which is beyond the new pay range for the Purchasing Agent role) while no longer being eligible for step increases.
 - e. Staff recommend this role to be set at Pay Range 44, which ranges from \$34.95 per hour at Step 1 to \$42.49 at Step 5, based on a recent market review completed by Staff.
3. **Two existing staff who currently report to the Accounting Supervisor will now report to the Finance Officer:** one full-time Accounting Assistant and one part-time Accounting Assistant, who are responsible for Accounts Receivable and Accounts Payable.
4. **Create a new job description, Accountant**
- a. The Accountant will report to the Finance Officer.
 - b. Will be a sole contributor (no direct reports), regular, full-time, non-exempt role.
 - c. Staff recommend this role to be set at Pay Range 46, which ranges from \$36.72 per hour at Step 1 to \$44.64 at Step 5, based on a recent market review completed by Staff.

Why is the incumbent’s role changing from Accounting Supervisor to Purchasing Agent? Her capabilities and methods are not consistent with the evolving needs of the District in the Accounting realm, while her understanding of the District’s operations and of fundamental procurement practices are. She will receive proper training in relation to her new Purchasing Agent role and be given every opportunity to succeed in it.

How will the new Accountant classification differ from the Accounting Supervisor classification (a key concern of the Commission)?

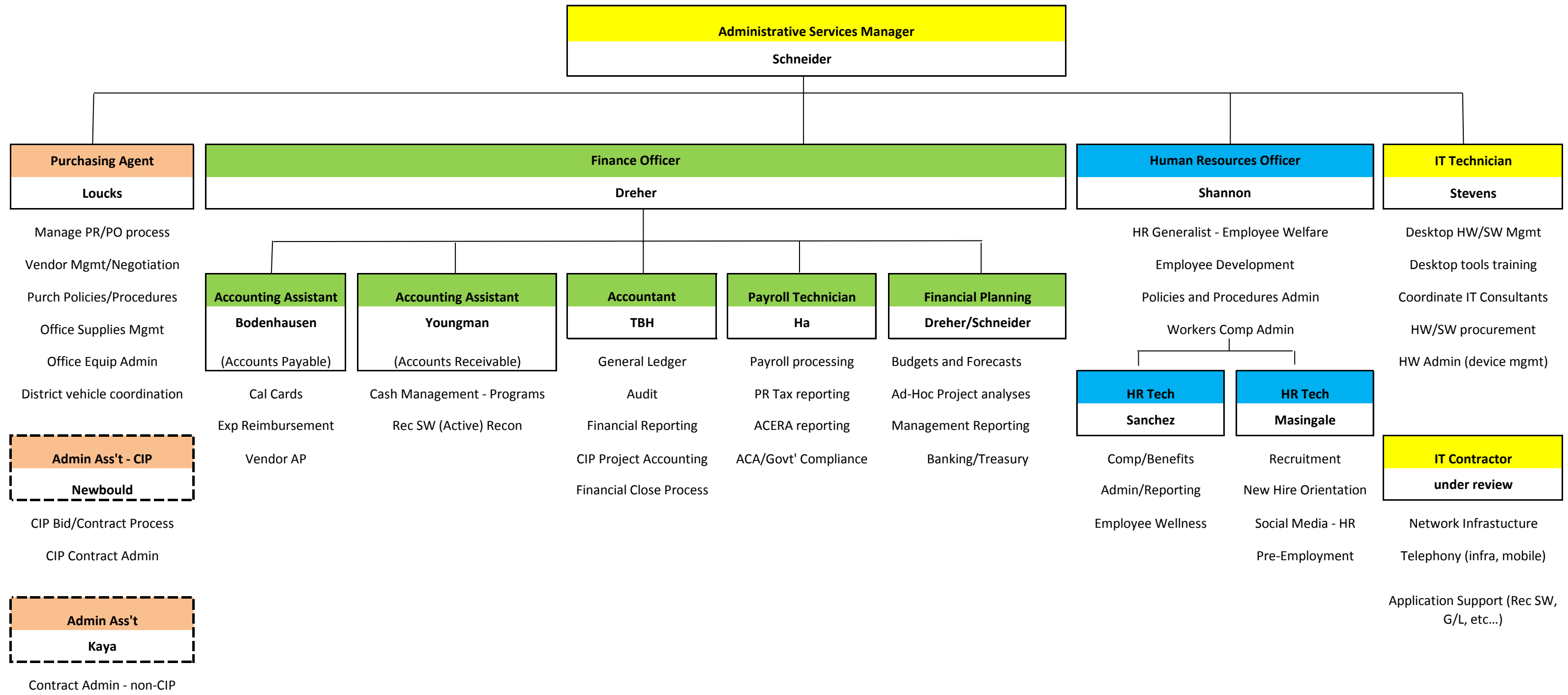
- 1. Will not have direct supervisory responsibilities (no longer hiring, disciplining, training of staff)
- 2. Focus will be limited to the administration of the general ledger and monthly financial close process, the annual audit, and routine financial reporting (e.g., trends of actual operating results, balance sheet, and trial balance). No longer will the role involve managing treasury functions (reserves, banking, grant admin), nor will it be accountable for developing processes and policies and training of staff (the Finance Officer and Admin Services Manger will have responsibility for these items), though this classification will have input to them.
- 3. Will support/administer policies and procedure development and implementation and ensure compliance with them while not being responsible for their development and implementation.

