

# State of Colorado



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*Executive Director*

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## DPA

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DATE: July 31, 2008

TO: Appointing Authorities through HR Directors  
American Federation of State, County, Municipal Employees  
Colorado Association of Public Employees  
Colorado Public Employees Alliance  
Association of Colorado State Patrol Professionals  
Teamsters 435

FROM: David M. Kaye, Division Director 

CC: Rich Gonzales, Executive Director

SUBJECT: Implementation of System Changes, JEL 09-02, Financial Services Consolidation

The system changes indicated on the accompanying chart are approved for implementation. The effective date for each change is indicated on the attached "Summary of System Changes" chart. If the changes involve class descriptions and/or class placements, they are also included. Please provide this information to appointing authorities, directly affected employees, and any others in your agency who may need this information. Information is also available on the web at <http://www.colorado.gov/dpa/dhr>.

If you have any questions, please contact Kristi Rudy, Compensation Specialist, at 303-866-4236.

## SUMMARY OF PROPOSED SYSTEM CHANGES

JE Letter #: 09-02  
Date of Letter: 7/31/08

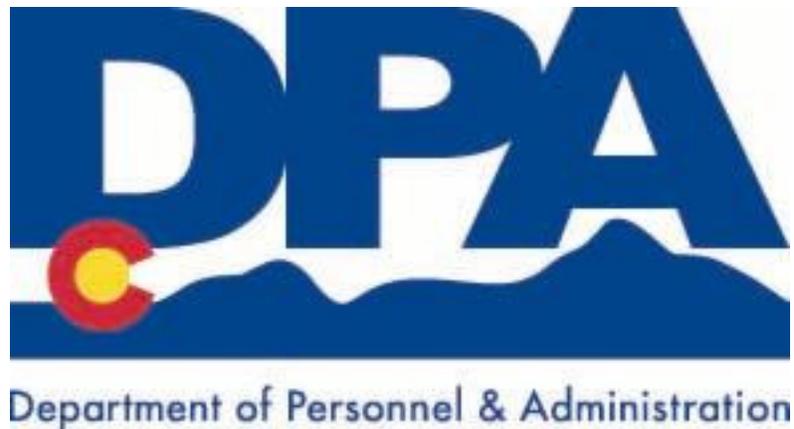
\* P = proposed; F = final (only F is to be entered into CPPS and ADS)

P or F*	Class Changes			Current Class		New Class		Occ Grp		Grade		Pay Diff.		Effective Date
	New	Rev	Abol	Code	Title (limit 25 characters)	Code	Title (limit 25 characters)	From	To	From	To	From	To	
F		X		B1A1TX	Accountant I	H8A1XX	Accountant I	FS	PS	B27	H33	0	nc	7/1/09
F		X		B1A2XX	Accountant II	H8A2XX	Accountant II	FS	PS	B31	H37	0	nc	7/1/09
F		X		B1A3XX	Accountant III	H8A3XX	Accountant III	FS	PS	B40	H46	0	nc	7/1/09
F		X		B1A4XX	Accountant IV	H8A4XX	Accountant IV	FS	PS	B50	H55	0	nc	7/1/09
F		X		B1C1TX	Accounting Technician I	H8B1XX	Accounting Technician I	FS	PS	B11	H17	1	nc	7/1/09
F		X		B1C2XX	Accounting Technician II	H8B2XX	Accounting Technician II	FS	PS	B15	H21	1	nc	7/1/09
F		X		B1C3XX	Accounting Technician III	H8B3XX	Accounting Technician III	FS	PS	B21	H27	1	nc	7/1/09
F		X		B1C4XX	Accounting Technician IV	H8B4XX	Accounting Technician IV	FS	PS	B29	H35	0	nc	7/1/09
F		X		B1D1XX	Controller I	H8C1XX	Controller I	FS	PS	B46	H52	0	nc	7/1/09
F		X		B1D2XX	Controller II	H8C2XX	Controller II	FS	PS	B51	H57	0	nc	7/1/09
F		X		B1D3XX	Controller III	H8C3XX	Controller III	FS	PS	B56#	H62#	0	nc	7/1/09
F		X		B2A1IX	Auditor Intern	H8D1IX	Auditor Intern	FS	PS	B20	H26	0	nc	7/1/09
F		X		B2A2TX	Auditor I	H8D2XX	Auditor I	FS	PS	B26	H32	0	nc	7/1/09
F		X		B2A3XX	Auditor II	H8D3XX	Auditor II	FS	PS	B32	H38	0	nc	7/1/09
F		X		B2A4XX	Auditor III	H8D4XX	Auditor III	FS	PS	B39	H45	0	nc	7/1/09
F		X		B2A5XX	Auditor IV	H8D5XX	Auditor IV	FS	PS	B47	H53	0	nc	7/1/09
F		X		B2A6XX	Auditor V	H8D6XX	Auditor V	FS	PS	B52	H58	0	nc	7/1/09
F		X		B2F1TX	Budget Analyst I	H8E1XX	Budget Analyst I	FS	PS	B30	H36	0	nc	7/1/09
F		X		B2F2XX	Budget Analyst II	H8E2XX	Budget Analyst II	FS	PS	B36	H42	0	nc	7/1/09
F		X		B2F3XX	Budget/Policy Analyst III	H8E3XX	Budget/Policy Analyst III	FS	PS	B44	H50	0	nc	7/1/09
F		X		B2F4XX	Budget/Policy Analyst IV	H8E4XX	Budget/Policy Analyst IV	FS	PS	B50	H56	0	nc	7/1/09

P or F*	Class Changes			Current Class		New Class		Occ Grp		Grade		Pay Diff.		Effective Date
	New	Rev	Abol	Code	Title (limit 25 characters)	Code	Title (limit 25 characters)	From	To	From	To	From	To	
F		X		B2F5XX	Budget/Policy Analyst V	H8E5XX	Budget/Policy Analyst V	FS	PS	B53	H59	0	nc	7/1/09
F		X		B2G1IX	Fin/Credit Examiner Intern	H8F1IX	Fin/Credit Examiner Intern	FS	PS	B30	H36	0	nc	7/1/09
F		X		B2G2TX	Fin/Credit Examiner I	H8F2XX	Fin/Credit Examiner I	FS	PS	B36	H42	0	nc	7/1/09
F		X		B2G3XX	Fin/Credit Examiner II	H8F3XX	Fin/Credit Examiner II	FS	PS	B40	H46	0	nc	7/1/09
F		X		B2G4XX	Fin/Credit Examiner III	H8F4XX	Fin/Credit Examiner III	FS	PS	B44	H50	0	nc	7/1/09
F		X		B2G5XX	Fin/Credit Examiner IV	H8F5XX	Fin/Credit Examiner IV	FS	PS	B50	H56	0	nc	7/1/09
F		X		B2G6XX	Fin/Credit Examiner V	H8F6XX	Fin/Credit Examiner V	FS	PS	B52	H58	0	nc	7/1/09
F		X		B2H1IX	Rate/Financial Analyst Intern	H8G1IX	Rate/Financial Analyst Intern	FS	PS	B25	H31	0	nc	7/1/09
F		X		B2H2TX	Rate/Financial Analyst I	H8G2XX	Rate/Financial Analyst I	FS	PS	B31	H37	0	nc	7/1/09
F		X		B2H3XX	Rate/Financial Analyst II	H8G3XX	Rate/Financial Analyst II	FS	PS	B39	H45	0	nc	7/1/09
F		X		B2H4XX	Rate/Financial Analyst III	H8G4XX	Rate/Financial Analyst III	FS	PS	B45	H51	0	nc	7/1/09
F		X		B2H5XX	Rate/Financial Analyst IV	H8G5XX	Rate/Financial Analyst IV	FS	PS	B51	H57	0	nc	7/1/09
F		X		B2H6XX	Rate/Financial Analyst V	H8G6XX	Rate/Financial Analyst V	FS	PS	B55#	H61#	0	nc	7/1/09
F		X		B3C2TX	Investment Officer I	H8H1XX	Investment Officer I	FS	PS	B40	H46	0	nc	7/1/09
F		X		B3C3XX	Investment Officer II	H8H2XX	Investment Officer II	FS	PS	B48	H54	0	nc	7/1/09
F		X		B3C4XX	Investment Officer III	H8H3XX	Investment Officer III	FS	PS	B53	H59	0	nc	7/1/09
F		X		B3E1IX	Property Tax Spec Intern	H8J1IX	Property Tax Spec Intern	FS	PS	B25	H31	0	nc	7/1/09
F		X		B3E2TX	Property Tax Spec I	H8J2XX	Property Tax Spec I	FS	PS	B30	H36	0	nc	7/1/09
F		X		B3E3XX	Property Tax Spec II	H8J3XX	Property Tax Spec II	FS	PS	B36	H42	0	nc	7/1/09
F		X		B3E4XX	Property Tax Spec III	H8J4XX	Property Tax Spec III	FS	PS	B44	H50	0	nc	7/1/09
F		X		B3E5XX	Property Tax Spec IV	H8J5XX	Property Tax Spec IV	FS	PS	B50	H56	0	nc	7/1/09
F		X		B3F1IX	Revenue Agent Intern	H8K1IX	Revenue Agent Intern	FS	PS	B25	H31	0	nc	7/1/09
F		X		B3F2TX	Revenue Agent I	H8K2XX	Revenue Agent I	FS	PS	B31	H37	0	nc	7/1/09
F		X		B3F3XX	Revenue Agent II	H8K3XX	Revenue Agent II	FS	PS	B37	H43	0	nc	7/1/09

