

Summary of Discussions with Focus Groups from the Accountants, State Auditors, Financial Examiners, Financial Economist, Tax Examiners, and Collectors Occupational Groups

Overview of Findings

In the State Auditor, Accountant, and Financial Economist class series there are different competencies and skills sets needed of employees in different positions within their class or class series. Example: In the State Auditor series, there are positions that audit and analyze securities offerings to ensure compliance with federal securities and commodities laws and regulations which prefer employees to have a financial management/legal background or previous experience in securities field; positions that audit business organizations subject to State taxation which require employees to have a degree and major course work in accounting and auditing; positions that perform internal audit to ensure proper safeguarding of agency funds which require employees to have two or three years of accounting experience within the agency or understanding of agency's accounts; etc. These are only a few examples of the diverse backgrounds needed just in the State Auditor Series class series. The Accountant series are as diverse in competencies and skills sets needed of employees. Some examples of the accountant series is positions that perform grant management, payroll, fund equity/balances, and auditing services, etc; which require either knowledge general accounting principles, governmental accounting, and/or finance. In addition, as accountants progress to higher job responsibilities they need experience of agency's accounts or grants. Finally, the Financial Economist class requires employees to have research and analysis of economic, social, industrial, tax, investments, and/or employment factors in order to identify trends and/or possible implications on the State. These positions require advanced degrees in addition to several years of agency experience related the economical forecast areas they provide professional expertise for.

In the Tax Examiners class series (Revenue Customer Service Representatives and Tax Specialist), which is the Department of Revenue specific class, job experience in multiple tax areas becomes important. The work differs as one progress to higher classification in the class series. Although, the work differs, the knowledge gained at the lower classifications is paramount to compete for and to be performing the work at the higher class levels. This is also true with the Financial Examiner series which allows career ladder progression, without competition, to employees as they continue to learn and develop their knowledge in financial examination. In this class series, hiring is done at Financial Examiner I class. Employees can progress to the Financial Examiner III class after three or more years of continual training and work experience.

Therefore, it may be more appropriate create classes that reflect and are more descriptive of competencies and skills required for the specific areas of governmental regulation. In doing this, it would allow different compensation rates for these positions that reflect the job market rate in which their special background and job assignments are better matched. It may also make it easier to recruit and hire the right persons for the job.

In addition, there was diversity between the participants on how their agency manages or assigns work. Employees from several agencies indicated there is disparate how work is dispersed within their agency. The employees mentioned several reasons for this disparate. The reasons given were favoritism, non-performing employee, “top-heavy” organization, managers who are not technical proficient in their jobs, constant change, how monies are appropriated and distributed. There was a consensus among these employees that these issues need to be addressed to help create more equity among employees as it relates to job assignments and competition. On the other side of the spectrum, there were employees that felt their agency is a great place to work and have great managers and supervisors to work with.

Finally, in the Accountant series, some larger agencies all the classes in the Accountant series are being utilized. The main reason stated was that the agency’s accounting systems are decentralized to local districts or offices where the routine or day-to-day accounting transactions are performed. In these areas, positions are at a lower classification than those in central office where the accounting systems are monitored, audited and maintained.

Minimum Requirements

The majority of the participants agreed that the current minimum requirements were sufficient. Some of the reoccurring comments from the participants are as follows:

- Additional requirements are necessary for some positions.
- Working experience or education in the specific field is necessary. In some positions it is essential due to complexity of federal and state laws being regulated.
- Working experience in the organizational area of the position is necessary. In some positions it is essential due to have the organizational or program knowledge as a requirement.
- For some positions an advanced degree is necessary or certification.

Full Performance

Amount of Time to Reach Full Performance

Participants indicated the time it takes to reach full performance varies among positions. Employees generally agree the minimum amount of time was one year to a maximum of two years in lower or entry classes; and two to three years or more in higher level classes. Some participants indicated that this length of time can be dependent on cyclical or seasonal issues, or complexity of laws, depending on the particular discipline. Participants did agree though, an agency should know if a person will be successful in their positions by six months. They also indicated it would take a new employee from outside the work unit, agency or discipline much longer to be capable of full performance due to need to understand agency processes, rules and procedures, learning to whom to contact, program knowledge, etc. Participants also agreed that it will take three years or more to be seen as being experienced. There is constant learning and adaptation to changes to programs, agency mission, rules and regulations, etc.

Type of Supervision Received

Participants generally agreed that they receive limited supervision and the work requires employees to use independent judgment or act on their own discretion, requiring the use of initiative and creativity to resolve problems or interpret policy to develop solutions. As employees become more experienced, direction becomes more general and employees have greater and greater independence and accountability. Major work assignments are examined for soundness or technical judgment and for general effectiveness and adequacy. Supervision exists to provide administrative direction in the planning, organizing and implementation of the program activities, respond inquiries and complaints, and to see to human resource issues. In general, the supervisors and managers handle the more potentially controversial matters, or far-reaching implications, and other administrative/managerial types of problems.

