

**Pinal County Human Resources – Compensation
Market Study and Recommendation – Office of Budget and Finance Department –
Accountant, Accountant Senior, Accounting Supervisor**

Background: A request was made to review the classifications and market grades assigned to all classifications within the Finance Department to ensure classifications and pay structures are consistent with the current duties and responsibilities. Specific attention was given to these roles having significant county-wide responsibilities and accountability while operating under a centralized/decentralized, i.e., shared services model.

Analysis: Preliminary actions in preparation for the market salary study were to review job descriptions and functions performed to accurately understand the essential duties to match to similar classifications in the market. This work was completed in order to match functions of each role to similar classifications in the market. The current classifications as well as related job classifications are as follows:

Current Job Classifications	Grade	Minimum	Midpoint	Maximum
Accountant	09	\$45,969	\$58,611	\$71,252
Accountant, Senior	10	\$49,647	\$63,300	\$76,953
Accounting Supervisor	11	\$53,619	\$68,364	\$83,109

Related Job Classifications	Grade	Minimum	Midpoint	Maximum
Director, Budget and Finance	20	\$98,551	\$133,044	\$167,537
Deputy Director, Budget and Finance	17	\$81,979	\$114,034	\$140,349
Grants Manager	14	\$66,920	\$86,996	\$107,072
Budget Supervisor	14	\$66,920	\$86,996	\$107,072

After a review of the job classifications, market salary data for similar functioning classifications were gathered from local comparator agencies. As job classification titles can vary among different agencies, the compensation analysis reviewed positions with comparable essential duties and responsibilities. The review found considerable variation among position titles of the comparable agencies and focused on the responsibilities and scope of each classification. Those comparators with similar job classifications are noted below:

1. Accountant – Current Pay Grade 09

Agency	Job Classification Title	Minimum	Midpoint	Maximum	Minimum Qualifications
Coconino County	Accountant	\$52,889	\$64,848	\$76,807	Bachelor's and one year
Maricopa County	Financial/Business Analyst	\$55,016	\$74,048	\$93,080	Bachelor's and one year

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Mohave County	Accountant	\$54,392	\$67,538	\$80,683	Bachelor's and two years
Pima County	Financial Accountant	\$53,352	\$66,758	\$80,163	Bachelor's
Yavapai County	Financial Accountant	\$47,710	\$60,830	\$73,951	Bachelor's and three years
Yuma County	Accountant	\$51,889	\$58,122	\$64,355	Bachelor's and one year
Apache Junction	Accountant	\$55,494	\$67,933	\$80,371	Bachelor's and one year
Casa Grande	Accountant	\$56,381	\$66,158	\$77,716	Bachelor's and three years
Florence	Accountant	\$43,386	\$55,269	\$67,153	Bachelor's and one year
Eloy	Accountant	\$48,617	\$61,987	\$75,356	Bachelor's and two years
City of Maricopa	Accountant	\$50,752	\$62,830	\$74,910	Bachelor's and one year
Queen Creek	Accountant	\$71,743	\$87,160	\$102,576	Bachelor's and two years
Mesa	Accountant II	\$56,891	\$70,664	\$84,346	Bachelor's and three years
Average:		\$53,739	\$66,473	\$79,344	
Counties Only:		\$52,541	\$65,357	\$78,173	
Pinal County Equivalent: Grade 11		\$53,619	\$68,364	\$83,109	

2. Accountant, Senior – Current Pay Grade 10

Agency	Job Classification Title	Minimum	Midpoint	Maximum	Minimum Qualifications
Coconino County	Accountant, Senior	\$61,567	\$75,566	\$89,565	Bachelor's and three years
Mohave County	Accountant, Senior	\$59,966	\$74,246	\$88,525	Bachelor's and three years
Pima County	Financial Accountant, Senior	\$57,325	\$71,677	\$86,029	Bachelor's and one year
Apache Junction	Senior Accountant	\$61,173	\$74,880	\$88,587	Bachelor's and four years
Maricopa County	Finance/Business Analyst (County)	\$58,032	\$77,792	\$97,552	Bachelor's and two years

