

Larry E. Grove, CPA
Auditor

Grace Jimenez
Chief Accountant

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RECEIVED
Board of County Commissioners
Lewis County Washington

MEMORANDUM

To: BOCC
From: Grace Jimenez, Chief Accountant *GG*
Date: February 13, 2023
Re: Position Changes

FEB 13 2023

The Auditor's Office Financial Services is requesting support of a reorganization of our office. At the end of 2022, two employees in the Financial Services department separated employment. One employee was in Accounts Payable as an Accounting Specialist and the second was a Financial Analyst II. These vacancies provided an opportunity to review and analyze the needs of the office.

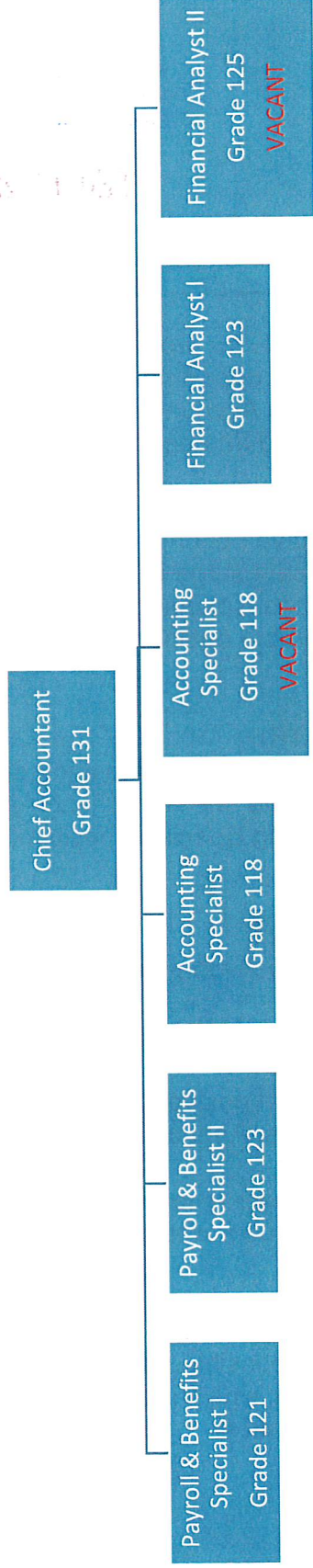
Over the past five years, our Financial Analyst positions have become increasingly difficult to fill. During that time, the County has experienced a significant surge in grant revenue and complex financial transactions. To adapt and keep up with these changes, we would like to propose a reorganization. The details of the reorganization are outlined in the proposed Org chart (attached).

- **Accounting Specialists positions (currently 2 FTE)**
Proposing a change to the Accounting Specialist position to create a job description and salary specific to the functions of our office. Create one Accounting Analyst position at grade 120. The second FTE, an Accounting Specialist position, will remain vacant. Annual decrease of ~\$49k.
- **Increase in grade for Payroll & Benefits Specialist I**
Creation of clear job descriptions and differentiation between the Payroll & Benefits Specialist I & II. Annual increase of ~\$3k.
- **Reorganization of leadership**
In place of recruiting for the vacant Financial Analyst II position, we would like to recruit for a Chief Deputy Auditor – Financial Services. Annual increase of ~\$30k.

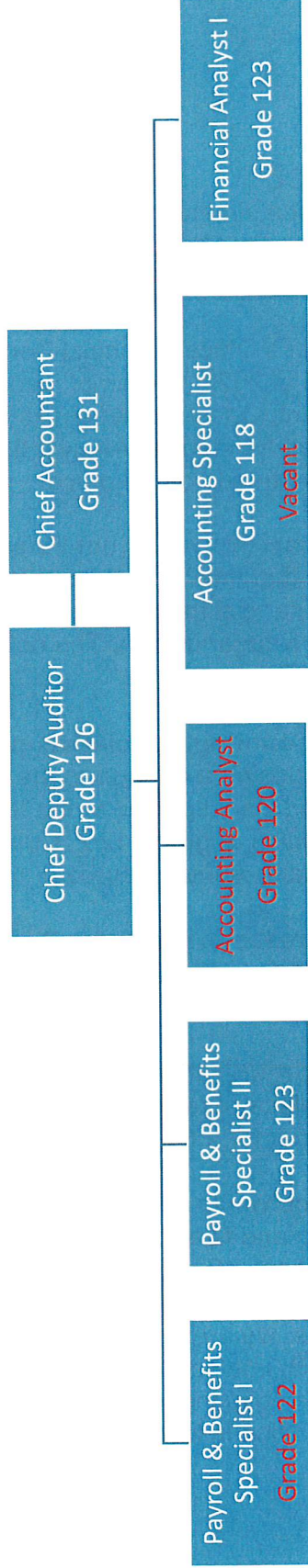
This change would allow the Chief Accountant to allocate more time to high-level, technical accounting and financial analysis while the Chief Deputy Auditor would manage the day-to-day operations of the office.

