



County of Monterey

Item No.

Board Report

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

Legistar File Number: BC 25-001

January 29, 2025

Introduced: 1/3/2025

Current Status: Agenda Ready

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Matter Type: Budget Committee

- a. Consider supporting the amendment of Personnel Policies and Practices Resolution (PPPR) No. 98-394 Appendices A and B to create a classification of Forensic Auditor as indicated in Attachment A;
- b. Consider supporting the amendment of the FY 2024-25 District Attorney Adopted Budget (Fund 001, Dept. 2240, Unit 8062) to reallocate two (2) Accountant IIIs to two (2) Forensic Auditors as indicated in Attachment A; and
- c. Consider supporting the County Administrative Office and the Auditor-Controller to incorporate the approved position changes in the FY 2024-25 Adopted Budget and the Human Resources Department to implement the changes in the Advantage Human Resources Management (HRM) System.

RECOMMENDATION:

It is recommended that the Budget Committee consider supporting the following actions:

- a. Consider supporting the amendment of Personnel Policies and Practices Resolution (PPPR) No. 98-394 Appendices A and B to create a classification of Forensic Auditor as indicated in Attachment A;
- b. Consider supporting the amendment of the FY 2024-25 District Attorney Adopted Budget (Fund 001, Dept. 2240, Unit 8062) to reallocate two (2) Accountant IIIs to two (2) Forensic Auditors as indicated in Attachment A; and
- c. Consider supporting the County Administrative Office and the Auditor-Controller to incorporate the approved position changes in the FY 2024-25 Adopted Budget and the Human Resources Department to implement the changes in the Advantage Human Resources Management (HRM) System.

SUMMARY/DISCUSSION:

The Human Resources Department completed a classification and base wage compensation study of two (2) Accountant III positions that perform forensic auditing functions within the District Attorney's Office. The objective of the study was to determine if the positions were appropriately classified, and if not, to recommend a classification and base wage salary that accurately reflects the duties and responsibilities currently assigned.

The classification study found that the current Accountant III incumbent plans, organizes, directs and conducts investigative audits and investigations of complex financial transactions and records to determine if laws have been violated. The analysis indicates that the Accountant III classification does not accurately reflect the duties and responsibilities that the current incumbent is performing and there is currently no other Monterey County classification that encompasses the scope of work, complexity,

and consequence of error of this position. As such, it is determined that there is a need to create a new classification of Forensic Auditor.

To establish a salary for this new classification, the Human Resources Department completed a base wage compensation study and found that the job duties and responsibilities of the Accountant III (proposed Forensic Auditor) position were matched to one (1) of the ten (10) comparable agencies: The County of Alameda. After a thorough review and analysis of available data, no comparable matches were identified at the Counties of Contra Costa, San Benito, San Luis Obispo, San Mateo, Santa Clara, Santa Cruz, Sonoma, or the Cities of Monterey and Salinas.

The County Compensation Philosophy requires a minimum of three (3) benchmark classification matches with comparable agencies to provide sufficient data for analyzing and determining a base wage comparison. Due to an insufficient number of external matches, internal comparisons were used to set the base wage for the new classification.

The internal comparison analysis of the duties, scope of work, complexity, and consequence of error of similarly situated classifications in the County of Monterey, resulted in similarities being identified between the work of the Auditor-Controller Analyst I and the Auditor Appraiser Manager as they relate to the assigned scope of work, complexity, and consequence of error.

Therefore, it is recommended that the monthly salary of this new classification be set at approximately \$12,142 per month at top step.

OTHER AGENCY INVOLVEMENT:

The District Attorney's Office concurs with these recommendations. In addition, the County Employees Management Association (CEMA) has been provided notice of this recommendation.

FINANCING:

The annual effect of this recommendation has no financial impact for the remainder of FY 2024-25, as one of the positions has been vacant for several months and the other position is occupied by a retired annuitant. For FY 2025-26, the Department will incorporate this proposed salary increase into their requested budget, estimated to be \$30,948 annually.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The proposed recommended actions address the Board of Supervisors Administration Strategic Initiative. The actions demonstrate the County's commitment to meeting the Board's initiatives in recruiting, retaining, and attracting a diverse, talented workforce that supports the mission of Monterey County.

Mark a check to the related Board of Supervisors Strategic Initiatives

- Economic Development
- Administration
- Health & Human Services
- Infrastructure

— Public Safety

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Attachments:

Attachment A