P or F*	Class Changes			Current Class		New Class		Occ Grp		Grade		Pay Diff.		Effective Date
	New	Rev	Abol	Code	Title (limit 25 characters)	Code	Title (limit 25 characters)	From	To	From	To	From	To	
F		X		B3F4XX	Revenue Agent III	H8K4XX	Revenue Agent III	FS	PS	B45	H51	0	nc	7/1/09
F		X		B3F5XX	Revenue Agent IV	H8K5XX	Revenue Agent IV	FS	PS	B50	H56	0	nc	7/1/09
F			X	B3G1IX	Out-of-State Rev Agent Intern	H8K4XX	Revenue Agent III	FS	PS	B49	H51	0	nc	7/1/09
F			X	B3G2TX	Out-of-State Rev Agent	H8K5XX	Revenue Agent IV	FS	PS	B50	H56	0	nc	7/1/09
F		X		B3H1XX	Tax Conferee I	H8L1XX	Tax Conferee I	FS	PS	B50	H56	0	nc	7/1/09
F		X		B3H2XX	Tax Conferee II	H8L2XX	Tax Conferee II	FS	PS	B52	H58	0	nc	7/1/09
F		X		B3J1IX	Tax Compliance Agent Intern	H8M1IX	Tax Compliance Agent Intern	FS	PS	B28	H34	0	nc	7/1/09
F		X		B3J2TX	Tax Compliance Agent I	H8M2XX	Tax Compliance Agent I	FS	PS	B32	H38	0	nc	7/1/09
F		X		B3J3XX	Tax Compliance Agent II	H8M3XX	Tax Compliance Agent II	FS	PS	B38	H44	0	nc	7/1/09
F		X		B3J4XX	Tax Compliance Agent III	H8M4XX	Tax Compliance Agent III	FS	PS	B42	H48	0	nc	7/1/09
F		X		B3K1TX	Tax Examiner I	H8N1XX	Tax Examiner I	FS	PS	B23	H29	1	nc	7/1/09
F		X		B3K2XX	Tax Examiner II	H8N2XX	Tax Examiner II	FS	PS	B27	H33	1	nc	7/1/09
F		X		B3K3XX	Tax Examiner III	H8N3XX	Tax Examiner III	FS	PS	B33	H39	0	nc	7/1/09
F		X		B3K4XX	Tax Examiner IV	H8N4XX	Tax Examiner IV	FS	PS	B38	H44	0	nc	7/1/09
F		X		B3K5XX	Tax Examiner V	H8N5XX	Tax Examiner V	FS	PS	B46	H52	0	nc	7/1/09

ISSUING AUTHORITY: Colorado Department of Personnel and Administration Rev. 01/2002. # is designation for a salary lid class.



# **SYSTEM MAINTENANCE STUDY**

## **NARRATIVE REPORT – FINAL CHANGES**

### **FS AND PS OCCUPATIONAL GROUP CONSOLIDATION**

**Conducted Fiscal Year 2007-2008**

#### **BACKGROUND AND PURPOSE OF STUDY**

This system-wide study is part of the Department of Personnel and Administration's (hereafter "the department") statutory responsibility, C.R.S. 24-50-104(1)(b), for maintaining and revising the system of classes covering all positions in the state personnel system. Such maintenance may include the assignment of appropriate pay grades that reflect prevailing wage as mandated by C.R.S. 24-50-104(1)(a). The state personnel director has delegated authority for system studies to the Division of Human Resources (hereafter "the division").

The department's annual compensation survey is audited by an independent auditor under the oversight of the State Auditor's Office and findings and recommendations are reported to the Legislative Audit Committee. In the last audit completed July 2005, it was recommended that the department reduce the number of occupational groups in the personnel system. The division consolidated the Medical occupational group with the Health Care Services occupational group effective July 1, 2006, and consolidated the Teacher occupational group with the Professional Services occupational group effective July 1, 2008. Effective with the consolidation of the Teacher occupational group into the Professional Services occupational group, the personnel system will consist of seven occupational groups. The focus of this report is on the system maintenance study conducted to review the feasibility of consolidating the Financial Services (FS) occupational group

with the Professional Services (PS) occupational group in an effort to further reduce the number of occupational groups.

## **METHODOLOGY**

In September 2007, this study was announced on the division's Web site. On February 28, 2008, the division announced the start of the FS system maintenance study to Human Resources (HR) Directors in all general government departments and higher education institutions (hereafter "departments") inviting participation in a study group led by the division. Qualities sought in the study group members included being well versed in the job evaluation system principles, structure, factors, and their application; knowledge of the functions, classes, and class concepts in the FS occupational group; and, being experienced in the allocation of positions, particularly those in FS. Thirteen HR professionals from 11 departments were selected to serve on the study group representing both large and small departments and all classes in the FS occupational group. Representative departments included Corrections, Labor and Employment, Public Health and Environment, Human Services, Local Affairs, Natural Resources, Personnel and Administration (HRU), Regulatory Agencies, Revenue, School of Mines, and Colorado State University. Study team members participated by collecting information from their departments for study review; assisting in communications with human resource colleagues, department managers, and employees; and, reviewing and assisting in making recommendations for system changes.

The division initiated the study by developing and distributing a brief questionnaire via email through all department HR Directors and study team members. The questionnaire was designed to gather feedback and information from HR professionals, managers, and employees to identify any significant changes in essential functions of FS positions, classes, class concepts, or minimum qualifications over the past three to five years; assess the utilization of FS class levels within each class series; determine similarities or overlap of essential functions performed across class series; and, identify specific concerns regarding job evaluation and compensation relative to the potential consolidation of the FS and PS occupational groups. The division received completed questionnaires from HR professionals, directors, and subject matter experts in eight departments, which were reviewed with the study team to identify specific concerns to address as part of the study.

Responses to the questionnaire were compiled and reviewed with the study team resulting in classes within eight class series being identified for further review to assess utilization, potential class consolidation, and appropriateness of occupational group consolidation. Thirteen departments submitted sample position descriptions on Accountants, Accounting Technicians, Budget Analysts, Controllers, Revenue Agents, Out-of-State Revenue Agents, Tax Compliance Agents, and Tax Examiners.

The study team also assisted in drafting communications for employees, managers, and employee organizations to explain the purpose and general overview of the study objective; specifically, to reduce the number of occupational groups represented in the personnel system.

All of the 60 classes within the 14 class series in the FS occupational group were included in this study. In addition to addressing specific concerns identified by the departments and the study team,

the study included an overall review and assessment of the internal relationships of classes within the FS and PS occupational groups through comparing class concepts and occupational group definitions and comparing the pay structure design and pay grade designations for classes in both groups. External market considerations were also addressed through reviewing three years of salary data from available third-party surveys and comparing 10 years of market-based, salary survey adjustments made by the State for the FS occupational group relative to the PS occupational group.

Pursuant to statute, the results of the study will be included in the Annual Compensation Survey Report released on August 1, 2008, to be effective July 1, 2009.

## **ISSUES AND FINDINGS**

### **Consolidating Occupational Groups**

All classes in the FS occupational group will be consolidated with the PS occupational group and remain as separate classes rather than being combined with existing PS classes. The consolidation into PS will largely be without impact to individual employees. The class codes will change to reflect consistency with the PS occupational group class codes and the FS classes placed into existing pay grades within the PS occupational group. The pay ranges and pay structures for the FS and PS occupational groups are very similar in design with range widths approximately 44% between the minimums and maximums for all non-lid pay grades and the differences between the FS range minimum and maximum values in comparison to the PS range minimum and maximum values are within approximately 1%. A review of market-based salary survey adjustments indicates close similarity, PS being slightly higher, with an overall average of 2.9% for FS and 3.1% for PS over the last 10 years.

Following the passage of legislation in 1987 directing the use of published, third-part surveys for conducting the annual survey process, the department developed the criteria for establishing broad occupational groups. Ten occupational groups were created for the purpose of setting pay. This provided the means to review data for classes within each occupational group to determine the market pay trend and recommend salary adjustments for all classes within each occupational group. This method maintained internal pay relationships while keeping up with the market for each group. Although it was originally recommended that jobs performing professional and technical financial work be placed into the PS occupational group, the FS occupational group was created as a separate occupational group due to the thinking that the market could adjust differently for those jobs. On the contrary and as indicated in the review of the market-based adjustments, the market has adjusted in a very similar and consistent trend for these two occupational groups.

