



## REQUEST FOR BOARD ACTION

ITEM NO. 14.

**DATE OF MEETING:** February 7, 2011

**REQUESTED BY:** Commissioner George Brown, Chairman

**SHORT TITLE:** Resolution to Amend the Pender County Pay & Classification Plan

**BACKGROUND:** In response to recent departmental assessments, findings and recommendations the Board recently created an Accounting Specialist 1 position within the Health Department to coordinate and provide oversight for financial and budget management. Since October, 2010 an employee of the Finance Office has been assigned to the Health Department to work in this role with the Interim Health Director to oversee and manage the department's budget and finances. This has worked extremely well in improving financial and budget management, communication, and financial/budget information sharing between the Health and Finance Departments. This structure has also resulted in increased confidence in the Finance Director and Manager that the department's budget and finances are being handled properly.

Because this relationship and structure has worked well to address and improve financial and budget management to date, it is recommended that consideration be given to continuing this structure for an interim period until such time as the Commissioners feel satisfied that financial measures and practices are in place to assure proper fiscal management and oversight. Once the Finance Director, Manager and Board of Commissioners are satisfied the Department's budgeting and financial management is on sound footing, the position can revert to a bona fide Health Department position. This structure will help fulfill the Board of Commissioner's fiduciary responsibility required in fiscal oversight.

Because the Health Department positions fall under the State Personnel system (including the new Accounting position), it would be necessary organizationally to create an Accounting Specialist I position within the Finance Department. This position would fall under the direct supervision of the County's Finance Director, and would be assigned on a full-time basis to the Health Department. The job duties/responsibilities/requirements, and salary range would be the same, only the reporting and supervisory relationship would vary. The Accounting Specialist I position in the Health Department would be retained, but unfilled until the Finance Director, Manager and Board of Commissioners authorize.

The Accounting Specialist I position salary grade of 67 is \$40,383-\$64,613. A copy of the complete job description is attached.

Funds are available in the FY 10-11 Health Department budget to support this position.

**SPECIFIC ACTION REQUESTED:** To consider a resolution amending the Pender County Pay & Classification Plan to create an Accounting Specialist I position within the Finance Department.

**COUNTY MANAGER'S RECOMMENDATION**

Respectfully recommend approval.

RB  
Initial

**RESOLUTION**

**NOW, THEREFORE BE IT RESOLVED** by the Pender County Board of Commissioners that:

the Board hereby authorizes amending the Pender County Pay & Classification Plan to create an Accounting Specialist I position within the Finance Department at a salary grade of 67 (\$40,383-\$64,613). The Chairman/County Manager is authorized to execute any/all documents necessary to implement this resolution.

**AMENDMENTS:**

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ UNANIMOUS

YEA VOTES: Brown \_\_\_ Tate \_\_\_ Rivenbark \_\_\_ Ward \_\_\_ Williams \_\_\_

\_\_\_\_\_  
George R. Brown, Chairman      02/07/11  
Date

\_\_\_\_\_  
ATTEST      02/07/11  
Date

# Accounting Specialist I

FLSA Status: *Exempt*

## General Definition of Work

Performs intermediate professional work creating, monitoring and maintaining department and program budgets, reconciling accounts, conducting internal audits, maintaining records and accounts, verifying accuracy of transactions and entries, and collecting revenues. Work is performed under moderate supervision of the Finance Officer.

## Qualification Requirements

*To perform this job successfully, an individual must be able to perform each essential function satisfactorily. The requirements listed below are representative of the knowledge, skill and/or abilities required. Reasonable accommodations may be made to enable individual with disabilities to perform the essential functions.*

## Essential Functions

Plans fiscal year budgets, analyzes revenues and expenditures; prepares budget amendments, budget transfer requests and resolutions/ordinances for Board of County Commissioners consideration.

Responsible for presentation of contract addenda and coordination of budget revisions pertaining to local, state, federal and grantor agency requirements; coordinates contracts.

Prepares and submits monthly and special expenditure and revenue reports to the state, department heads and grantor agencies.

Monitors general financial performance of county programs and sub-programs to ensure fees and third party reimbursements are filed timely and received as projected.

Develops and maintains systems for revenue collection including third party billing and fees.

Conducts internal financial audits; participates in audit process with external auditors.

Provides oversight of other employees in relation to fiscal management; provides on-the-job-training to employees with financial responsibilities; provides indirect employee supervision when assigned.

Operates a variety of standard office equipment and performs a variety of standard office functions.

Performs related tasks as required.

## Knowledge, Skills and Abilities

Thorough knowledge of the principles and practices of accounting as applied to county government; thorough knowledge of local, state, and federal program fiscal guidelines; thorough knowledge of modern office practices and use of standard office and accounting equipment; thorough knowledge of audit practices; ability to understand, interpret, and apply the laws and regulations governing the maintenance of financial records. Considerable knowledge of effective supervisory practices and the ability to plan and direct the work of others; ability to establish and maintain effective working relationships with associates; ability to prepare complex financial reports; ability to analyze and evaluate complex financial systems; ability to communicate technical ideas effectively both orally and in writing.

## Education and Experience

Graduation from a four-year college or university with a major in accounting, business administration, or other curriculum that would provide a core curriculum in financial management coursework; or a two-year degree in accounting from a business school or community college and two years of accounting or auditing experience; or graduation from high school and six years of experience as an accounting technician, three of which must have been at an advanced level.

## Physical Requirements

This is light work requiring the exertion of up to 20 pounds of force occasionally, and/or 10 pounds of force frequently and a negligible amount of force constantly to move objects; work requires climbing, kneeling, crouching, walking, lifting, reaching, fingering, grasping, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for color perception, preparing and analyzing written or computer data, to determine accuracy, neatness, and thoroughness of work, and operation of machines; the worker is subject to inside environmental conditions.

## Special Requirements

None.