Conclusion: Staff recommend approval of the above organization changes and related creation of two new job classifications as, together, they will strengthen our Accounting function and create a much needed focus on Procurement policies and practices.

Attachments:

- A. Administrative Services Department – Organization Chart – Proposed
- B. Job Classification: Accountant
- C. Job Classification: Purchasing Agent

**Organization Chart - Proposed 09/19
Administrative Services Department**



ACCOUNTANT



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SUMMARY

Under direction, develops, implements, monitors, evaluates, and supervises District accounting processes. Areas of responsibility include, but are not limited to, performing complex and professional accounting, playing a lead role in the completion of the annual financial audit process, developing and maintaining internal financial reporting, and providing grant and fund oversight. Maintains accounting processes and systems. Performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from higher-level Finance management staff in Administrative Services. May provide technical and process-focused guidance to other accounting and District staff in relation to accounting-related processes, but will not directly supervise staff.

DISTINGUISHING CHARACTERISTICS

The Accountant is an individual contributor role, though providing technical guidance of staff may be required. The Accountant is responsible for the District's Accounting and Treasury functions. Performance requires working independently and demonstrating initiative and discretion. This classification is distinguished from the Finance Officer and Administrative Services Manager roles in that it is focused on the District's Accounting function, while the aforementioned roles are responsible for all Finance functions and, in the case of the Administrative Services Manager role, Human Resources, and Information Technology functions as well.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

1. Responsible for administering the District's general ledger and related financial reporting; monitors and reconciles a variety of accounts, ledgers, reports, and schedules, including bank accounts and District reserves, capital and non-capital inventories, and deferred revenue schedule.
2. Monitors and maintains the general ledger application and ensures the accurate and complete transmission of information received from systems that provide source accounting data; coordinates with vendors and internal IT support and customers to ensure optimal general ledger application operations.
3. Oversees implementation of District audit processes and coordinates with the audit partner to facilitate audits; assists in developing solutions pursuant to auditor recommendations.
4. Monitors and coordinates the preparation, balancing, and reconciliation of journals, ledgers, and other accounting records, including general ledger accounts and fixed assets reports; prepares or directs the preparation of records and reports for submission to various regulatory and other governmental agencies.
5. Supports the establishment of internal control procedures and monitors compliance with them, and ensures that accounting standards are met.
6. Provides technical accounting guidance to others whose work contributes to the accounting process; plans and conducts in-service training programs; monitors status of required licenses and certifications.
7. Works collaboratively with other Finance staff and departments; confers regularly with other supervisors and managers.
8. Serves as District representative with external organizations; attends and/or speaks at meetings, community and professional functions, and conferences, as assigned.
9. Assists in developing and implementing policies, procedures, and staff training.
10. Performs administrative tasks, such as attending and scheduling meetings, preparing reports, and maintaining records.
11. Assists with District special events as needed.
12. Performs other related duties as assigned.

