



County of Monterey

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legislation Details (With Board Report)

File #: RES 22-040 **Name:** Accounts Payable Position Reallocations
Type: BoS Resolution **Status:** Passed
File created: 2/8/2022 **In control:** Board of Supervisors
On agenda: 3/1/2022 **Final action:** 3/1/2022
Title: a. Authorize to amend the Auditor-Controller FY 2021-22 Budget 1110-8372-Fund 001-Appropriation Unit AUD001 to reallocate one (1) 1.0 FTE Accounts Payable Supervisor (80J80) to one (1) 1.0 FTE Accountant Auditor III (20B22) and three (3) 3.0 FTE Senior Account Clerks (80J22) to three (3) 3.0 FTE Accounting Technicians (80J30) as indicated in Attachment A; and
b. Authorize the County Administrative Office and the Auditor-Controller to incorporate the approved position changes in the FY 2021-22 Adopted Budget.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Board Report, 2. Attachment A, 3. Resolution, 4. Completed Board Order Item No. 59, 5. Completed Resoltuon Item No. 59

Date	Ver.	Action By	Action	Result
3/1/2022	1	Board of Supervisors	adopted	Pass

a. Authorize to amend the Auditor-Controller FY 2021-22 Budget 1110-8372-Fund 001-Appropriation Unit AUD001 to reallocate one (1) 1.0 FTE Accounts Payable Supervisor (80J80) to one (1) 1.0 FTE Accountant Auditor III (20B22) and three (3) 3.0 FTE Senior Account Clerks (80J22) to three (3) 3.0 FTE Accounting Technicians (80J30) as indicated in Attachment A; and
b. Authorize the County Administrative Office and the Auditor-Controller to incorporate the approved position changes in the FY 2021-22 Adopted Budget.

RECOMMENDATION:

It is recommended that the Board of Supervisors adopts a Resolution to:

- a. Amend the Auditor-Controller FY 2021-22 Budget 1110-8372-Fund 001-Appropriation Unit AUD001 in reallocating one (1) 1.0 FTE Accounts Payable Supervisor (80J80) to one (1) 1.0 FTE Accountant Auditor III (20B22) and three (3) 3.0 FTE Senior Account Clerks (80J22) to three (3) 3.0 FTE Accounting Technicians (80J30) as indicated in Attachment A;
- b. Direct the County Administrative Office and the Auditor-Controller to incorporate the approved position changes in the FY 2021-22 Adopted Budget.

SUMMARY/DISCUSSION:

The Auditor-Controller's Office (ACO) is requesting the reallocation of an Accounts Payable Supervisor position to Accountant Auditor III which better reflects the duties that have been absorbed by the incumbent over the last few years and the knowledge required by the additional responsibilities that will be given to this position. In addition, the ACO requests that the three (3) Senior Account Clerk positions in the Accounts Payable (AP) Section be reallocated to the classification of Accounting Technician to better reflect the duties performed.

As vacancies occur in the Auditor-Controller's Office (ACO), the ACO takes each as an opportunity to assess

the existing structure and make positive changes that contribute to the sustainability, long-term efficiency of the Office and its Divisions. The recent vacancy of the Accounts Payable Supervisor has created an opportunity to reorganize the Accounts Payable Section within the ACO to a more sustainable, efficient, and effective long-term structure, that can sustain the centralized AP function providing county-wide services.

The responsibilities of the AP Supervisor position have become more complex due to changes in technology, business processes, Federal and State tax laws, and the County adopting the use of an ERP System and new electronic payment methods. The changes have been mainly driven by the shift in technology from a manual process to an ERP system, which has moved substantial system configuration and design work to the AP function. Electronic payments have led to a decrease of the clerical and routine transactions and workload of the section but also created a need for a higher-level understanding of accounting systems, analysis, and reconciliation type work.

