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## CLASSIFICATION REPORT

Date: November 1, 2018

To: Alan Minato, Controller-Treasurer  
Controller-Treasurer Department

From: Brenda Johnson, Management Analyst  
Employee Services Agency-Human Resources

Reviewed by: Michelle Quon, Acting Human Resources Manager

Subject: Classification Report – Supervising Account Clerk I – Controller-Treasurer, BU 110

### **Background**

The Finance Agency (FA) submitted an executive management initiated classification study request to Employee Services Agency – Human Resources (ESA-HR) to review the Supervising Account Clerk I position within the Payroll Division. ESA-HR accepted the study.

Jim Wong, the incumbent under study, reports to Sara Chen, Senior Accountant. Ms. Chen reports to Irene Yang, Controller-Treasurer Accounting Manager, who reports to Veronica Niebla, Controller-Treasurer Division Manager. Ms. Niebla reports to Alan Minato, Controller-Treasurer, who reports to Emily Harrison, Director, Finance Agency.

The Supervising Account Clerk I position within the Payroll Division supervises the central and payroll operation team, comprised of one (1) Office Specialist III, five (5) Payroll Audit Specialists and one (1) Associate Management Analyst.

## **Findings / Analysis**

The Supervising Account Clerk I job description no longer accurately reflects the duties, responsibilities and decision-making performed and required of the Supervising Account Clerk I position in the Payroll Division.

The payroll operation team is primarily responsible for reviewing and processing prior pay period adjustments, reviewing the accuracy of biweekly time and attendance payroll data, ensuring payroll garnishment compliance, assisting and providing guidance to department timekeepers and service centers, and processing manual off-cycle payments.

In 2017, ESA-HR completed a classification study for the Payroll Services Clerks who report to the Supervising Account Clerk I under study, and created the new class of Payroll Audit Specialist in the Payroll Division. The definition of the Payroll Audit Specialist classification is, “Under general supervision, to perform a variety of specialized and technical County-wide payroll activities requiring knowledge of payroll processing, procedures, and legal regulations; to review, process, and record complex payroll transactions; and to resolve and process payroll corrections and adjustments to ensure that employees are paid in a timely and accurate manner.” Additionally, the Distinguishing Characteristics section states, “The Payroll Audit Specialist is a technical specialist classification responsible for the timely and accurate processing of County-wide payroll records in the centralized Payroll Services of the Finance Agency.”

The Payroll Audit Specialist classification is distinguished from other fiscal or general classifications based on the duties related to County-wide payroll responsibilities and the requirement of extensive application and knowledge of payroll processes, procedures and regulations. Similarly, the current payroll duties and responsibilities performed by the incumbent under study does not reflect the level of responsibility and decision-making required for this position. Therefore, ESA-HR recommends to create a new classification with a title of Payroll Audit Supervisor to recognize the payroll duties and responsibilities assigned and performed by the incumbent, and the supervision of payroll staff.

The definition of the proposed Payroll Audit Supervisor classification is, “Under direction, to plan, organize, and supervise the work of staff engaged in performing a variety of specialized and technical County-wide payroll activities requiring knowledge of payroll processing, procedures, and legal regulations; to review, process, and record complex payroll transactions; and to produce complex, varied, and difficult final reports from worksheets or data produced by staff.”

To set apart the Payroll Audit Supervisor classification from other County classifications, the Distinguishing Characteristics section states, “The Payroll Audit

Supervisor is responsible for supervising the daily operations of a payroll unit or section in the centralized Payroll Services of the Finance Agency.

The Payroll Audit Supervisor classification is distinguished from the Payroll Audit Specialist classification in that the Payroll Audit Supervisor is responsible to supervise staff engaged in performing a variety of specialized and technical County-wide payroll activities requiring knowledge of payroll processing, procedures, and legal regulations. In addition, the Payroll Audit Supervisor compiles complex accounting reports and is responsible for the entire accounting-related procedures within the Payroll Services Unit.”

Below are some of the typical tasks that are included in the proposed Payroll Audit Supervisor specification:

- Supervises and develops the payroll operation team;
- Plans, assigns, directs and evaluates payroll operation team duties and functions;
- Provides technical direction for the posting of large retroactive payment files, grievance settlement files, negotiated refunds, implementations, CalPERS refunds or reallocations, after-the fact adjustments, and repaid overpayment reconciliations;
- Implements and maintains performance standards of direct reports;
- Redirects efforts and resources as necessary to complete payroll adjustments and activity;
- Reviews and approves reports to ensure complete and concise output, particularly as they apply to bi-weekly payroll processing for County employees;
- Reviews repayment/overpayment recapture situations;
- Monitors and supports compliance with CalPERS payroll reporting requirements and applicable tax laws;
- Attends various meetings to provide technical support regarding payroll activities.

Finally, the Employment Standards have been developed to reflect how a qualified applicant would obtain the knowledge and abilities required for this classification. ESA-HR recommends the employment standards of “...training and experience equivalent to the possession of sixty (60) semester units or ninety (90) quarter units of college, of which twelve (12) semester units or fifteen (15) quarter units must be in accounting and/or auditing, and three (3) years of work experience performing a variety of payroll-related activities; and one (1) year of lead or supervisory experience that provided the opportunity to train, review and evaluate work assignments of subordinate staff. The supervision experience may be inclusive of the required payroll-related experience.”

The proposed Payroll Audit Supervisor job specification is attached to this report.

## **Salary Analysis**

A salary survey was conducted for comparable classes in the five Bay Area Counties of Alameda, Contra Costa, San Francisco, San Mateo, and Santa Cruz, and 14 cities within Santa Clara County. Only San Francisco, San Mateo and Santa Cruz utilize comparable classes. The average maximum base hourly rate for these comparable classifications is \$42.53, which is seven percent (7%) higher than that of the Supervising Account Clerk I class.

Due to the limited comparable classifications found in the external survey, an internal survey was also conducted. The Supervising Account Clerk II classification is comparable in employment standards and level of functions to the proposed Payroll Audit Supervisor classification. Therefore, it is recommended that the salary for the Payroll Audit Supervisor class be established to match the Supervising Account Clerk II salary of \$37.92 to 46.09 hourly, which is eight percent (8%) higher than the market rate.

Inclusive of the proposed salary range, no compaction exists with the subordinate classification of Payroll Audit Specialist.

## **Recommendations**

- Create the new classification of Payroll Audit Supervisor with an hourly step salary range of \$37.92-\$46.09.
- Add one (1) Payroll Audit Supervisor position in the Controller-Treasurer Department, Budget Unit 110.
- Reclassify the incumbent in the Supervising Account Clerk I classification to the new classification of Payroll Audit Supervisor.
- Delete one (1) Supervising Account Clerk I position in the Controller-Treasurer Department, BU 110.

## **Fiscal Implications**

There will be a fiscal impact associated with the reclassification of the Supervising Account Clerk I to Payroll Audit Supervisor. The annualized increase for Fiscal Year 2019 will be approximately \$8,047.

## **Attachments**

- New Job Specification
- Organizational Charts