The occupational group definitions, class descriptions, and general minimum qualifications for both FS and PS occupations/classes were compared to assess whether the jobs included in both groups are similar enough to be treated alike within the system based on the type of work generally performed. Other criteria considered in determining the similarity of occupational work and consistency in concepts includes the education and experience required for entry into the occupation; the learning time typically required to move from entry to full-performing; the labor market from which the candidates for positions are drawn; pay practices of the various occupations; and advancement

patterns in the occupations.

Overall, it was found that both occupational groups encompass jobs that perform professional work concerned with the creative and conceptual application of theoretical and practical aspects of the occupation or field with knowledge generally gained through completion of a specific degree, specialized on-the-job training in addition to a degree; or equivalent specialized experience. The occupational groups also include occupations that perform technical, specialized work as a direct extension of the profession by applying basic technical principles and practices of the professional area, which requires basic knowledge and skills obtained through post-secondary education or on-the-job training. As currently written, the FS and PS occupational group definitions vary by an additional two sentences in the FS group definition that specify advancement criteria for some professional level classes. Since it is not the State's policy to compensate employees based on advanced education, certifications, or licensure outside the minimum requirements for entry into the position, the paragraph will not be included and there will be no change to the PS occupational group definition. Since the criteria were established applicable to just a few classes, it will be left to appointing authorities to determine pay and advancement practices that meet the need of the respective department within statutory guidelines and Director's rules (rules).

## **Market Review**

Three years of market data were reviewed for individual classes (survey benchmarks) in the FS occupational group as part of the annual survey analyses. The annual survey process currently includes survey job matches for 20 of 60 classes (approximately 33%) in the FS occupational group. These survey benchmarks and the published survey sources are reviewed annually for accurate matching and appropriate market comparisons.

The Central States Compensation Association (CSCA) survey is also used and provides additional benchmark comparisons for classes not common to or available in the local, Colorado labor market. This allows the State to collect and utilize prevailing market data on positions that are common or unique to state governments, such as financial/credit examiners, property tax specialists, revenue agents, tax examiners, and middle to upper management levels that reflect the greater size and structure of state governments. As the economic conditions, such as cost of living factors for other state governments do not allow for a direct comparison of salary data without a geographical assessment tool, CSCA is used as a guide to determine overall competitiveness and internal pay relationships.

Based on the review and analyses of market data for the 20 benchmarks from locally published surveys and five benchmarks surveyed in the CSCA 2007 survey, the State's pay levels overall are competitive relative to the Colorado labor market and other state governments. However, for the five benchmarks surveyed in the CSCA survey, the internal pay relationships within the FS pay structure vary in comparison to the findings for internal relationships in the CSCA labor market. It is recommended that specific internal relationships be monitored and addressed in future system maintenance reviews to be conducted by the division as an ongoing effort to ensure appropriate internal class alignment and external pay relationships system-wide, because variances may be attributed to multiple factors such as the State's organizational structure and functions as well as its

compensation and job evaluation systems.

The consolidation of FS classes into the PS occupational group includes placing each existing FS class into the existing PS pay grade that most closely matches the current FS pay grade in terms of the range minimums and maximums. Where a steady trend above or below the market for three to five years was identified in this year's analyses of individual classes, the pay grade was adjusted accordingly within the State's standard process of maintaining pay at prevailing market. In this case, only one class, Accountant IV, was found to be moving steadily above the market by nearly 9% to 12% over the past three years; and as a result, the Accountant IV class will be adjusted downward to the next lower pay grade in the PS pay structure (a downward adjustment of approximately 2%). The only other class that will be adjusted downward is the Out-of-State Revenue Agent Intern, which is being consolidated with the Revenue Agent III class. (See the section on the Out-of-State Revenue Agent on page 6 of this report for findings on this class series.)

### **Accounting Technicians**

One specific consolidation issue identified by the study team and questionnaire feedback was to determine whether the Accounting Technician class series would be better aligned with the PS occupational group or the Administrative Support and Related (ASR) occupational group, and whether the classes could be consolidated within the PS Technician or ASR Administrative Assistant classes. The class descriptions and sample position descriptions were reviewed and evaluated to determine appropriate occupational group and class designation.

The position descriptions revealed that a number of individual positions allocated to the Accounting Technician I and II levels perform work that primarily entails customer service and clerical type duties such as cashiering, collecting fees and issuing receipts, balancing cash drawers, tracking budget expenditures, or entering routine financial transactions such as monies collected; work that is similar to duties performed by positions in the Administrative Assistant class series. On the other hand, a number of positions in the Accounting Technician II, III, and IV levels perform technical accounting work as a primary function of the job in areas such as payroll and accounts payable/receivable, which requires a basic knowledge of general accounting principles and procedures applied to the processing, recording, reconciliation, and reporting of debits and credits within the accounting systems.

The class concept and class description for this series clearly describes the nature of the technical accounting work performed and the reliance on applying general accounting policies and principles in the performance of duties. The series is being used appropriately as the class concepts are defined in the majority of cases; and therefore, fits within the PS occupational group definition of technical support to a professional field.

Consideration was given to splitting the Accounting Technician series into clerical work in line with the ASR occupational nature of work and technical accounting work in line with the PS occupational nature of work. However, the study team agreed that if utilized and applied appropriately, the current description of work and class concepts defining the Accounting Technician class series supports converting the entire class series to the PS occupational group in its current context.

When allocating positions to the Accounting Technician class series, departments should adhere to the emphasis on technical accounting work as described in the class concept. In cases where positions are performing administrative support work guided by operational instructions and guidelines with emphasis on processing information and documents or coordinating office activities and procedures, the positions should be allocated to a class in the ASR occupational group. Individual position allocations are not included in this consolidation study and should occur through each department's routine job evaluation practices. The broader system maintenance issue addressed within the scope of this study finds that the Accounting Technician class series is appropriate for consolidation into the PS occupational group.

The Accounting Technician series was also considered for consolidation with the Technician class series in PS. The PS Technician series was developed with the intention it be used as a broad class and as such, currently includes positions performing technical work in support of professional occupations in human resources, purchasing, agriculture, wildlife management, and other professions. Technical accounting work could also be incorporated within the broad class concept of the PS Technician series. However, a direct conversion of the Accounting Technician classes to the PS Technician classes was not possible as they are currently defined in the job factors for the class levels within each series. As part of the ongoing system maintenance process, the division will continue to review the PS Technician class series, including consideration to potential consolidation of the Accounting Technician classes at a later date.

### **Out-of-State Revenue Agents**

The Out-of-State Revenue Agent class series was identified for review by the study team for potential consolidation with the Revenue Agent based on the similarity and overlap in essential duties performed and utilization of the classes. Currently there are three active positions in the Out-of-State Revenue Agent class and the Intern level in the series is vacant; however, is used as needed for recruitment and training. The compensation specialists reviewed position descriptions for positions in both the Revenue Agent class series and Out-of-State Revenue Agent class and found the essential duties performed by the out-of-state agent and the in-state revenue agent at the III level to be essentially the same, with the following exceptions: the out-of-state agent performs work with multi-state corporations as a routine nature of the work assignment requiring broader knowledge and application of the state tax liabilities; determines the audit schedule for the region assigned; and, operates more independently given the remote office location. Current class descriptions for the Revenue Agent III and Out-of-State Revenue Agent are equivalent in the job factors for decision-making, complexity, and purpose of contact, but differ in line/staff authority. The Revenue Agent III class serves as a work leader or staff authority and the Out-of-State Revenue Agent is defined as an individual contributor. Based on the expert and extended knowledge of legal precedents and tax liabilities required by the out-of-state agent and the reliance of management on the out-of-state agents to apply that knowledge to make audit decisions and plan audits within their assigned region, the Out-of-State Revenue Agent is recognized as a staff authority.

As part of the 1993 Job Evaluation System Redesign Project, the Revenue Agent class series was reviewed for general class consolidation within the series, internal pay relationships, and external market pay comparisons. At that time, it was recommended that the Out-of-State Revenue Agent be

consolidated with the Revenue Agent class series and that the pay grade be continued at the same level as the in-state Revenue Agent Supervisor level (Revenue Agent V in 1993, currently the Revenue Agent IV). However, the decision was made to maintain a separate class series for the Out-of-State Revenue Agent Intern and Out-of-State Revenue Agent while maintaining the same pay relationship to the Revenue Agent Supervisor. The pay decision was based on the special recruitment considerations, cost-of-living factors, and qualifications for the out-of-state agents. The Revenue Agent, Out-of-State Revenue Agent, and Tax Conferee classes were not included in a second phase of the consolidation study conducted in fiscal year 1999-2000, except for the change in class codes and updated class descriptions resulting from the overall FS system changes.

