

Table of Contents

A Classification Compliance Audit Report on the Interagency Council on Early Childhood Intervention

May 1996

Key Points of Report

Overview 1

Section 1:

Four Positions Are Misclassified 3

Appendix

Objective, Scope, and Methodology 5

Key Points Of Report

A Classification Compliance Audit Report on the Interagency Council on Early Childhood Intervention

May 1996

Overall Conclusion

The Interagency Council on Early Childhood Intervention has a 92 percent rate of compliance with the Position Classification Plan.

Key Facts And Findings

- Four out of 52 full-time classified positions reviewed were inappropriately classified.

Contact:

Kelli Dan, CCP, PHR (512) 479-4700



Office of the State Auditor

Lawrence F. Alwin, CPA

This review of all 52 full-time classified positions was conducted in accordance with the Position Classification Act, Texas Government Code, Chapter 654.

Overview

Four positions out of 52 at the Interagency Council on Early Childhood Intervention (Council) were found to be misclassified. The Council has a 92 percent rate of compliance with the Position Classification Plan. To

correct these misclassified positions, the Council may either classify the positions according to our recommendations or restructure the positions.

Recommendations			
	*Position Number	Class Number	Title
Present: Recommended:	4	1501-08 1711-11	Administrative Technician I Human Resources Management Assistant I
Present: Recommended:	8	1004-10 1161-11	Accounting Clerk IV Accountant I
Present: Recommended:	31	0548-18 5514-19	Research Specialist III Chief of Program Evaluation
Present: Recommended:	44	1165-19 1169-20	Chief Accountant II Director of Finance

*In order to protect the confidentiality of those employees whose positions were reviewed, each incumbent was assigned a position number. A listing of each employee and his or her assigned number has been provided to the Interagency Council on Early Childhood Intervention.

This page intentionally left blank.

Issues and Recommendations

Section 1:

Four Positions Are Misclassified

The Administrative Technician I (1501-08), Position Number 4, should be a Human Resources Management Assistant I (1711-11). The incumbent's duties include: monitoring or processing human resources actions; and maintaining human resources records and providing information to current or prospective employees. The incumbent prepares and distributes information to employees, and assists employees with human resources forms, records and procedures. The incumbent also prepares and edits human resources reports, correspondence, statistical tables, and other human resources forms; and collects, monitors, and maintains human resources statistical data as required for reports and records.

In addition, the incumbent acts as the assistant to the human resources director and has a high level of input into the human resource function for the agency. The incumbent supports and contributes in the development of human resource procedures, policies, and assists in the administration of a human resources management program. Approximately 65 percent of the incumbent's time and effort is spent performing human resources duties. The duties performed are semi-professional in nature and are not truly clerical. The recommended job class is occupationally specific as well.

Management's Response:

The agency will implement the findings from this report and proceed with reclassifying these positions effective May 1, 1996.

The Accounting Clerk IV (1004-10), Position Number 8, should be an Accountant I (1161-11). The incumbent's duties include: classifying, coding, and posting financial accounting documents and records; researching reconciliation discrepancies and report findings;

and auditing and processing vouchers. The incumbent prepares routine financial statements or assists in preparing more complex financial statements, and develops and maintains a system to reconcile expenditures associated with travel advances, purchases of services, and provider contracts.

The duties performed by the incumbent are professional in nature, not clerical. The classifying, coding, and posting duties, in addition to the auditing and reporting functions, are key in this determination. Auditing and processing financial documents and maintaining controls of financial transactions for the agency and contractual providers comprises approximately 70 to 80 percent of the incumbent's time and effort.

Management's Response:

The agency will implement the findings from this report and proceed with reclassifying these positions effective May 1, 1996.

The Research Specialist III (0548-18), Position Number 31, should be a Chief of Program Evaluation (5514-19). The incumbent's duties include: researching, developing, and recommending improved methods and procedures for accomplishing agency objectives. The incumbent coordinates the survey of total program evaluation, including policy, methods, and procedures; makes evaluations; prepares plans and reports; and develops and recommends approved methods, procedures, and policies for improving activities and accomplishing proposed objectives, while conducting special investigations, inquiries, and research projects.

The incumbent is generally responsible for strategic planning and program evaluation for the agency, not just conducting research. Therefore, the Chief of Program Evaluation class is more appropriate.

Issues and Recommendations

Management's Response:

The agency will implement the findings from this report and proceed with reclassifying these positions effective May 1, 1996.

The Chief Accountant II (1165-19), Position Number 44, should be a Director of Finance (1169-20). The incumbent's duties include: planning, organizing, and directing finance programs; directing the allocation of funds; and establishing efficient accounting systems. The incumbent directs the allocation of state and federal funds to agency operating programs and develops suitable plans for validating and matching the various federal funds. The incumbent directs the preparation of periodic financial statements, analyses, and reports; coordinates fiscal functions to include accounting, budgeting, purchasing, and internal auditing, as well as processes and approves claims.

The incumbent is responsible for the fiscal and budget management for the agency as a whole. The incumbent supervises two professional finance-related positions and three support staff. The incumbent has oversight of the operating budget of all divisions of the agency including the detailed reporting of revenues, expenditures, and encumbrances for each of the agency's six divisions. The incumbent's responsibilities include the draw down of federal funds, distribution of general revenue funds, and allocation of miscellaneous funds received in the agency.

Management's Response:

The agency will implement the findings from this report and proceed with reclassifying these positions effective May 1, 1996.

Objective, Scope, and Methodology

The Interagency Council on Early Childhood Intervention was selected for review in order to monitor their compliance with the Position Classification Plan.

In determining whether all full-time classified positions were appropriately classified, we reviewed:

- state job descriptions
- position questionnaires completed by incumbents

- organizational reporting relationships
- internal salary relationships

We also conducted interviews with 15 employees and 3 supervisors.

This review was conducted in accordance with the Position Classification Act, Texas Government Code, Chapter 654.