At this time, we are not requesting a budget increase. We are seeking your approval to move forward with implementing the requested reorg as soon as possible. The timing is imperative as we are beginning to prepare the Annual Financial Report, which is due to the State Auditor's Office in May. I appreciate your time and consideration.

Current



Proposed





HUMAN RESOURCES OFFICE

Personnel | Labor Relations | FMLA | ADA | EEO

Lewis County Historic Courthouse
351 NW North Street, Suite #023
Chehalis, WA 98532-1900

RECEIVED
Board of County Commissioners
Lewis County Washington

FEB 14 2023

Date: February 10, 2023

To: Larry Grove, Auditor

From: Rachel Lester, HR Generalist

Subject: Chief Accountant and Elections Supervisor (**Amended*) Salary Analysis

**The original salary analysis occurred in October 2022. In December 2022, Human Resources received a request from the Auditor's office to update to the current Elections Supervisor job description which included additional duties and greater responsibilities. With the additional demand of duties and responsibilities, it is my recommendation to rename the position to Elections Manager.*

Further of note, the salary data collected in October 2022 was based on the Elections Supervisor position. Due to the increased scope of work as well as the current market conditions, it is my recommendation to reclassify the Elections Manager's position to a grade 125.

There are two positions under review on behalf of the Auditor's Office. The first is that of Chief Accountant. Our position is currently graded at a 131 on the salary scale. In comparing the minimum requirements for this position, Lewis County's requirements are at a higher level than any other county within the study. We ask our incumbents to have a Master's degree in Accounting as well as five years of experience overseeing governmental accounting operations and a CPA. A BA is required from every other county, with the exception of Jefferson County, which will allow an AA with appropriate additional experience. Additionally, other counties with the exception of Cowlitz and Jefferson require experience along with the BA degree, with 5 years seeming to be the standard. Both Skagit and Mason County also require a CPA.

In comparing salaries for these positions, the Lewis County Chief Accountant is the second highest, with only Thurston County coming over the top by approximately \$12,000 to start and by about \$17,000 at pay cap. The average starting wage for this position is \$82,303 with Lewis County over the average by \$9,000 to start. The average maximum salary is \$107,116 with Lewis County over the average by more than \$15,000.

Upon comparing the minimum requirements along with the scope of work and pay, the fact that our Chief Accountant position is the second highest paying position and not the highest, needs to be addressed. My recommendation, based on our County needs, the scope of the work performed, and the level of responsibility and authority in this position is to adjust it to a grade 133 on the salary scale. Our current Chief Accountant will have full employee authority and budgetary control over the Financial Services Department and as such should have a salary that is more befitting of that role. I am also recommending that the Master's Degree requirement be adjusted to a BA requirement, as this market position does not require an MA in order to complete the work outlined in the job description. Additionally, other similar positions across the state also do not require an MA and a BA requirement seems to be the standard.

The second position for the Auditor's Office is that of Elections Supervisor, graded at 123. This position has the least requirements in comparison to the other counties within the study. While all require either a BA or an AA with experience, and the ability to become WSEA certified within 18 to 24 months, our county only requires a High School diploma or G.E.D along with 4 years' experience.