In the 1999-2000 study, the decision was made to consolidate the Tax Investigative Agent with the Revenue Agent IV and the class description expanded to incorporate the Tax Investigative Auditor as a work leader and staff authority at that level. Similar to the Out-of-State Revenue Agent, the pay grade for the Tax Investigative Auditor had historically been aligned with the Revenue Agent IV and both classes typically recruit from the Revenue Agent III class.

A draft class description for the Revenue Agent class series consolidating the Out-of-State Revenue Agent and Intern classes was reviewed by the study team and subject matter experts including, out-of-state revenue agents, the out-of-state revenue agent group leader, and division managers in the Department of Revenue (the only department utilizing this class series). Their feedback emphasized the need to maintain pay levels for the out-of-state agents relative to the Revenue Agent IV for the purpose of attracting “the very best auditors to operate in some of the most complex and confrontational audit environments in the country.” Feedback suggested that allocation to anything other than the Revenue Agent IV “would prevent the agency from appropriately and effectively carrying out its charged functions of auditing out-of-state corporations,”... “even more critical with the passage of HB 08-1380, which shifted much of the corporate tax burden to out-of-state headquartered corporations.” The same subject matter experts recommended minor revisions to the language in the draft class description, which have been incorporated into the revised class description for the Revenue Agent series. There was also agreement by the human resources professionals and management overseeing these positions that the out-of-state agents are recognized as staff authorities.

Based on the division’s review of current position descriptions, class description definitions, and feedback from the Department of Revenue, the Out-of-State Revenue Agent will be consolidated with the Revenue Agent IV and designated as a staff authority within that class; and, the Out-of-State Revenue Agent Intern will be consolidated with the Revenue Agent III, continuing as a recruitment and intern class for the next higher level. The Out-of-State Revenue Agent class series will be abolished upon consolidation. The only class impacted by a pay grade change will be the Intern class, which is currently vacant, because the Revenue Agent III is approximately 9% lower than current range of the vacant intern class. However, within the current practice of using the Revenue Agent III class to recruit for the out-of-state agent and in-state agent at the level IV, the Department of Revenue can determine appropriate internal pay practices to accommodate the intern assignment and pay difference.

## Other Class Reviews

Other classes reviewed for potential consolidation with other FS classes and class series, PS classes, or potential abolishment included Accountants, Budget Analysts, Controllers, Tax Compliance Agents, and Tax Examiners. Based on the division's review of position descriptions and class concepts, reported utilization or potential utilization of classes within a series by the departments, and agreement of the study team, these classes will be maintained as they are currently defined and consolidated in their entirety into the PS occupational group.

## Comments

Comments regarding the FS study and potential occupational group consolidation were submitted in a report by Colorado WINS on June 13, 2008. The document focused on the similarities and differences in the FS and PS occupational groups, potential consequences of the "merger," and responding to the "merger" proposal.

In addressing the similarities and differences of the FS and PS occupational groups, the document references data from the State of Colorado Workforce Report Fiscal Year 2006-2007. Specifically, the document addresses differences in the larger size of the PS occupational group, including the number of grades (81 in PS, 50 in FS), job titles (132 in PS, 59 in FS), and employees (8,164 in PS, 1,772 in FS). Similarities addressed are consistent with findings by the study team regarding the variance in minimum and maximum salary values not exceeding 1% and the similarity in overall average percentage market adjustments over 11 years for the two groups. The document addresses results of the "merger" of the Teacher occupational group into the PS occupational group, specifically, the development of additional pay grades, the reduced number of job classes, and pay increases to teachers resulting from higher pay range minimums.

The following concerns regarding the "proposed merger" were identified in the Colorado WINS document.

1. "The merger may be based on limited data that fails to reflect the breadth of state jobs," citing the potential for limited market data based on broader job groupings.
2. "Job re-categorization (and other analysis) as part of the merger may undervalue public jobs," citing the value of work public employees perform relative to benchmarking jobs in the private market and that comparable markets such as other states operate within different cost of living.
3. "The merger may keep the state from accurately reflecting the required market adjustments for either occupational group," citing the potential "danger" that market adjustments will merely reflect movement of the groups and provide less latitude to adjust pay based on future market forces.
4. "The merger of the two groups may serve as a distraction from more fundamental issues with compensation for state employees," citing performance-based pay increases as being too small to make a difference to employees.

The first three concerns have been addressed in this report. Overall, the division's processes for maintaining the job evaluation and compensation systems are conducted within industry standards in the compensation field and in compliance with statutory guidelines. The division continues to review survey sources that provide relevant data for comparing prevailing market compensation for jobs in the State's personnel system through its annual compensation survey process. The State has a solid job evaluation system that establishes the internal relationships and value of jobs within the State's organizational structure and services provided as a large public sector employer. In addition to the annual compensation survey, the division conducts ongoing analyses of individual classes to ensure internal alignment with other classes and external competitiveness with prevailing market compensation. The fourth concern identified is not within the scope and objective of system maintenance studies. Salary budget recommendations for annual adjustments to pay are charged with the State Personnel Director. Performance management matters are currently and routinely addressed in other appropriate processes of the system, but are not a part of this system maintenance study, which focused on the structure of classes and assigned pay grades.

Finally, the Colorado WINS document provides the following recommendations for the "merger proposal" regarding employee involvement in this process.

1. "Involve Employee Partnership Groups."
2. "Conduct the study in a transparent and fair manner that affected employees will trust."
3. "Use both the 2009 Compensation Survey and the study of the Occupational Groups to correct the shortcomings of the current performance-based pay system."
4. "Do not penalize any job titles with a reduction of pay as a result of this merger."
5. "Provide new paths of upward mobility for the professionals that best help state agencies achieve their missions."

To address the first two recommendations and as outlined in the following section of this report, statute requires the department to "meet and confer" with affected employees and employee organizations. The proposed version of this report was published twice with notice of the two scheduled public meetings and the timeline extended by one week to receive and consider comments related to the proposed system changes. Notice was sent to all appointing authorities through HR Directors pursuant to rule and delegation agreements, as well as all employee organizations; appointing authorities were responsible for distributing information to directly affected employees. Affected employees were invited to provide comments via the meet and confer process. In addition, subject matter experts were involved in this study through the submission of position descriptions, responding to the study questionnaire in the initial steps of the study, and in the review of proposed revisions to the Revenue Agent class description. A communication piece regarding the objective of the study was also distributed by the study team after the study was initiated. Questions from individual employees have been responded to either directly by the compensation specialist leading this study, through study team members, and the department human resources professionals via email and telephone correspondence and informal meetings with employee groups.

Regarding the third and fifth recommendations, the performance-pay system, selection, and promotion (upward mobility) are not included in the scope and objective of a system maintenance study.

As to the fourth recommendation and as addressed in this report, the division is accountable for maintaining the job evaluation and compensation systems in accordance with statute and technically sound professional practices. It is the policy of the State of Colorado to provide competitive total compensation to employees in the state personnel system to ensure the recruitment, motivation, and retention of a qualified and competent workforce. Individual class adjustments are recommended based on analyses of the State's pay levels in comparison to prevailing market compensation, with adjustments either upward or downward to reflect long-term and steady trends in market differences. Statute anticipates the possibility of grades adjusting in either direction as a result of a study or survey, which is part of the underlying reason for the saved-pay statute to preserve individual employee pay.

## **MEET AND CONFER ON PROPOSED RESULTS**

C.R.S. 24-50-104(1)(b) requires the department to "meet and confer" with affected employees and employee organizations, if requested, regarding the proposed changes before they are implemented as final. In an effort to proactively facilitate this process, two public meetings were held, the first on July 8, 2008, at 9:00 a.m., at 1313 Sherman Street in Denver; and the second, on July 24, 2008, at 10:00 a.m., at the Colorado Mental Health Institute at Fort Logan, located at 3520 West Oxford Avenue in Denver. Written comments were also invited. The deadline by which all "meet and confer" activity concluded was July 24, 2008, in order to finalize the changes for the August 1 Annual Compensation Survey Report, for implementation July 1, 2009. A total of 44 employees, human resources managers, Total Compensation Advisory Committee (TCAC) members, and representatives from employee organizations attended the first meeting and six attended the second meeting. Approximately 25 submissions of written comments and questions were received via email or facsimile, of which at least three included signatures or consensus by multiple employees.

The lead compensation specialist conducting the study provided an overview of the study, findings, and recommendations to attendees in both meet and confer sessions before opening the meetings to questions and comments. The following summary includes feedback, comments, and questions received in both public meetings and the written submissions.

### **Meet and Confer Summary**

Questions, comments, and feedback provided in the public meetings and written submissions centered around five primary topics or areas of concern: the timing and communication of the study results and meet and confer activities, the intent and purpose of the study and recommendations, the impact on compensation, impact on job classes, and impact on partnership agreement processes.