The tax reporting requirements have also changed over the years and continue to change. To improve tax compliance this position must stay abreast of Federal and State Government tax laws and regulations and must possess analytical and research skills to analyze our financial and vendor records to ensure compliance with changes in laws, and to accurately and timely file the required tax forms (1099 Tax forms, sales tax reporting, 592 Withholdings report).

The AP Section manager must have the accounting expertise necessary to classify leases/rents paid by the County according to the rules established by GASB for the accurate posting of accounting transactions. This position must also ensure that disbursements for capital assets are appropriately identified and posted to the correct account and commodity code. This is essential to ensure the capital assets are captured, reported, and depreciated accurately for financial reporting, and compliance with GASB standards. The disbursements audited and approved by this section drive the financial reporting performed by the County through the correct classification and coding of the purchases.

Approval of this reallocation request will allow the ACO to recruit an accounting professional for the AP Section at a level able to provide the adequate support to the County Finance Managers and users, the Executive team of the ACO, and the AP Section staff. The position will be required to assist with changing system design and configuration requirements, and to ensure the County has proper accounting and financial records. The incumbent must be able to stay current on ever-changing- tax laws, regulations, and technologies, and assist with the implementation of electronic and automated payment methods to carry the County disbursement processes to greater efficiency and effectiveness.

Within the AP Section are three Senior Account Clerk positions that report to the Accounts Payable Supervisor. The work of these positions has also become more complex due to the same changes in technology, systems, business processes, changes to federal and state tax laws, and the use of new electronic payment methods. As with the Accounts Payable Supervisor, the changes have been mainly driven by the shift in technology from a manual process to an ERP system.

The AP staff must have accounting understanding and the working knowledge necessary to classify various payment accounting transactions according to the rules established by GASB for the accurate posting in the financial system. The disbursements audited and approved by this section drive the financial reporting performed by the County through the correct classification and coding of the purchases.

Approval of these reallocation requests will allow the existing positions in the AP Section of the ACO to be placed in more adequate and equitable classifications that reflect the nature of their work. Reallocation of these

positions will align the AP Section structure with the Payroll and Property Tax Sections that are also within the Disbursements Division as well as the General Accounting Division.

For the reasons mentioned above, the Auditor-Controller is requesting the existing, vacant Accounts Payable Supervisor position be reallocated to the classification of Accountant Auditor III and the three (3) Senior Account Clerk positions in the AP Section be reallocated to the classification of Accounting Technician.

OTHER AGENCY INVOLVEMENT:

The Human Resources Department has reviewed and approved the Request to Classify form and supports this action. The proposed action is approved by the Budget Committee.

FINANCING:

The estimated annualized salary and benefit increase for reallocation of Accounts Payable Supervisor to Accountant-Auditor III is \$4,862 (\$10,058 without accounting for overtime savings that historically incurred for Accounts Payable Supervisor), and Senior Account Clerk to Accounting Technician is \$6,757. The total estimated annualized salary and benefit increase for all four positions is \$25,134. The anticipated difference of \$7,568 for the remainder of FY 2021-22 will be absorbed by the Auditor-Controller's FY2021-22 Adopted Budget. In FY2022-23, the \$25,134 difference will be incorporated within the allocated general fund contributions of ACO.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

This proposed action will allow the Auditor-Controller's Office to promote an organization that practices efficient and effective resource management, and create an opportunity to attract, recruit, or retain a diverse, talented workforce that supports the mission of the County of Monterey.

Check the related Board of Supervisors Strategic Initiatives:

- ☐ Economic Development
- ☒ Administration
- ☐ Health & Human Services
- ☐ Infrastructure
- ☐ Public Safety

Prepared by: Nairi Davis, Senior Personnel Analyst, 755-5092

Reviewed by: Burcu Mousa, Assistant Auditor-Controller, 755-5088

Approved by: Rupa Shah, CPA Auditor-Controller, 755-5084

Attachments:

Board Report
Attachment A
Resolution