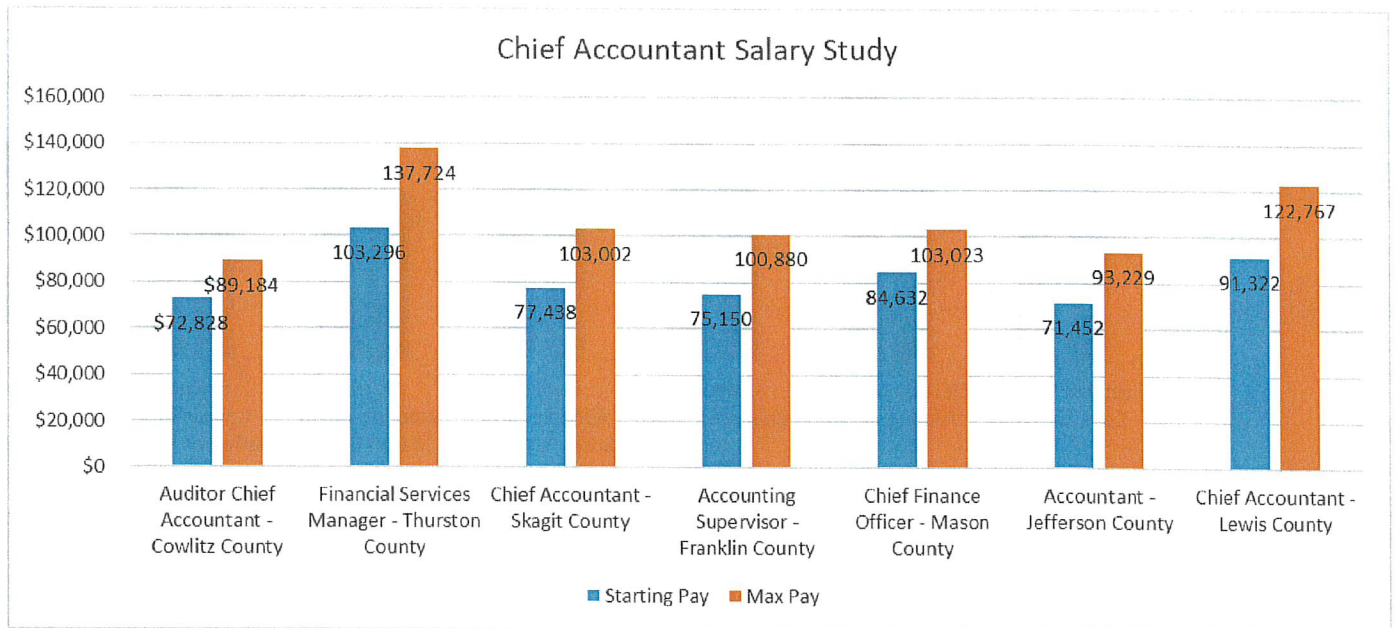
If we are to look at the salary for this position, Lewis County's starting pay is second lowest of the counties analyzed, which may account for the lack of educational requirements. Our Elections position is over \$4,000 under the average and almost \$19,000 under the highest paid position, which is in Thurston County. As for maximum pay, Lewis County actually is fairly consistent amongst the counties. The max pay is approximately \$1200 over the average, while still over \$23,000 under Thurston County's generous cap.

Because the intent for this position is to manage the elections within Lewis County, my recommendation is that both the educational requirements as well as the pay increase to reflect the scope of the work. The Elections Supervisor will have the full responsibility and authority of the Elections Manager and the Elections Specialist and all seasonal Election Department employees will report directly to this position.

That being said, my recommendation for this position's minimum requirements is that they should include an AA or additional experience in lieu of education. Additionally, in terms of a salary more befitting a position with management responsibility and authority, my recommendation would be to update this position to a grade 124 on our salary scale. This would set the starting pay at \$63,481 annually and cap it out at \$85,334, which is more in line with the market position. In adjusting the pay scale for both of these positions, it allows us to retain quality employees by paying them a fair wage for work performed.

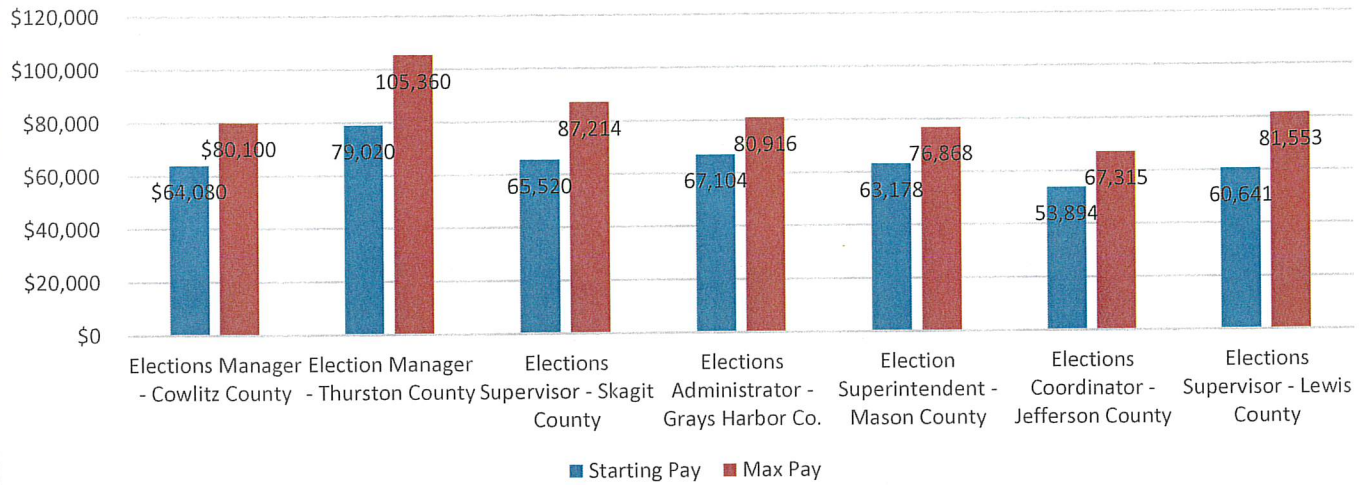
The analysis is based on current job descriptions for these two positions. If revised job descriptions are provided there could be an adjustment made in recommendations based on new information and any weight the updated job descriptions may carry.