#### Timing and Communications

The most common concern focused on the timing of the meet and confer activities falling at the same time that affected employees were conducting year-end financial work and their ability to attend the public meetings or respond with written comments. It was suggested that the meetings be held outside normal work hours because it was stated that employees were required to take annual leave to attend or did not have time to attend. Some employees did not receive notice of the meet and

confer activities in a timely fashion. Employee perceptions were that the study was being “rushed” for no apparent reason. Additionally, feedback suggested that overall communication regarding the study was not adequate, including employee perceptions that the communication and process were not transparent.

As a result of the initial feedback that employees were not given timely notice of the meet and confer activities, a second public meeting was scheduled and the timeline for submitting written comments extended from July 15<sup>th</sup> to July 24<sup>th</sup>. Only six people attended the second meet and confer; however, several written comments were received up to the extended deadline. It is not State policy to require employees to use annual leave to attend the statutorily required meet and confer sessions and such practice needs to be addressed through departmental management or HR offices.

As a general practice, the division publishes the schedule and updates to system maintenance studies on the division’s Web site and sends notices of the meet and confer activities to the department HR Directors and employee organizations along with the Job Evaluation Letters (JEL) summarizing the study process, findings, and recommendations. The department appointing authorities are responsible for informing affected employees. In addition, the established process and standards for conducting system maintenance studies are also published on the division’s Web site at <http://www.colorado.gov/dpa/dhr/comp/sms.htm>. Suggestions for improved methods of communications regarding system maintenance studies, such as publishing information in the *Advisor* and *Stateline* are welcome.

This study followed normal processes and timelines for conducting system maintenance studies. Following are the highlights of the Financial Services study process.

- July 2007, the DHR Total Compensation section identified and prioritized system maintenance studies (FS study included).
- August 2007, the division’s lead compensation specialist for the study began background research and developed the action plan for the FS study.
- September 2007, the schedule of system maintenance studies for FY 2007-2008 was published on the division’s Web site.
- February 2008, the study was announced to all departments through their HR Directors and selection of study team members began.
- March 2008, a questionnaire was distributed through the HR Directors and study team members requesting input and feedback from HR professionals and subject matter experts as to primary considerations and concerns related to the study.
- April 2008, an employee communication was published through the HR community summarizing the objective and purpose of the study. This communication was also sent to the employee organizations.
- March through June 2008, the study team and division compensation specialists addressed job evaluation, compensation, class concepts, class utilization, and considerations and concerns identified through feedback in the questionnaire.
- July 1, 2008, the proposed JEL and meet and confer activities and timelines were published on the department’s Web site and via email correspondence to HR Directors and employee organizations.

### Intent and Purpose of the Study and Recommendations

Some comments reflected employee concerns and fears that the purpose of the study and recommended consolidation was to reduce employee salaries, that future ramifications will result in instability in pay and job status for employees, positions will be required to absorb duties from other classes, the consolidation means FS classes will move into the General Professional class series, or the results may hinder the growth of some employees while benefiting less deserving employees. Employee comments and questions indicated that they did not understand the purpose of the consolidation other than responding to the audit recommendations.

This study was initiated as a result of recommendations made in the 2005 audit of the annual compensation survey under the oversight of the State Auditor's Office. The independent auditors recommended that the department reduce the number of occupational groups in the personnel system from nine at the time, to four. The independent auditor found that the large number of occupational groups used by the State required cumbersome and time consuming market analyses and that the resources used by the department would be better spent collecting and analyzing data on an increased number of benchmark jobs. The auditor also found that distinctions between the occupational groups were "artificial" in that the jobs are more similar than different, there are insignificant market changes to warrant varying market adjustments (also difficult to explain to employees), and there are substantial similarities in pay across the occupational groups. Finally, the auditor referenced (and the department has found) general practice by employers also using market-driven pay systems typically utilize three to four occupational groups, up to five for public sector employers with public safety jobs. Adjustments to both salaries and pay structures reported in market are generally broken down by broad job groups.

The division has responded to the auditor's recommendation by consolidating the Medical occupational group with the Health Care Services occupational group effective July 1, 2006, and consolidating the Teacher occupational group with the Professional Services occupational group effective July 1, 2008. The division is completing the consolidation of the FS classes with the PS occupational group before the next audit in 2009.

The study and recommended consolidation of occupational groups were not conducted for the benefit or deficit of employees, but rather to fulfill the division's statutory obligation to maintain the compensation and job evaluation systems for all positions in the state personnel system in a professionally sound manner, including following through on audit findings and recommendations. As part of that obligation the division continues to review and work on improvements in other areas of compensation and job evaluation, including researching the use of additional published survey sources, collecting data on additional benchmark jobs to provide more thorough analyses of individual classes relative to market, and conducting ongoing reviews of job classes to maintain appropriate internal alignment in relationship to other class levels and class series.

Finally, as reflected in the study recommendations, the objective of this study was to consolidate occupational groups and not to consolidate FS classes into the General Professional class series. Only one class series, Out-of-State Revenue Agent, is recommended for consolidation into another class series, Revenue Agent, based on the similarity in functions and essential duties performed.

### Impact on Compensation

General concerns from employees centered on the perception that an overall market adjustment for the larger, broader PS occupational group will either bring FS classes up, PS classes down, or bring pay for all classes down and dilute the value of pay for unique skill sets. Other comments indicated concerns that the consolidation will potentially result in a negative impact on retirement earnings and increased pay compression. Questions were posed as to why the new pay grades for the FS classes were not aligned relative to pay grades for levels in the General Professional class series and how individual jobs and the occupational groups will be compared in the market.

The consolidation will not diminish the division's assessment of market adjustments and comparisons of benchmark jobs relative to the market. The consolidation will help to simplify the processes as well as allow for applying resources currently used for analyzing adjustments for multiple occupational groups to more focus on individual benchmark comparisons. With the passage of legislation in 1987 directing the use of published, third-part surveys for conducting the annual survey process, the division uses market trends in compensation including pay range movement and individual benchmark comparisons, to assess prevailing market compensation. As a result, pay levels in the State's personnel system are subject to upward and downward fluctuations.

Compensation in the market along with ongoing changes in functions and services provided by the State are dynamic. As a result, flexibility in maintaining and adjusting pay and job classes is critical. The use of broad job classes and occupational groups provides that flexibility.

There are many variables that contribute to an individual employee's retirement earnings. How those earnings will be determined will not differ based on the decision to place a job class in either the FS or broader PS occupational group.

For the purpose of placing current FS classes into existing pay grades in the PS occupational group pay structure, classes were laterally moved to the PS pay grades that most closely mirrored the current FS pay grades in terms of range minimums and maximums. There were no changes to the internal pay relationships that currently exist within the FS classes. Two exceptions are the adjustment of the Accountant IV class downward by approximately one grade based on this class being higher than market by a significant difference of 9% to 12% over a three year period; and, the consolidation of the vacant Out-of-State Revenue Agent Intern with the Revenue Agent III class resulting in a downward pay grade adjustment.

### Impact on Job Classes

The primary and consistent question throughout the meet and confer responses centered on how the consolidation will impact the current FS classes, class concepts, class levels, class descriptions, and minimum qualifications. Specific concerns related to the abolishment of Out-of-State Revenue Agent "positions;" reference to proper allocation of individual positions in the Accounting Technician series to a relevant class in the Administrative Services occupational group in cases where the primary functions and essential duties are clerical and administrative support in nature; and, the relationship of class levels within the current FS class series versus the class levels within the PS class series.

There is only one system change that impacts a class series and class descriptions, the consolidation of the Out-of-State Revenue Agent class series with the in-state Revenue Agent class series. This system change impacts the class description for the Revenue Agent III and IV classes to incorporate current functions and responsibilities of the Out-of-State Revenue Agent into the Revenue Agent IV class and the recruitment and intern functions served by the Revenue Agent III class. Employee comments did not indicate opposition to the consolidation, but rather, concern about the abolishment of current “positions” and impact on potential growth in the out-of-state field assignments. To clarify, positions are not being abolished; rather it is the classes that are abolished, as they will no longer be used for allocating positions. The positions will be converted to the Revenue Agent class series appropriately. It is anticipated that the use of the Revenue Agent class series will be more conducive to addressing growth in the regional field offices as it will allow more flexibility in making new job assignments. Another primary concern for agents located in large, metropolitan offices is the ability to earn pay that meets the higher cost of living in the assigned region. This class consolidation does not impact the pay grade for the Out-of-State Revenue Agent, however, does call for a downward adjustment to the Intern class. Appointing authorities can establish pay practices within the rules to address these in-range pay decisions.

The class description and class concepts for the entire Accounting Technician series were found to meet the characteristics described in the PS occupational group definition; and therefore, the entire series will be moved into the PS occupational group. Findings from the review of a sample of position description questionnaires for Accounting Technicians across state departments indicate that there are individual positions that would be more appropriately allocated to classes in the Administrative Services occupational group. The allocation of individual positions to the appropriate classes is the delegated responsibility of departments and not included as part of this study. Based on the division’s findings, the inappropriate allocations reflect a small percentage of the Accounting Technician positions.