Average:	\$59,613	\$74,832	\$90,052	
Counties Only:	\$59,223	\$74,820	\$90,418	
Pinal County Equivalent: Grade 12	\$57,909	\$73,834	\$89,759	

3. Accounting Supervisor – Current Pay Grade 11

Agency	Job Classification Title	Minimum	Midpoint	Maximum	Minimum Qualifications
Coconino County	Payroll Operations Administrator	\$53,541	\$66,124	\$78,707	Associates and four years; two years supervisory
Maricopa County	Finance Supervisor (County)	\$70,408	\$87,942	\$105,456	Bachelor's and three years
Mohave County	Financial Services Manager	\$72,883	\$89,804	\$106,725	Bachelor's and three years; two years supervisory
Pima County	Finance Account Supervisor	\$69,388	\$86,309	\$103,230	Bachelor's and three years; one year supervisory
Yuma County	Accounts Supervisor	\$63,003	\$82,275	\$101,546	Bachelor's and three years
Average:		\$65,845	\$82,491	\$99,133	
Pinal County Equivalent: Grade 13		\$62,542	\$79,741	\$96,940	

Pinal County Pay Grades			
Grade 09	\$45,969	\$58,611	\$71,252
Grade 10	\$49,647	\$63,300	\$76,953
Grade 11	\$53,619	\$68,364	\$83,109
Grade 12	\$57,909	\$73,834	\$89,759
Grade 13	\$62,542	\$79,741	\$96,940

Recommendation: A need has been identified to separate positions with county-wide responsibilities from those at the department or division level in order to reflect the differences in responsibilities and higher level minimum requirements needed to perform work with county-wide scope. The need was highlighted by the significant recruitment challenges being experienced by the Office of Budget and Finance Department. The classifications considered here were considered high priority. However, because all levels and all positions in financial roles are not being addressed at this time, to maintain consistency and ensure equity within the Department, a “match the market” strategy has been applied, with the pay grade closest to the midpoint

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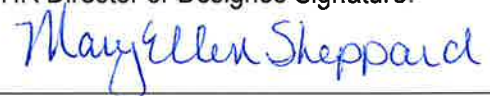
average of our comparators being recommended. Further grade adjustments should be and will be considered when difficult to fill positions in other financial related classifications are considered for market studies consistent with our primary competitor.


Based on a review of market salary data gathered for similar functioning positions and consideration to internal county/department structure, the following are the recommended title, grade, and salary ranges:

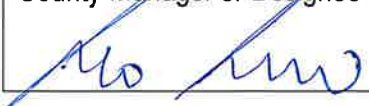
Job Classification Title	Grade	Minimum	Midpoint	Maximum
Finance Accountant (County)	11	\$53,619	\$68,364	\$83,109
Finance Accountant, Senior (County)	12	\$57,909	\$73,834	\$89,759
Finance Accounting Supervisor (County)	13	\$62,542	\$79,741	\$96,940

Recommendation:

Reviewed by Kim Verdugo 1/19/2023

Human Resources Department Review	
HR Director or Designee Signature: 	Date: 1/19/2023

Office of Management and Budget Review	
Budget Director or Designee Signature: 	Date: 1/20/23

County Manager Approval	
County Manager or Designee Signature: 	Date: 1/20/23



Classification Description

Work in this classification requires an individual to be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary classification functions herein described. Since every duty associated with this classification may not be described herein, employees may be required to perform duties not specifically spelled out in this classification description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this description.

Classification: **FINANCE ACCOUNTANT (County)**

Class Code:

Department: Office of Budget and Finance

Pay Grade: 11

FLSA Status: Non-Exempt

JOB SUMMARY

Performs a variety of professional level accounting work related to the preparation and maintenance of financial records, the audit of financial transactions and the production of reports and statements in the Office of Budget and Finance. *This classification is differentiated from classifications with similar titles by the broader, County-wide scope of responsibility encompassing a number of different financial or business areas. This classification acts on behalf of the entire County and provides professional financial and accounting services in compliance with applicable standards, state and federal laws.*

TYPICAL CLASSIFICATION ESSENTIAL DUTIES:

