



# **MEMORANDUM ERIE COUNTY COMPTROLLER'S OFFICE**

**FROM:** GREGORY G. GACH DEPUTY COMPTROLLER  
**TO:** STEFAN I. MYCHAJLIW, COMPTROLLER  
**DATE:** JUNE 28, 2013  
**SUBJECT:** ACCOUNTING DIVISION REORGANIZATION & SUCCESSION PLAN

## **REORGANIZATION OF ACCOUNTING SECTION AND SUCCESSION PLAN**

Problem identified, namely vast majority of professional accounting staff was within five years of retirement. Existing staff had not been cross-trained resulting in many cases of one person knowing a job. Consequently if person was sick or on vacation their work would in most cases wait for their return. Clerical staff was attempting to do professional accounting work without proper background and training.

To solve that problem a reorganization and succession plan was needed to have staff in place sufficiently cross-trained and familiar with all aspects of the Accounting division. In order to accomplish this staff changes were necessary and plans established to assure clear lines of succession.

The following steps have been taken to assure cross training and having staff in place to replace senior staff as they leave County service:

- PROMOTED CHIEF OF ACCOUNTING SERVICES GRADE 15 TO DIRECTOR OF GRANT ACCOUNTING SERVICES GRADE 16 FROM CIVIL SERVICE PROMOTIONAL LIST.
- PROMOTED SR ACCOUNTING ANALYST GRADE 13 TO CHIEF OF ACCOUNTING SERVICES GRADE 15 PENDING CIVIL SERVICE PROMOTIONAL EXAM.
- APPOINTED 3 GRADE 13 SR ACCOUNTING ANALYSTS FROM CIVIL SERVICE PROMOTIONAL LIST.

- LEGISLATURE PASSED REORGANIZATION RESOLUTION.
  - ELIMINATING 4 CLERICAL AND 1 JR ACCOUNTANT TITLE (ALL VACANT) THAT WERE PERFORMING ACCOUNTING DUTIES
  - CREATION OF 5 PROFESSIONAL ACCOUNTING TITLES 4 GRADE 9 ACCOUNTANTS AND 1 GRADE 11 ACCOUNTING ANALYST
- HIRED 3 GRADE 9 ACCOUNTANTS AND 1 GRADE 11 ACCOUNTING ANALYST PENDING CIVIL SERVICE EXAM (NO CIVIL SERVICE LIST ESTABLISHED AT THIS TIME).
- REORGANIZED ALL SECTIONS OF ACCOUNTING DIVISION TO BROADEN KNOWLEDGE OF STAFF
  - REASSIGNMENT OF GRADE 16'S AND 15 TO DIFFERENT AREAS OF RESPONSIBILITIES
  - REASSIGNMENT OF GRADE 13'S TO DIFFERENT AREAS OF RESPONSIBILITIES
  - ROTATION OF GRADE 11'S AND GRADE 9'S TO DIFFERENT AREAS OF RESPONSIBILITIES
- PLAN TO ROTATE GRADE 11'S AND 9'S TO DIFFERENT AREAS EVERY 12 MONTHS TO ALLOW EACH TO HAVE KNOWLEDGE OF ALL AREAS OF THE OFFICE TO FACILITATE CROSS-TRAINING.
- PLAN TO ROTATE GRADE 13'S EVERY FEW YEARS TO DIFFERENT AREAS.
- ASSIGNED ASSOCIATE DEPUTY COMPTROLLER DOUGLAS RIFFEL, CPA TO OVERSEE BANK RECONCILIATION PROCESS THAT WAS STOPPED MD NOVEMBER 2012 RESULTING IN A BACKLOG STRETCHING TO SEPTEMBER 2012. ON SCHEDULE TO HAVE ALL BANK RECONCILIATIONS DONE WITHIN 30 DAYS OF THE CLOSE OF EACH MONTH.
- PROJECTED ANNUAL VACANCY SAVINGS OF \$202,724 FROM DELAYING FILLING OF POSITIONS DURING EMPLOYEE SEARCH PROCESS AND FILLING OF POSITIONS AT LOWER STEPS THEN WHAT WAS BUDGETED.
- SUCCESSION PLAN IN PLACE:
  - AS STAFF RETIRES WILL PROMOTE FROM WITHIN GRADE 16 REPLACED BY GRADE 15; GRADE 15 REPLACED BY GRADE 13; GRADE 13 REPLACED BY GRADE 11; GRADE 11 REPLACED BY GRADE 9; GRADE 9 REPLACED BY NEW COUNTY EMPLOYEE. ALL SUBJECT TO CIVIL SERVICE RULES AND EXAMS.