Finally, the internal alignment of class levels within the class series in both FS and PS were not assessed as part of this study. Current distinctions between the classes and within the class series will be maintained and no classes in the FS occupational group will be consolidated with the General Professional class series. The task of reviewing job factors and class levels is an ongoing process included in the division’s statutory obligation to maintain the state job evaluation system and conduct of system maintenance studies.

#### Impact on Partnership Agreement Processes

Because the State is currently in the process of working with employee organizations to form partnership agreements, the question was raised regarding the impact of the consolidation on those processes. Ballots were mailed to eligible employees in both the FS and PS occupational groups the week of July 21, 2008, and it is anticipated that the results of that voting process will be finalized prior to the implementation of the consolidation effective July 1, 2009. While no judgment can be made at this time as to how the partnership agreements will affect HR practices in the state personnel system, no impact is anticipated on this study, which was underway prior to the Executive Order creating partnerships and does not alter the division’s statutory responsibility.

### Housekeeping

A review by the division's Consulting Services staff identified a correction to the proposed occupational group definition. The following statement carried over from the FS occupational group definition to the proposed PS occupational group definition will be removed: "Some classes have pay practices directly related to the professional level. Advancement is based on learning progressively more difficult skills or continued formal education." It is not the State's policy to compensate employees based on continued formal education, certifications, or licensure. Department appointing authorities have discretion to request preferred qualifications in addition to the minimum qualifications for the purpose of recruiting and can establish pay policies and practices to recognize employee qualifications within statutory guidelines and rules.

### **SUMMARY**

Division staff applied professional judgment and expertise in technical compensation and job evaluation principles and standards while considering all feedback, information, and relevant data in the decision to consolidate classes in the FS occupational group into the PS occupational group. Staff did not find support or justification to postpone the consolidation or not move forward with the consolidation. The division will continue to monitor all classes, the class structure, and pay practices to ensure appropriate internal alignment of jobs within the broader PS occupational group and competitiveness with external market pay levels.

### **FISCAL IMPACT FOR IMPLEMENTATION YEAR**

C.R.S. 24-50-104(4)(b),(4)(c), and (6)(a) require that any study involving increased costs must be included in the annual compensation report for an effective date on the ensuing July 1. This study proposes to adjust 56 classes upward within approximately 1% of their current ranges. A total of 286 positions out of 1750 in 56 classes across state departments will be impacted by the increased cost. This study proposes to adjust two classes downward, the vacant Out-of-State Revenue Agent Intern and Accountant IV, impacting one position. If current salaries are above the maximum of the new grade, employees maintain their current salary for up to three years as authorized by C.R.S. 24-50-104(1)(e). Indeterminate "cost avoidance" may result from any employees who are ineligible for base-building annual salary adjustment after the study is implemented, those who may remain above the maximum after the three-year saved pay period, or vacancies that may be filled at the lower minimum. The estimated cost for the upward adjustment is \$29,992 based on fiscal year 2007-2008 salaries and salary ranges.

The following information depicts the assumptions made in the calculation of increased costs.

- Data was taken from CPPS as of May 31, 2008, and is assumed to be accurate as of that date.
- Only permanent, full-time positions are reported. Vacant, temporary, part-time, and substitute positions are excluded.

- The implementation date of July 1, 2009, coincides with the presumed implementation of the annual compensation adjustments. In accordance with rules regarding the order of multiple actions on the same effective date, system maintenance studies are implemented first. For this reason, these calculations do not include any annual compensation survey adjustments.
- In accordance with rules, system maintenance studies are implemented on a "dollar-for-dollar" basis where an employee's current salary remains unchanged when a class is moved to the new grade. An exception is when a class moves upward and the employee's current salary falls below the minimum of the new grade. Such adjustments to base salary represent increased cost.
- PERA and Medicare costs are included in the calculations.

## **RECOMMENDATIONS**

### **I. Occupational Group**

All classes in the Financial Services occupational group will be placed in the Professional Services occupational group. The Financial Services occupational group will be abolished. The Professional Services occupational group definition will remain as follows.

#### PROFESSIONAL SERVICES OCCUPATIONAL GROUP

PROPOSED DEFINITION: These occupations perform professional work concerned with the creative and conceptual application of theoretical and practical aspects of such fields as teaching, child care and education, life sciences, social sciences, law, art and entertainment, business, accounting, auditing, finance, investment and budgeting, etc., with decision making related to subject matter, duties, and consequence of action. Necessary knowledge is generally gained through completion of a specific baccalaureate degree, specialized on-the-job training in addition to a liberal arts college degree, or equivalent specialized experience. Included are supervisors and operating managers. Licensure, certification, credential, or endorsement may be required as prescribed by statute.

OR

These occupations perform technical, specialized work as a direct extension of the profession, and directly related to the end product, by applying basic technical principles and practices of the professional area in performing the supportive assignments. The work requires basic technical knowledge and skills obtained through post-secondary education or on-the-job training.

### **II. Class Descriptions**

Revised class descriptions are attached, including the Revenue Agent class description revised to reflect the incorporation of the Out-of-State Revenue Agent class series.

The class codes and “Class History” section on all classes in the Financial Services occupational group are revised to show that this study was conducted and pay grades and class codes changed to reflect consolidation with the Professional Services occupational group.

### III. Class Conversion and/or Placement

The conversion of a class is the movement from the former class title and grade to a new class title (where appropriate) and new grade for purposes of future reinstatement and retention. It is used for those studies that do not involve class placement such as this study. The following chart lists the new class codes and pay grades.

<b>Current Class Code</b>	<b>Current Class Title</b>	<b>Current Grade</b>	<b>New Class Code</b>	<b>New Class Title</b>	<b>New Grade</b>
B1A1TX	Accountant I	B27	H8A1XX	Accountant I	H33
B1A2XX	Accountant II	B31	H8A2XX	Accountant II	H37
B1A3XX	Accountant III	B40	H8A3XX	Accountant III	H46
B1A4XX	Accountant IV	B50	H8A4XX	Accountant IV	H55
B1C1TX	Accounting Technician I	B11	H8B1XX	Accounting Technician I	H17
B1C2XX	Accounting Technician II	B15	H8B2XX	Accounting Technician II	H21
B1C3XX	Accounting Technician III	B21	H8B3XX	Accounting Technician III	H27
B1C4XX	Accounting Technician IV	B29	H8B4XX	Accounting Technician IV	H35
B1D1XX	Controller I	B46	H8C1XX	Controller I	H52
B1D2XX	Controller II	B51	H8C2XX	Controller II	H57
B1D3XX	Controller III	B56#	H8C3XX	Controller III	H62#
B2A1IX	Auditor Intern	B20	H8D1IX	Auditor Intern	H26
B2A2TX	Auditor I	B26	H8D2XX	Auditor I	H32
B2A3XX	Auditor II	B32	H8D3XX	Auditor II	H38
B2A4XX	Auditor III	B39	H8D4XX	Auditor III	H45
B2A5XX	Auditor IV	B47	H8D5XX	Auditor IV	H53
B2A6XX	Auditor V	B52	H8D6XX	Auditor V	H58
B2F1TX	Budget Analyst I	B30	H8E1XX	Budget Analyst I	H36
B2F2XX	Budget Analyst II	B36	H8E2XX	Budget Analyst II	H42
B2F3XX	Budget/Policy Analyst III	B44	H8E3XX	Budget/Policy Analyst III	H50
B2F4XX	Budget/Policy Analyst IV	B50	H8E4XX	Budget/Policy Analyst IV	H56
B2F5XX	Budget/Policy Analyst V	B53	H8E5XX	Budget/Policy Analyst V	H59
B2G1IX	Fin/Credit Examiner Intern	B30	H8F1IX	Fin/Credit Examiner Intern	H36
B2G2TX	Fin/Credit Examiner I	B36	H8F2XX	Fin/Credit Examiner I	H42
B2G3XX	Fin/Credit Examiner II	B40	H8F3XX	Fin/Credit Examiner II	H46
B2G4XX	Fin/Credit Examiner III	B44	H8F4XX	Fin/Credit Examiner III	H50
B2G5XX	Fin/Credit Examiner IV	B50	H8F5XX	Fin/Credit Examiner IV	H56
B2G6XX	Fin/Credit Examiner V	B52	H8F6XX	Fin/Credit Examiner V	H58