What Criteria Should Compensation be Based? There seemed to be a consensus that performance and other personal characteristics that the employee brings to the job (such as initiative, ability to work well with others, etc.) should be one of, if not the primary criteria for the basis of compensation. There was also consensus that longevity needs to be part of the determination on how one is compensated. Longevity coincides with an employee's continued career growth and additional responsibilities. Pay for an employees' certification, continual education or completion of specific training, where such accomplishments enhance the employee's ability to perform the duties of their position or allow the employee to perform additional duties associated with their position, was also agreed to be something that should be part of the criteria.

Occupational Survey Summary on the Accountants, State Auditors, Financial Examiners, Financial Economist, Tax Examiners, and Collectors Occupational Groups

SUMMARY

	Accountants	Collectors
<u>Participation Rate:</u>	57% of the 530 Total positions. 302 participated	90% of the 10 Total Positions 9 participated
<u>Time Worked in Occupation:</u>	Approximately 87% of the employees that participated in the survey have over 1 year or more work experience; 72% have five or more years; and 25% have ten or more years.	Approximately 100% of the employees that participated have over 1 year or more work experience; 44% have five or more years; and 22% have ten or more years.
<u>Education, Training and Experience:</u>	87% of the participants indicated at entry you need more than a high school education. 42% of the participants indicate you need bachelor's degree or higher	68% indicated at entry you must have acquired a high school diploma or higher or additional education beyond high school.
<u>Skills:</u> (Extremely or Very Important)	<ol style="list-style-type: none"> 1. Complex Problem Solving 2. Judgment and Decision Making 3. Coordination 4. Service Orientation 5. Instructing 	<ol style="list-style-type: none"> 1. Complex Problem Solving 2. Judgment and Decision Making 3. Service Orientation 4. Persuasion
<u>Work Context:</u> (Every Day)	<ol style="list-style-type: none"> 1. Contact with others 2. Face to face discussions 3. Working with a team 4. Decisions affect other people 5. Interaction with external customer/public 	<ol style="list-style-type: none"> 1. Contact with others 2. Interaction with external customer/public 3. Decisions affect other people 4. Working with a team
<u>Level of Complexity:</u>	40% - Level 3 – You gather and analyze information to determine the best course of action, based on general guidelines or rules of operations. You use your judgment to choose alternatives, many of which may be correct, but one is better than another depending on the situations.	50% - Level 3 or higher –You gather and analyze information to determine the best course of action, based on general guidelines or rules of operations. You use your judgment to choose alternatives, many of which may be correct, but one is better than another depending on the situations.

<p><u>Supervision Received/Independence:</u></p>	<p>70%- Level 4 or higher - Receive limited supervision and the work requires employees to use independent judgment or act on their own discretion. Requires the use of initiative and creativity to resolve problems or interpret policy to develop solutions. A manager may be available to provide general direction or advice, but employees usually act independently based on their own judgment.</p>	<p>55% - Level 2 - Employees in this job generally receive moderate supervision. Work is carried out according to standard practice or general instructions without continuous and direct control. If something unusual occurs, the supervisor is usually nearby to make decisions.</p>
<p><u>Supervision Given:</u></p>	<p>55% - Majority of positions have no supervisory responsibilities.</p>	<p>50% of positions have no supervisory responsibilities and other 50% are supervising others but are performing essentially the same work, and the supervision is seen more as technical leadership.</p>
<p><u>Knowledge within the Field or Specialty:</u></p>	<p>81% - Majority of positions require at a minimum an in-depth knowledge of concepts, practices and procedures with ability to use in varied situations.</p>	<p>83% - Majority of positions require at a minimum an in-depth knowledge of concepts, practices and procedures with ability to use in varied situations.</p>
<p><u>Decision Making:</u></p>	<p>52.6% - Decisions have major implications on the management and operations of an area with a department/division. Job may contribute to important strategy, operational and business decisions that affect the department/division.</p>	<p>50% - Decisions may affect a work unit or area within a department/division. May contribute to business and operational decisions that affect the department/division.</p>
<p><u>Problem Solving:</u></p>	<ol style="list-style-type: none"> 1. 64.8% - Problems are varied, requiring analysis or interpretation of the situation. Problems are solved using knowledge and skills, general precedents and practices. 2. 23.4% - Problems are highly varied, complex and often non-recurring, requiring novel and creative approaches to resolution. New concepts and approaches may have to be developed. 	<ol style="list-style-type: none"> 1. 66% - Problems are varied, requiring analysis or interpretation of the situation. Problems are solved using knowledge and skills, general precedents and practices.