Please let me know if I can be of further assistance.



Chief Accountant Position by Entity	Starting Pay	Max Pay	Minimum Requirements
Auditor Chief Accountant - Cowlitz County	\$72,828	\$89,184	BA
Financial Services Manager - Thurston County	103,296	137,724	BA + 4 yrs. exp., 2 yrs. supervisory, 3 yrs. budget mgmt.
Chief Accountant - Skagit County	77,438	103,002	BA + CPA, 5 yrs. exp. (education/experience)
Accounting Supervisor - Franklin County	75,150	100,880	BA + 5 yrs. exp., 2 yrs. supervisory or combo
Chief Finance Officer - Mason County	84,632	103,023	BA + CPA, 5 yrs. exp. including supervisory
Accountant - Jefferson County	71,452	93,229	BA or AA + 5 yrs. experience
Chief Accountant - Lewis County	91,322	122,767	MA + 5 yrs. experience, CPA

Elections Manager Salary Study



Elections Manager Position by Entity	Starting Pay	Max Pay	Minimum Requirements
Elections Manager - Cowlitz County	\$64,080	\$80,100	BA or combination of exp., WSEA certified w/in 18 months
Election Manager - Thurston County	79,020	105,360	BA + 2 yrs. Government mgmt. exp., 1 yr. supervisory, WSEA cert in 2 yrs.
Elections Supervisor - Skagit County	65,520	87,214	AA + 3 yrs. exp. in elections mgmt., WSEA cert in 2 yrs.
Elections Administrator - Grays Harbor Co.	67,104	80,916	BA + 4 yrs. exp. or combo of education/experience, WSEA cert in 2 years
Election Superintendent - Mason County	63,178	76,868	BA or combo of exp., 4 yrs. gov. mgmt. exp., 2 yrs. supervisory, WSEA cert in 2 yrs.
Elections Coordinator - Jefferson County	53,894	67,315	AA + 5 yrs. exp. in clerical work including 1 yr. supervisory, WSEA cert in 18 months
Elections Supervisor - Lewis County	60,641	81,553	HS Diploma or G.E.D., 4 yrs. exp., WSEA cert in 2 yrs.

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MEMORANDUM

Date: February 14, 2023
To: BOCC
From: Larry E Grove, CPA, Auditor
Subject: Elections Manager
- Market Rate Adjustment
- Succession Plan

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Lewis County Washington

FEB 14 2023

Market Rate Adjustment

The Elections Supervisor position within the Elections Section of the Auditors Office has been evaluated and has been approved for a market rate adjustment. Further, the recommended position title will be renamed to Elections Manager.

The intention is to place the incumbent, Terry Jouper, effective the date of HR's memo dated February 10, 2023 (attached) at Grade 125, Step 5, absent any objection.

Succession Plan Request

Notwithstanding the above good news, Terry Jouper, Elections Manager, will be leaving County service in the near future to pursue other career opportunities.

I request the BOCC's approval to begin an active recruitment to proactively seek our County's next Elections Manager. Pursuant to the current PAF (Personnel Action Form) guidelines whereby it provides for:

"Overlap for Succession Planning - This is for a filled position where overlap of the two employees filling the position for an extended time period beyond a standard resignation timeframe."

This will allow for hopefully a seamless transition for an extremely critical County position.

We intend to fund the second position during the overlap time from the Election Reserve Fund, so that there is no financial impact to the County's Current Expense Fund.

I sincerely appreciate your support for this current request.