Frequently Asked Questions
Accountant and Accounting Technician Allocations
UPDATED 4/7/2022

1. I am a professional accountant. Did my classification go down?
No, the recent classification study of the professional accounting series eliminated the Accountant 1 level, and renamed the remaining classifications:

- 1215, Accountant 1 – Abolished
- 1216, Accountant 2 – 1216, Accountant 1
- 1217, Accountant 3 – 1217, Accountant 2
- 1218, Accountant 4 – 1218, Accountant 3

2. Why was the first level of the accounting series removed?
The professional accountant series was implemented in 1998. In the years since the series was developed and last reviewed, the industry has seen many changes. The work of professional accountants has changed, and the duties and distinguishing features of the Accountant 1 1215 classification no longer fit the duties performed today. Additionally, this entry level created an artificially low point of entry into the professional accounting series. This hindered agencies in recruiting new accountants as the entry level was lower than comparable positions outside of state government. After extensive study, it was determined that the Accountant 2 1216 was the first true level of professional accounting series.

3. Why did this classification change?
The Financial Leadership Council, made up of agency leadership from financial service-related departments across the enterprise, requested a classification study of the professional and technical accounting series. The Chief Human Resource Office approved this request, and the study was completed in partnership with CHRO Classification and Compensation. This study resulted in classification changes to both the professional and technical accounting classification series.

4. Why are there only three levels of professional accountants?
After an extensive analysis of how work is currently performed in state government, it was determined that there are three distinct levels of professional accounting work. The professional accounting series has an entry, journey (full proficiency) and senior (advanced) level, which is an industry standard model.

5. Why is there only one level of Accounting Tech?
Along with the professional accounting series, the accounting technician series was also implemented in 1998. In the years since this classification was developed and last reviewed, the industry has seen many changes, most notably, in the automatization of processes. This resulted in a diminished need for multiple levels of accounting technician work.

6. Why is there a new Payroll Analyst classification?
There are two main bodies of work performed at the technical accounting level: payroll analyst and accounting technician. These bodies of work are distinct from each other, require a different body of knowledge to execute, and we consistently find a unique classification for each body of work within the labor market.
7. Why is the Payroll Analyst paid more than the Accounting Technician?
There are two main reasons the Payroll Analyst has a higher salary range than the Accounting Technician. First, the Payroll Analyst has a higher HAY score, which is the internal point factor system the State uses to determine internal equity amongst positions. The Payroll Analyst has a higher level of Know How, Problem Solving, and Accountability, which are the key factors that determine the Hay score. Second, as part of the classification study, CHRO Classification and Compensation completed a market study of both classifications and found payroll analyst work compensated at a higher rate in the labor market. As a result, the Payroll Analyst pays higher than the Accounting Technician, as reflected in the salary ranges union and management agreed to.

8. Why did my position get allocated to a non-accounting classification?
All positions in the Accountant or Accounting Technician series were evaluated by the agency to determine if they fit the revised classification or were better allocated to another classification. If the duties did not fit the revised description of Accounting Technician, positions were allocated to a more appropriate classification. For many Accounting Technician 1s and some 2s, the work performed was not consistent with the Accounting Technician classification. The duties may have related to accounting but were a better fit in the Office Specialist, Administrative Specialist, Procurement and Contracts Assistant, or other classification.

9. What do I do if I disagree with my allocation?
Review the appropriate collective bargaining agreement or state policy to determine the appropriate steps based on your representation status.

10. Why is my position undergoing allocation review?
The Accountant and Accounting Technician were revised as a result of a classification study. Anytime there is a change to the classification system, agencies are required to evaluate all affected positions and place them into the appropriate available classification. This requires agencies, in partnership with CHRO Classification and Compensation, to allocate positions to the most appropriate classification.

11. Who determines which classification my position goes into?
Allocations are made by the individual agency and reviewed by the CHRO, Classification and Compensation unit.

12. What is an allocation and why is it different from a reclassification?
An allocation is defined as an assignment of a position to a classification. A reclassification is defined as a reassignment to a different classification based on the gradual and significant changes to a position’s duties and responsibilities with continuation of the same general knowledge and skill requirements to perform the work. The main difference is in the change, either to the classification or to the position.

Reallocation occurs when there is a change to a classification or the classification system. The duties of the position remain the same. The classification change may be to correct a wrong allocation or due to revisions to the classification plan (i.e., a class study), resulting in a need to allocate to a different classification. Reclassification is a classification change resulting from the gradual and significant changes in a position’s duties and responsibilities to the extent that it no longer fits the classification it’s in.

While these are similar in description and impact to the employee, it is important to understand the differences because the transaction has different processes and procedures for position movement and related salary administration according to policy or collective bargaining agreement guidelines.
13. How do agencies implement class study allocations with salary range changes?

If a class study results in a need to allocate positions, and the collective bargaining agreement is silent on the reallocation implementation process, the state relies on the implementation language in DAS Policy 30.005.01. We have reviewed the applicable collective bargaining agreements, and none of them have specific reallocation language. The reallocation implementation process for all representations will apply as follows:

(a) **Pay for Reallocation** - When an employee’s classification is changed due to a reallocation to a classification with a:

i. **Higher Salary Range**
   a. If the employee’s current salary rate is within the new (higher) salary range, retain the employee’s salary rate and SED.
   b. If retaining the employee’s current salary rate places them off-step in the new salary range, the employee’s salary rate shall be increased at least one full step to a step in the new salary range on the next SED. The one step increase given on the employee’s SED shall not exceed the top step of the new salary range.
   c. If the employee’s current salary rate is below the first step of the new (higher) salary range, place the employee’s rate at the first step of the new salary range and set a new SED based on the employee’s status.

ii. **Equal Salary Range**
   a. Retain the employee’s current salary rate.
   b. If retaining the employee’s current salary rate places them off-step in the new salary range, the employee’s salary rate shall be increased at least one full step to a step in the new salary range on the next SED. The employee’s salary rate due to the one step increase shall not exceed the top step of the new salary range.
   c. The current SED is generally retained. However, if the employee’s SED is no longer available because the employee was at the maximum rate in the previous classification, the last SED in the previous classification is used.