<u>Fiscal Responsibility:</u>	Only 53% of the positions require assisting in planning, monitoring and/or managing budget in functional area of a program.	67% of the positions have no budget responsibilities.
<u>Licenses/Certifications:</u>	No certification or license required.	No certification or license required.

	State Auditors	Financial Examiners
<u>Participation Rate:</u>	55% of the 144 Total positions. 79 participated	81% of the 68 Total Positions 53 participated
<u>Time Worked in Occupation:</u>	Approximately 75% of the employees that participated have over 1 year or more work experience; 34% have five or more years; and 13% have ten or more years.	Approximately 79% of the employees in this field have over 1 year or more work experience; 38% have five or more years; and 11% have ten or more years.
<u>Education, Training and Experience:</u>	85% of the participants indicated must have a bachelor's degree or higher	92% indicated at entry you must have acquired a bachelor's degree or higher.
<u>Skills:</u> (Extremely or Very Important)	<ol style="list-style-type: none"> 1. Complex Problem Solving 2. Judgment and Decision Making 3. Negotiation 4. Instructing 5. Service Orientation 	<ol style="list-style-type: none"> 1. Complex Problem Solving 2. Judgment and Decision Making 3. Negotiation 4. Instructing 5. Service Orientation
<u>Work Context:</u> (Every Day)	<ol style="list-style-type: none"> 1. Contact with Others 2. Decisions affect other people 3. Face to face Discussions 4. Interaction with external customer/public 5. Writing letters and memos 	<ol style="list-style-type: none"> 1. Contact with Others 2. Interaction with external customer/public 3. Decisions affect other people 4. Face to face Discussions 5. Working with a team
<u>Level of Complexity:</u> (Level 4 or Higher)	75% - Level 4 or higher –You evaluate the relevance and importance of theories, concepts, and principles. You develop different approaches or tactical plans to fit specific circumstances. Guidelines may exist, but are flexible and open to considerable interpretation. Independent judgment, personal direction, and	57% - Level 3 or higher – You gather and analyze information to determine the best course of action, based on general guidelines or rules of operations. You use your judgment to choose alternatives, many of which may be correct, but one is better than another depending on the situations.

	resourcefulness are needed to interpret and apply guidelines.	
<u>Supervision Received/Independence:</u> (Level 4 or Higher)	93%- Level 4 or higher - Receive limited supervision and the work requires employees to use independent judgment or act on their own discretion. Requires the use of initiative and creativity to resolve problems or interpret policy to develop solutions. A manager may be available to provide general direction or advice, but employees usually act independently based on their own judgment.	41% - Level 4 or higher - Receive limited supervision and the work requires employees to use independent judgment or act on their own discretion. Requires the use of initiative and creativity to resolve problems or interpret policy to develop solutions. A manager may be available to provide general direction or advice, but employees usually act independently based on their own judgment.
<u>Supervision Given:</u>	65% - Majority of positions have no supervisory responsibilities.	54% - Supervise others and performs essentially the same work, and the supervision is seen more as technical leadership.
<u>Knowledge within the Field or Specialty:</u>	96% - Majority of positions require at a minimum an in-depth knowledge of concepts, practices and procedures with ability to use in varied situations.	90% - Majority of positions require at a minimum an in-depth knowledge of concepts, practices and procedures with ability to use in varied situations.
<u>Decision Making:</u>	62.6% - Decisions have major implications on the management and operations of an area with a department/division. Job may contribute to important strategy, operational and business decisions that affect the department/division.	51.6% - Decisions have major implications on the management and operations of an area with a department/division. Job may contribute to important strategy, operational and business decisions that affect the department/division.
<u>Problem Solving:</u>	<ol style="list-style-type: none"> 47% - Problems are varied, requiring analysis or interpretation of the situation. Problems are solved using knowledge and skills, general precedents and practices. 37% - Problems are highly varied, complex and often non-recurring, requiring novel and creative approaches to resolution. New concepts and approaches may have to be 	<ol style="list-style-type: none"> 56.8% - Problems are varied, requiring analysis or interpretation of the situation. Problems are solved using knowledge and skills, general precedents and practices 22.7%.- Problems are highly varied, complex and often non-recurring, requiring novel and creative approaches to resolution. New concepts and approaches may have to be

	<p>developed.</p> <p>3. 16% - Problems are broad, complex and abstract, often involving agency-wide issues. Must develop solutions using substantial creativity, resourcefulness, innovation, negotiation and diplomacy</p>	<p>developed.</p> <p>3. 18.2% - Problems are broad, complex and abstract, often involving agency-wide issues. Must develop solutions using substantial creativity, resourcefulness, innovation, negotiation and diplomacy</p>
<u>Fiscal Responsibility:</u>	81% of the positions have no budget responsibilities.	90% of the positions have no budget responsibilities.
<u>Licenses/Certifications:</u>	No certification or license required	Approximately 4% of the positions require a license or certification.