- Performs a variety of accounting assignments including computer accounting entries, technical accounting activities, general ledger maintenance, revenue tracking, reconciliations, special fund accounting, capital asset accounting, and financial reporting.,
- Perform duties within scope of authority and training, and in compliance with County policies and quality standards.
- Record revenue and expenditures to the correct fund, cost center, object code, and sub-ledger to the General Ledger by researching, writing, and posting journal entries and deposits.
- Research and write, journal entries and assure that adjustments to the General Ledger are recorded correctly.
- Review, reconcile, and make corrections to transactions recorded in the General Ledger. This includes transactions pertaining to payment requests, purchase orders, credit card payments and bi-weekly payroll.
- Assist in the preparation of the Annual Comprehensive Financial Report (ACFR) and work with auditors as directed.
- Duties include maintaining accounting records for the County fixed assets: recording inventory, tracking valuations, salvage, auctions, depreciation, and monitoring procedures, to ensure compliance with fixed asset system management standards.
- Conduct special research and analysis projects and summarize data and generate reports.
- Review and complete accounting transactions to computer ledgers, review source

documents for compliance to rules and regulations, and review and validate proper handling of accounting transactions within designated limits.

- Maintain accounting and bookkeeping records and filing systems, enter data into computer systems, process transactions, and update accounts.
- Provide customer services, respond to requests for information, and attempt to resolve them by researching files and records within the scope of authority, update, retrieve, and release information according to procedures, and refer matters requiring policy interpretation to supervisor for resolution.
- May cross train in other accounting duties and assist with the training of department and County staff.
- To promote and adhere to the workplace values of accountability, commitment, and teamwork to help enrich lives beyond expectation.
- Maintain absolute confidentiality of work-related issues, customer records, and restricted County information.
- Perform other related duties as required.

POSITION SPECIFIC DUTIES:

- May assist in grant reporting or auditing.

MINIMUM REQUIREMENTS TO PERFORM WORK:

- Bachelor's degree in Accounting or Finance.
- One year professional experience in Finance or Accounting.
- Or an equivalent combination of relevant education and/or professional level finance or accounting experience may substitute for the minimum requirements.

Preferred Qualifications:

- Valid Driver's License with an Arizona Driver's License required within 30 days of hire.

Knowledge, Skills and Abilities:

- Knowledge of Generally Accepted Accounting Principles and Generally Accepted Auditing Principles for public sector financial administration.
- Knowledge of applicable state and Federal statutes, rules, codes, and regulations governing public sector accounting and payroll functions.
- Knowledge of department policies, procedures, and regulations covering specific areas of assignment.
- Knowledge of IRS wage and employment regulations.
- Knowledge of principles of record keeping and records management.
- Knowledge of computer programs such as Microsoft Office and email.
- Knowledge of various business databases and applications.
- Skill in understanding and applying County accounting standards, policies, and procedures.
- Skill in maintaining accurate and inter-related accounting records and identifying and reconciling errors.
- Ability to perform mathematical calculations with skill and accuracy and maintain electronic records and files.
- Ability to meet critical time deadlines and maintain accuracy.
- Ability to provide effective customer service.
- Ability to work in a multi – cultural environment.
- Ability to work independently and as part of a team.

PHYSICAL DEMANDS:

Finance Accountant (County)

The work is sedentary requires exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. The work also requires the ability to finger, perform repetitive motion, hear, speak, and demonstrate mental and visual acuity.

WORK ENVIRONMENT:

Work is performed in a safe and secure work environment that may periodically have unpredicted requirements or demands.

Pinal County has the right to revise this description at any time, and does not represent in any way a contract of employment.

Employee Signature

Date

Supervisor (or HR) Signature

Date

Classification Description



PINAL COUNTY

Enriching Lives Beyond Expectation

Work in this classification requires an individual to be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary classification functions herein described. Since every duty associated with this classification may not be described herein, employees may be required to perform duties not specifically spelled out in this classification description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this description.