ACCOUNTANT



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QUALIFICATIONS

Education and Experience:

- Bachelor's degree in accounting, finance, business, or public administration, or a related field is required;

AND

- Three years of relevant experience;

OR

- Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities.

Knowledge of:

- Principles, practices, methods, and techniques of planning, developing, implementing, and evaluating accounting functions.
- Principles and practices of public agency accounting and finance, including general and governmental accounting, auditing, and reporting functions.
- Relevant rules, regulations, policies, and procedures.
- Bank reconciliation processes.
- Relevant occupational hazards and standard safety practices.
- Modern office practices, methods, and computer equipment and applications.
- Principles and practices of process management, including process design, implementation, and training.

Ability to:

- Plan, organize, administer, coordinate, review, evaluate, and participate in comprehensive public agency accounting functions, with a particular focus on internal financial reporting and annual financial audits.
- Provide guidance to staff pertaining to accounting functions and processes, including all who contribute data to the accounting process.
- Work with IT support and other District staff to effectively administer the District's accounting system and its interfaces with sources of accounting information beyond the Accounting application, including but not limited to Recreation and Payroll/HRIS software .
- Plan and develop accounting policies and procedures.
- Prepare and maintain clear and accurate financial reports, correspondence, policies, procedures, and other written materials.
- Maintain confidentiality.
- Analyze complex accounting and/or fiscal issues and recommend resolutions.
- Verify the accuracy of financial data and information.
- Understand, interpret, and apply all relevant laws, codes, regulations, policies, and procedures.
- Analyze situations and identify pertinent problems/issues, collect relevant information, evaluate options, and recommend/implement appropriate course of action.
- Speak effectively in public.
- Independently organize work, set priorities, meet deadlines, and follow up on assignments.
- Demonstrate strong customer service skills and establish, maintain, and foster positive and effective working relationships.
- Use English effectively to communicate in person, over the telephone, and in writing.

ACCOUNTANT



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Licenses and Certifications:

- At time of appointment, California Driver's License with a satisfactory driving record maintained throughout employment.
- Certified Public Accountant (CPA) credential is desirable.

PHYSICAL DEMANDS

Must possess: mobility to work in a standard office setting and use standard office equipment, including a computer and to visit various District and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity needed to access, enter, and retrieve data using a computer keyboard, calculator, and to operate standard office equipment. Occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Ability to lift, carry, push, and pull materials and objects up to 40 pounds or heavier weights with assistance and/or the use of proper equipment.

ENVIRONMENTAL ELEMENTS

Incumbents typically work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Incumbents will interact with individuals in interpreting and enforcing rules, policies, and procedures.

WORKING CONDITIONS

Incumbents may be assigned an irregular work schedule, including weekends, early mornings, evenings, and holidays.

PRE-EMPLOYMENT CONDITIONS

- Department of Justice fingerprint clearance.

CLASSIFICATION DETAILS/HISTORY

Date Adopted: TBD

Job Code: PT872

FLSA Status: Non-Exempt

Supersedes: NEW

PURCHASING AGENT



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SUMMARY

Under direction, develops, implements, monitors, evaluates, and supervises the operations of District purchasing functions. Areas of responsibility include, but are not limited to, partnering with District managers/supervisors to perform complex vendor assessments, vendor negotiation, and developing and maintaining purchasing procedures and policies, including purchase requests, procurement cards, expense reimbursement, travel, and training. Supports the administration of contracts and development of processes to ensure contracts are established with minimal risk and with due consideration of the interests of the District.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from higher-level management staff in Administrative Services. Will provide technical and process-focused guidance to District staff in relation to procurement-related processes, but will not directly supervise staff.