	Financial Economist	Revenue Svc Rep/Tax Ex & Spec
<u>Participation Rate:</u>	50% of the 4 Total positions. 2 positions participated	24% of the 266 Total Positions 63 positions participated
<u>Time Worked in Occupation:</u>	The two participants have five or more years of service	Approximately 69% of the employees that participated in this field have over 1 year or more work experience; 45% have five or more years; and 29% have ten or more years.
<u>Education, Training and Experience:</u>	Must have a master's degree	63% indicated at entry you must have high school degree or higher.
<u>Skills:</u> (Extremely or Very Important)	<ol style="list-style-type: none"> 1. Complex Problem Solving 2. Judgment and Decision Making 3. Negotiation 4. Instructing 	<ol style="list-style-type: none"> 1. Complex Problem Solving 2. Instructing 3. Service Orientation 4. Negotiation
<u>Work Context:</u> (Every Day)	<ol style="list-style-type: none"> 1. Decisions affect other people 2. Contact with Others 3. Face to face Discussions 4. Interaction with external customer/public 5. Writing letters and memos 	<ol style="list-style-type: none"> 1. Contact with Others 2. Working with a team 3. Interaction with external customer/public 4. Decisions affect other people 5. Writing letters and memos
<u>Level of Complexity:</u>	Level 6 – Work involves the origination of models, concepts, theories that are new to the field, and where no prototype exists in	43% Level 3 - You gather and analyze information to determine the best course of action, based on general guidelines or rules of

	<p>the overall organization. Few, if any, guidelines exist. Leadership, judgment, and risk management skills are needed to deal with largely undefined issues or to find solutions to unyielding problems</p>	<p>operations. You use your judgment to choose alternatives, many of which may be correct, but one is better than another depending on the situation. (Revenue Customer Svc Rep and Tax Examiner) 28% Level 4 - You evaluate the relevance and importance of theories, concepts, and principles. You develop different approaches or tactical plans to fit specific circumstances. Guidelines may exist, but are flexible and open to considerable interpretation. Independent judgment, personal direction, and resourcefulness are needed to interpret and apply guidelines (Tax Specialist)</p>
<p><u>Supervision Received/Independence:</u></p>	<p>Level 4 or higher - Receive limited supervision and the work requires employees to use independent judgment or act on their own discretion. Requires the use of initiative and creativity to resolve problems or interpret policy to develop solutions. A manager may be available to provide general direction or advice, but employees usually act independently based on their own judgment.</p>	<p>Level 4 or higher- Employees in this job generally receive limited supervision and the work requires employees to use independent judgment or act on their own discretion. This job requires the use of initiative and creativity to resolve problems or interpret policy to develop solutions. A manager may be available to provide general direction or advice, but employees usually act independently based on their own judgment.</p>
<p><u>Supervision Given:</u></p>	<p>Positions have no supervisory responsibilities.</p>	<p>Majority of positions have no supervisory responsibilities.</p>
<p><u>Knowledge within the Field or Specialty:</u></p>	<p>Broad and comprehensive knowledge of theories, concepts and practices with ability to use in complex, difficult and/or unprecedented situations.</p>	<p>73.3% - Majority of positions require at a minimum an in-depth knowledge of concepts, practices and procedures with ability to use in varied situations.</p>

<u>Decision Making:</u>	Decisions have significant, broad implications for the management and operations of a major department/division or multiple departments/divisions. Job contributed to decisions on the overall strategy and direction of the state.	41.5% - Decisions may affect a work unit or area within a department/division. May contribute to business and operational decisions that affect the department/division . (Revenue Customer Svc Rep and Tax Examiner) 38% - Decisions have major implications on the management and operations of an area with a department/division. Job may contribute to important strategy, operational and business decisions that affect the department/division.(Tax Specialist)
<u>Problem Solving:</u>	Problems are highly varied, complex and often non-recurring, requiring novel and creative approaches to resolution. New concepts and approaches may have to be developed.	1. 66% - Problems are varied, requiring analysis or interpretation of the situation. Problems are solved using knowledge and skills, general precedents and practices 2. 24.5%.- Problems are highly varied, complex and often non-recurring, requiring novel and creative approaches to resolution. New concepts and approaches may have to be developed.
<u>Fiscal Responsibility:</u>	No budget responsibilities.	No budget responsibilities.
<u>Licenses/Certifications:</u>	Certification is preferred.	No license or certification required.