Classification: **FINANCE ACCOUNTANT, SENIOR (County)**

Class Code:

Department: Office of Budget and Finance

Pay Grade: 12

FLSA Status: Exempt

JOB SUMMARY

Perform complex journey to advanced level accounting work and act as a lead accountant for other accounting staff in reviewing and analyzing accounting documents and records, compiling and reviewing information required for a variety of financial reports; monitors documents and technical reports and assure the proper recording of accounting transactions under general supervision in the Office of Budget and Finance. *This classification is differentiated from classifications with similar titles by the broader, County-wide scope of responsibility encompassing a number of different financial or business areas. This classification acts on behalf of the entire County and provides professional financial and accounting services in compliance with applicable standards, state and federal laws.*

TYPICAL CLASSIFICATION ESSENTIAL DUTIES:

- Lead accounting operations, review and reconcile journal entries, transactions, and financial activities, monitor and review accounting documents for accuracy, completeness, and compliance with Federal and state regulations, funding agency standards, and county policies and control practices in the countywide setting.
- Review financial and accounting records performed by department level financial staff and correct errors as required.
- Review and post journal entry information prepared by Finance Accountants or department level staff for completeness, accuracy and verify supporting documentation.
- Lead and coordinate the preparation of the Annual Comprehensive Financial Report (ACFR) and other mandated and special-use financial reports and compile, review, analyze, and update financial statement schedules and supporting documentation.
- Assist auditors as required for the preparation of financial analyses and reports.
- Review and manage accounting records, identify and research accounting issues, and recommend solutions.
- Lead in the reconciliation of technical and financial transactions, review and investigate financial and accounting records, assure fund integrity, and resolve issues according to policies.
- Lead in the research and resolution of accounting issues, provide customer services to County departments, and coordinate technical and financial information with customers and external agencies.
- Provide consultation and advice on accounting and internal controls and interpret and

- explain policies and procedures to less experienced staff.
- Provide customer services, respond to requests for information, and attempt to resolve them by researching files and records within the scope of authority, update, retrieve, and release information according to procedures, and refer matters requiring policy interpretation to supervisor for resolution.
- To promote and adhere to the workplace values of accountability, commitment, and teamwork to help enrich lives beyond expectation.
- Maintain absolute confidentiality of work-related issues, customer records, and restricted County information.
- Perform other related duties as required.

POSITION SPECIFIC DUTIES:

- None.

MINIMUM REQUIREMENTS TO PERFORM WORK:

- Bachelor's degree in Accounting or Finance.
- Three (3) years of professional accounting experience.
- Or an equivalent combination of relevant education in Finance or Accounting and/or professional level financial or accounting experience may substitute for the minimum requirements.

Preferred Qualifications:

- Public Sector professional level accounting experience.
- Professional certification as a Certified Public Accountant (CPA) or Certified Government Financial Manager.
- Valid Driver's License with an Arizona Driver's License required within 30 days of hire.

Knowledge, Skills and Abilities:

- Knowledge of Generally Accepted Accounting Principles and Generally Accepted Auditing Principles for public sector financial administration.
- Knowledge of Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and Government Finance Officers Association (GFOA) standards, recommended practices, and regulatory reporting requirements.
- Knowledge of applicable state and Federal statutes, rules, codes, and regulations governing public sector accounting functions.
- Knowledge of department policies, procedures, and regulations covering specific areas of assignment.
- Knowledge of principles of record keeping and records management.
- Skill in understanding and applying County accounting standards, policies, and procedures.
- Skill in maintaining accurate and inter-related accounting records and identifying and reconciling errors.
- Skill in analyzing financial issues, evaluating alternatives, and developing recommendations for solving problems.
- Skill in analyzing and interpreting financial documents and complex variables and preparing financial reports.
- Skill in reviewing and analyzing inter-related accounting records and identifying and reconciling errors.
- Ability to perform mathematical calculations with skill and accuracy and maintain electronic records and files.
- Ability to meet critical time deadlines.
- Ability to provide effective customer service.

PHYSICAL DEMANDS:

The work is sedentary requires exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. The work also requires the ability to finger, feel, handle, reach, perform repetitive motion, hear, speak, stoop, and demonstrate mental and visual acuity.

WORK ENVIRONMENT:

Work is performed in a safe and secure work environment that may periodically have unpredicted requirements or demands.