DISTINGUISHING CHARACTERISTICS

The Purchasing Agent is an individual contributor role, though indirect supervision of staff will be required. The Purchasing Agent is responsible for the District's Procurement and Contract Administration functions. Performance requires working independently while demonstrating initiative and discretion. This classification is distinguished from the Finance Manager role in that it is focused on the Procurement function while the latter is responsible for strategic planning and management of all other Finance functions and, from the Administrative Services Manager role, which includes responsibility for all Finance, Human Resources, and Information Technology functions.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

1. Establishes, maintains, and enforces the District's procurement policies, including delegation of authority, requirements for competitive bidding, and guidelines for how various types of purchases may be effected.
2. Establishes, maintains, and enforces the District's credit card program, including which job classifications are eligible to be issued a card, what types of purchases are allowed, and what limits are established for card-based purchases.
3. Establishes, maintains, and enforces the District's travel policies and procedures.
4. Maintains current information related to relevant regulatory requirements for Special District procurement, including California Uniform Public Construction Cost Accounting Act (CUPCCAA) and other relevant legislation.
5. Establishes and maintains Procurement-related software applications in a manner that is consistent with current Procurement policies.
6. Establishes reporting that facilitates Purchase Order (PO) management, including closure of POs when all related invoicing has been completed against the PO.
7. Performs pre-purchase work in conjunction with District staff, including establishing statements of work and technical purchase requirements, assessing competitive bidding, and validating the financial status of alternative vendors.
8. Manages the accurate and complete creation of POs for approved Purchase Requisitions (PRs) and ensures proper entry such that invoicing against POs can be successfully completed.
9. Partners with District staff to negotiate best value for the District in regards to pricing and services/products to be delivered.
10. Confers with sales representatives on products and services to ensure consistency with service/product specifications as outlined in PRs.
11. Reviews contractual terms and conditions to ensure the District's interests are completely addressed, and ensure proper approvals are obtained prior to the execution of contracts for services and products.
12. Maintains vendor and supply records and files.
13. Maintains inventory levels and inventory accounting records.
14. Explores new sources of supply to optimize value to the District.
15. Prepares formal bid requests.
16. Monitors status of software license compliance in conjunction with IT support staff.

PURCHASING AGENT



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17. Works collaboratively with other Finance staff and departments; confers regularly with other supervisors and managers.
18. Assists in developing and implementing staff training related to policies, procedures, and related system usage.
19. Performs administrative tasks, such as attending and scheduling meetings, preparing reports, and maintaining records.
20. Assists with District special events as needed.
21. Performs other related duties as assigned.

QUALIFICATIONS

Education and Experience:

- Bachelor's degree in accounting, finance, business, or public administration, or a related field is required;
- AND**
- Three years' experience in purchasing materials, services, supplies, and equipment, preferably in a public agency;
- OR**
- Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities.

Knowledge of:

- Laws and regulations related to local government purchasing.
- Effective Purchasing policies, practices, and procedures for a public agency.
- Warehouse and inventory control policies and procedures.
- Negotiation techniques to optimize vendor terms, pricing and delivery and which consider specific budget and schedule requirements.
- Practices and methods of purchasing by specification and competitive bid.
- Relevant occupational hazards and standard safety practices.
- Deployment and maintenance of procurement software applications.
- Modern office practices, methods, computer equipment and software applications.

Ability to:

- Develop, interpret and enforce materials, services, and supplies contracts.
- Interpret laws, rules and regulations pertaining to purchasing.
- Investigate and develop new sources of supply.
- Plan, develop, and maintain purchasing policies and procedures.
- Develop and maintain required records and files.
- Establish and maintain cooperative and effective working relationships with those contacted in the course of the work.
- Exercise appropriate safety measures.
- Maintain a clean and orderly work environment.
- Independently organize work, set priorities, meet deadlines, and follow up on assignments.
- Demonstrate strong customer service skills and establish, maintain, and foster positive and effective working relationships with District staff, legal counsel, and vendors.
- Use English effectively to communicate in person, over the telephone, and in writing.

Licenses and Certifications:

- Certified Procurement Professional certification is desired.

PHYSICAL DEMANDS

Must possess: mobility to work in a standard office setting and use standard office equipment, including a computer and to visit various District and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification

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