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Employee Signature

Date

Supervisor (or HR) Signature

Date

Classification Description



PINAL COUNTY
Enriching Lives Beyond Expectation

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Classification: **FINANCE ACCOUNTING SUPERVISOR (County) (At-Will)**

Class Code:

Department: Office of Budget and Finance

Pay Grade: 13

FLSA Status: Exempt

JOB SUMMARY

Supervise financial management activities of an assigned work unit and plan, assign and review work produced to assure compliance to County, state and Federal standards under general direction. This includes more complex analysis and greater responsibility in the oversight of the Countywide financial and/or accounting functions within the Office of Budget and Finance. *This classification is differentiated from classifications with similar titles by the broader, County-wide scope of responsibility encompassing a number of different financial or business areas. This classification acts on behalf of the entire County and provides professional financial and accounting services in compliance with applicable standards, state and federal laws.*

TYPICAL CLASSIFICATION ESSENTIAL DUTIES:

- Supervise and hire assigned staff, screen and assign work, plan, prioritize, and assign tasks and projects, train staff, monitor work, evaluate performance and meet regularly with staff to discuss and resolve priorities, special assignments, problems and technical issues.
- Supervise financial and accounting operations including daily work of staff, monitor General Ledger accounts and lines of credit, audit system access, payroll entries and request for access.
- Recommend, implement and monitor compliance of policies and procedures for area of responsibility.
- Respond to inquiries made by Elected Officials, departments, schools, special districts, and/or the public.
- Ensure financial integrity by tracking and keeping history of financial information.
- Design, implement, monitor, and evaluate management information systems.
- Figure factors and interest earned and documents for tracking purposes.
- Maintain all records in accordance with Federal regulations; review financial records and correct as required for accuracy. Prepare and submit reports on financial distribution, account balances, receivables, payments, reconciliations and inter-governmental agreements.
- Supervise the preparation of the Annual Comprehensive Financial Report (ACFR) and other mandated and special-use financial reports. Assist in the finalization of such reports.

- Assist auditors as required for the preparation of financial analysis and reports.
- Research and resolve financial issues, provide customer service to County departments, coordinate technical and financial information with customers and external agencies, interpret and explain policies and procedures.
- Provide customer service and respond to requests for information within the scope of authority.
- To promote and adhere to the workplace values of accountability, commitment, and teamwork to help enrich lives beyond expectation.
- Maintain absolute confidentiality of work-related issues, customer records, and restricted County information.
- Perform other related duties as required.

MINIMUM REQUIREMENTS TO PERFORM WORK:

- Bachelor's degree in Finance or Accounting.
- Four (4) years of professional level finance or accounting experience with two (2) years in a lead or senior capacity.
- Or an equivalent combination of relevant education and/or professional level finance or accounting experience may substitute for the minimum requirements.

Preferred Qualifications:

- Valid Driver's License with an Arizona Driver's License required within 30 days of hire.
- Professional certification as a Certified Public Accountant (CPA) or Certified Government Financial Manager.

Knowledge, Skills and Abilities:

- Knowledge of Generally Accepted Accounting Principles and Generally Accepted Auditing Principles for public sector financial administration.
- Knowledge of Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and Government Finance Officers Association (GFOA) standards, recommended practices, and regulatory reporting requirements.
- Knowledge of applicable state and Federal statutes, rules, codes, and regulations governing public sector accounting functions.
- Knowledge of department policies, procedures, and regulations covering specific areas of assignment.
- Knowledge of principles of record keeping and records management.
- Knowledge of cost, governmental, and fixed asset accounting practices.
- Knowledge of principles and practices of effective supervision.
- Skill in understanding and applying County accounting standards, policies, and procedures.
- Skill in maintaining accurate and inter-related accounting records and identifying and reconciling errors.
- Skill in analyzing financial issues, evaluating alternatives, and developing recommendations for solving problems.
- Skill in analyzing and interpreting financial documents and complex variables and preparing financial reports.
- Skill in reviewing and analyzing inter-related accounting records and identifying and reconciling errors.
- Ability to perform mathematical calculations with skill and accuracy and maintain electronic records and files.
- Ability to meet critical time deadlines.
- Ability to effectively communicate orally and in writing.

- Ability to provide effective customer service.

PHYSICAL DEMANDS:

The work is sedentary requires exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. The work also requires the ability to finger, feel, handle, reach, perform repetitive motion, hear, speak, stoop, and demonstrate mental and visual acuity.

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