B2H1IX	Rate/Financial Analyst Intern	B25	H8G1IX	Rate/Financial Analyst Intern	H31
B2H2TX	Rate/Financial Analyst I	B31	H8G2XX	Rate/Financial Analyst I	H37
B2H3XX	Rate/Financial Analyst II	B39	H8G3XX	Rate/Financial Analyst II	H45
B2H4XX	Rate/Financial Analyst III	B45	H8G4XX	Rate/Financial Analyst III	H51
B2H5XX	Rate/Financial Analyst IV	B51	H8G5XX	Rate/Financial Analyst IV	H57
B2H6XX	Rate/Financial Analyst V	B55#	H8G6XX	Rate/Financial Analyst V	H61#
B3C2TX	Investment Officer I	B40	H8H1XX	Investment Officer I	H46
B3C3XX	Investment Officer II	B48	H8H2XX	Investment Officer II	H54
B3C4XX	Investment Officer III	B53	H8H3XX	Investment Officer III	H59
B3E1IX	Property Tax Spec Intern	B25	H8J1IX	Property Tax Spec Intern	H31
B3E2TX	Property Tax Spec I	B30	H8J2XX	Property Tax Spec I	H36
B3E3XX	Property Tax Spec II	B36	H8J3XX	Property Tax Spec II	H42
B3E4XX	Property Tax Spec III	B44	H8J4XX	Property Tax Spec III	H50
B3E5XX	Property Tax Spec IV	B50	H8J5XX	Property Tax Spec IV	H56
B3F1IX	Revenue Agent Intern	B25	H8K1IX	Revenue Agent Intern	H31
B3F2TX	Revenue Agent I	B31	H8K2XX	Revenue Agent I	H37
B3F3XX	Revenue Agent II	B37	H8K3XX	Revenue Agent II	H43
B3F4XX	Revenue Agent III	B45	H8K4XX	Revenue Agent III	H51
B3F5XX	Revenue Agent IV	B50	H8K5XX	Revenue Agent IV	H56
B3G1IX	Out-of-State Rev Agent Intern	B49	H8K4XX	Revenue Agent III	H51
B3G2TX	Out-of-State Rev Agent	B50	H8K5XX	Revenue Agent IV	H56
B3H1XX	Tax Conferee I	B50	H8L1XX	Tax Conferee I	H56
B3H2XX	Tax Conferee II	B52	H8L2XX	Tax Conferee II	H58
B3J1IX	Tax Compliance Agent Intern	B28	H8M1IX	Tax Compliance Agent Intern	H34
B3J2TX	Tax Compliance Agent I	B32	H8M2XX	Tax Compliance Agent I	H38
B3J3XX	Tax Compliance Agent II	B38	H8M3XX	Tax Compliance Agent II	H44
B3J4XX	Tax Compliance Agent III	B42	H8M4XX	Tax Compliance Agent III	H48
B3K1TX	Tax Examiner I	B23	H8N1XX	Tax Examiner I	H29
B3K2XX	Tax Examiner II	B27	H8N2XX	Tax Examiner II	H33
B3K3XX	Tax Examiner III	B33	H8N3XX	Tax Examiner III	H39
B3K4XX	Tax Examiner IV	B38	H8N4XX	Tax Examiner IV	H44
B3K5XX	Tax Examiner V	B46	H8N5XX	Tax Examiner V	H52



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

### **ACCOUNTANT**

H8A1XX TO H8A4XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses four levels in the Professional Services Occupational Group and describes work in governmental agency accounting. The professional accounting position is typically more involved in the design, structure, and maintenance/update of the accounting system used by a unit while the technical accounting position will be more responsible for the generation of actual transactions on a day-to-day basis. The type of responsibility found at the professional accountant level typically requires the application of accounting theories, generally accepted accounting principles (GAAP), and standards (Financial Accounting Standards Board) usually acquired through an accounting or finance degree. Professional accounting is further defined as a position that utilizes all four of the technical accounting functions (as defined in that series), plus significant involvement in the three upper level functions contained in the definitions section of this class description.

Within the constraints of statewide fiscal rules and accounting systems, accountants are involved with Colorado Financial Reporting System (COFRS) modules and public agency and program accounting stand-alone systems and sub-systems maintenance, as well as any necessary development, implementation and modification of agency systems or sub-systems. Accountants also work with accounting and fiscal condition reports preparation, analysis, and interpretation; accounting records production and maintenance; and accounting reports and statements review to assure accurate reflection of fiscal conditions of the agency and/or program and to assure compliance with generally accepted accounting principles, the Colorado Financial Reporting System (COFRS), the Governmental and Financial Reporting Standards (GASB), and state fiscal rules. Positions also provide accounting and/or financial advice to agency controllers and management. Positions at the II, III, and IV levels sometimes function in a chief accountant support capacity to the agency controller who manages the financial systems of an agency.

Payroll accountants accomplish professional level accounting duties similar to those described in the preceding paragraphs, as they are involved in payroll stand-alone systems. Typical duties include establishing payroll systems and their processes including system backup and disaster recovery

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

**July 1, 2009**

procedures. They plan and evaluate the operations of payroll systems, evaluate hardware and software needs and changes, plan the production of management information reports, maintain system security, and audit payroll operations and outputs. Positions typically determine system schedules and how to handle unusual payroll and deductions according to state and federal reporting and payment or liability requirements. System interfaces with other financial or management information systems are also responsibilities of such positions.

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## **ACCOUNTANT I**

H8A1XX

### **CONCEPT OF CLASS**

This class describes the first-level accountant where positions are generally assigned limited duties and responsibilities for maintaining COFRS modules and stand-alone programs within an agency accounting system. Duties include collecting payments due an agency, issuing disbursements to discharge an agency's financial obligations, and recording transactions based on source documents; the preparation of both non-standard accounting reports on request, standard accounting reports produced on a scheduled basis, and records; preparation of journal entries; reconciliation of discrepancies in accounting records or control mechanisms; review of accounting records and transactions to assure conformance to statutes, statewide fiscal rules and accounting system procedures, agency policies and procedures, and professional principles; authorizing transactions; adjustment, closure, and balance of accounts and/or preparation of year-end statements; and, monitoring accounts to assure sufficiency of funds, proper expenditure of funds, and conformance with state rules and regulations and the requirements of any grantors. Positions may have work leader responsibilities for accounting technicians.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the operational level, as described here. Within limits set by the specific accounting process and system, choices involve deciding what operation is required to carry out the accounting process. This includes determining how the operation will be completed. For example, within the context of general state fiscal rules, statewide accounting system processes, and agency accounting practices, a position determines necessary error corrections to be made or debt adjustments to be authorized to balance an account. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established accounting process. As an example, within the constraints of the state's general accounting practices, a position recommends a change in the agency or program reporting format or procedure to better achieve reporting objectives. Choices are within a range of specified, acceptable standards, alternatives, and technical practices.

**Complexity --** The nature of, and need for, analysis and judgment is patterned, as described here. Positions study financial information to determine what it means and how it fits together in order to get practical solutions in the form of selecting procedures to analyze data and to generate non-standard

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

**July 1, 2009**

accounting reports. Guidelines in the form of accounting standards, state fiscal rules and accounting systems, and agency procedures exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the accounting task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, a position selects the necessary accounting data to gather from various sources and analyzes to satisfy a management request for a non-standard program fiscal report.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of detecting information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, a position interviews accounting system users in order to identify sources of errors in accounting transactions, and to recommend possible change in user training programs to correct source errors.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or work leader, generally for accounting technicians. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

### **ACCOUNTANT II**

H8A2XX

### **CONCEPT OF CLASS**

This class describes the fully-operational accountant. In addition to the duties and responsibilities of a first-level Accountant I, positions in this class have decision making authority for supporting agency sub-systems, for maintaining agency interaction with COFRS modules, and for maintaining agency stand-alone sub-systems, including resolving and analyzing problems associated with this work. Positions may have work leader or supervisory responsibilities, generally for accounting technicians. The staff authority is recognized by peers and management as an expert upon whom others rely. The Accountant II differs from the Accountant I on the Decision Making factor and possibly differs on the Line/Staff Authority factor.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

**July 1, 2009**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by state fiscal rules, generally acceptable professional accounting principles, the agency's available technology and resources, and fiscal accounting objectives and regulations established by a higher management level, choices involve determining the accounting process for an agency sub-system, including maintaining the set of accounting operations within state and federal accounting guidelines. The general accounting system exists but must be individualized in the form of modules and agency sub-systems. For example, a position investigates problems within a sub-system and decides whether it requires modification or whether the problem lies with the operation of the sub-system by users and is a training issue. This individualization requires analysis of accounting and fiscal data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in accounting processes that assure the integrity of the information. This examination requires the application of known and established accounting theory, principles, conceptual models, professional standards, precedents, and statewide system rules and regulations in order to determine their relationship to the accounting problem. As an example, a position analyzes changing federal program requirements and decides to recommend changes in an accounting sub-system in order to generate annual reports required by the federal agency. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study financial information to determine what it means and how it fits together in order to get practical solutions in the form of selecting processes to analyze data and generate non-standard accounting reports. Guidelines in the form of generally accepted accounting principles, state fiscal rules and accounting systems, and agency procedures exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the accounting task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions study sub-system options to select the reporting formats compatible with the needs of agency program staff or management.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of detecting information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, a position interviews accounting system users in order to identify sources of errors in accounting transactions, and to recommend possible change in user training programs to correct source errors.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor, work leader, staff authority, or unit supervisor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over

**CLASS SERIES DESCRIPTION (Cont'd.)**

**ACCOUNTANT**

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other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients.

**OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**ACCOUNTANT III**

H8A3XX

**CONCEPT OF CLASS**

This class describes the third-level accountant. In addition to the duties and responsibilities of an Accountant II, positions in this class possibly have supervisory-level duties and responsibilities for other accountants or positions may have responsibilities for altering procedures and processes for a stand-alone accounting sub-system in an agency and are viewed by agency management as the agency expert. Positions commonly deal with changing fiscal environments, tax laws, and state regulations. The Accountant III differs from the Accountant II on the Complexity factor and possibly differs on the Line/Staff Authority factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the process level, as described here. Within limits set by state fiscal rules, generally acceptable accounting principles, the agency's available technology and resources, and fiscal accounting objectives and regulations established by a higher management level, choices involve determining the accounting process for an agency sub-system, including maintaining the set of accounting operations within state and federal accounting guidelines. The general accounting system exists but must be individualized in the form of modules and agency sub-systems. For example, a position investigates problems within a sub-system and decides whether it requires modification or whether the problem lies with the operation of the sub-system by users and is a training issue. This individualization requires analysis of accounting and fiscal data that is complicated.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

**July 1, 2009**

Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in accounting processes. This examination requires the application of known and established accounting theory, principles, conceptual models, professional standards, precedents, and statewide system rules and regulations in order to determine their relationship to the accounting problem. As an example, a position analyzes changing federal program requirements and decides to recommend changes in an accounting sub-system in order to generate required annual reports. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting theories, concepts, and generally accepted principles in order to tailor them to develop a different approach or tactical plan to fit specific agency or program accounting needs and circumstances in order to maintain sub-systems and assure interaction between agency sub-systems and statewide accounting systems. As an example, a position modifies an assigned accounting sub-system to fit agency program needs to conform to changing state statutes. While general accounting principles, policy, precedent, non-specific practices, and statewide system guidelines exist, additional, specific accounting information is often required for management needs and decision making. For example, a position analyzes accounting data and adapts accounting report sub-systems to meet management need for non-standard fiscal information and ad hoc reports. In conjunction with accounting theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing state fiscal rules and agency accounting procedures so they can be applied to particular agency circumstances and to deal with emergencies.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Detecting information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, a position interviews accounting system users in order to identify sources of errors in accounting transactions, and to recommend possible change in user training programs to correct source errors.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. For example, positions advise and train agency program staff on correct accounting procedures to follow to bring their program records into compliance with agency sub-system requirements.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader, staff authority, or unit supervisor. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

**July 1, 2009**

#### **OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients. As an example, agency management relies on a position at this level to provide guidance and consultation on the design and implementation of an accounting sub-system and controls, and to assure that the sub-system is in compliance with statewide accounting system rules and procedures

#### **OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **ACCOUNTANT IV**

H8A4XX

#### **CONCEPT OF CLASS**

This class describes the fourth and highest level class in the accountant series. In addition to the duties and responsibilities of lower-level accountants, positions in this class have greater authority for maintaining agency accounting sub-systems and have managerial authority for an accounting unit. The Accountant IV differs from the Accountant III on the Decision Making and Purpose of Contact factors, and may differ on the Line/Staff Authority factor.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the accounting and fiscal reporting objectives established by the higher management (strategic) or controller level. This involves establishing what accounting processes will be done and how sub-systems will interact, developing the budget, and developing the staffing patterns and work units in order to deploy staff. As an example, as necessary, positions design and implement accounting sub-systems to be applied by agency units statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager determines the accounting sub-systems, agency guidelines, and programs for the future. For example, a position decides to modify internal processes to meet quality assurance goals.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

**July 1, 2009**

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting theories, concepts, and generally accepted principles in order to tailor them to develop a different approach or tactical plan to fit specific agency or program accounting needs and circumstances in order to maintain sub-systems and assure interaction between sub-systems and statewide systems. While general accounting principles, policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation. For example, a position analyzes accounting data and adapts accounting report sub-systems to meet management need for non-standard fiscal information and ad hoc reports. In conjunction with accounting theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing state fiscal rules and agency accounting procedures so they can be applied to particular agency circumstances and to deal with emergencies.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. As an example, positions explain basic accounting theory to agency management so that they understand accounting sub-system requirements that agency program staff are expected to comply with.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or second level supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in the accountant class series or at the same conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The second-level supervisor must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **DEFINITIONS**

Accounting System - A central accounting system which monitors all accounting transactions that clear a centralized control point where totals for all accounting sub-systems are accumulated and recorded, and from where all accounting sub-systems are generated. The Colorado Financial Reporting System (COFRS) is an example.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTANT**

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Accounting Sub-system - A system which further breaks down a central accounting system to process transactions for whole accounting areas within the overall centralized accounting report system. Modules of the COFRS system are examples. Stand-alone agency sub-systems are also an example.

Professional accounting functions:

Interpreting, analyzing, evaluating and investigating - This item must be included in any fully professional level accountant position. Doing research, making evaluations and producing decisions concerning financial items that may not be defined or easily understood by others. Such interpretation, evaluation and investigation are performed with special consideration given to the impact of the action on the accounting system's integrity. This function goes beyond providing information or clarification of system rules, practices, or standards.

Training, recommending, implementing and advising – Instructing or counseling others in the use of methods, practices, procedures, rules, laws or related standards where the object is to train others. The advisory duties relate to a position that must prepare recommendations to management or others on how to deal with or treat (financially) a particular problem in general accounting.

Planning and designing – Providing the necessary research and basic development schemes on how accounting systems should work or how related items must work together to fit into a comprehensive and cohesive whole with built-in financial controls.

### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

### **CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/00 (DLF). Added payroll and professional accounting work description and definitions. Published as proposed 4/17/00.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 6/1/85. Changed some examples of work.

Revised 7/1/84. Changed relationship.

Revised 7/1/82. Changed relationship, minimum qualifications, and substitution.

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**ACCOUNTANT**

**July 1, 2009**

Created 1/1/75.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Accountant I	Operational	Patterned	Detect	Indiv. Contributor or Work Leader
Accountant II	Process	Patterned	Detect	Indiv. Contributor, Work Leader, Staff Authority, or Unit Supervisor
Accountant III	Process	Formulative	Detect & Advise	Work Leader, Staff Authority, or Unit Supervisor
Accountant IV	Interpretive	Formulative	Clarify	Unit Supervisor or Manager

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## STATE OF COLORADO

### CLASS SERIES DESCRIPTION

July 1, 2009

### ACCOUNTING TECHNICIAN

H8B1XX TO H8B4XX

#### DESCRIPTION OF OCCUPATIONAL WORK

This class series uses four levels in the Professional Services Occupational Group and describes work in support of the accounting operations of a state agency. Technical accounting is defined as any accounting process, which typically utilizes any three of the first four function areas – i.e. recording, classifying, verifying, and reporting. Technical accounting work may entail work where the position predominantly applies most of the accounting transaction area functions quite thoroughly; however, work generally does not involve applying the theory or practice of how the whole accounting system works. In other words, an action or decision that a technical position makes in an area of specialty, he/she will be aware of the impact of such on the specialty area but is not expected to know the impact on the total accounting system or the financial status of the organization.

The technical accounting position's duties will typically be heavily oriented and involved in the transaction processes while the professional accountant will be more involved in the structure and controls of the system to properly reflect the financial condition of a unit's business operations. The concepts and definition for professional level accounting is found in the class description for Accountants.

Positions in the class series provide technical support work to agency accountants and program managers by processing financial transactions and maintain accurate and complete records of transactions. Accounting technicians complete and code receipts, vouchers, and journal entries; pay vouchers; process accounts payable and accounts receivable; post transactions to assigned journals and ledgers or enter to automated systems; review source documents for proper authorization, accuracy, and compliance with accounting rules; verify and correct discrepancies and errors; monitor sufficiency of funds in accounts; adjust and balance accounts, and compile data and produce financial statements; and, act as a technical resource to non-accounting agency

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

staff. Positions may recommend changes in various accounting reports, formats, and operating procedures to supervisors.

Similar to technical accounting, technical payroll duties typically are heavily oriented and involved in transaction processes within the four functions as listed in the definitions section of this class description. Duties included as technical are checking/auditing time and attendance records; calculating or computing wages, overtime, and premium pays; entering or posting changes in pay and deductions; explaining changes or adjustments to employees and supervisors; validating agency payroll production runs; preparing summary reports; documenting agency internal payroll procedures/steps; and verifying agency accounts and balances.

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## **ACCOUNTING TECHNICIAN I**

H8B1XX

### **CONCEPT OF CLASS**

This class describes the first-level accounting technician. Work is performed within established and known accounting systems, processes, and operations. Duties include, but are not limited to, computing charges, deductions, discounts, interest, and payments; paying vouchers; processing accounts payable and accounts receivable; processing accounting forms and routing for approval; checking for proper documentation, accuracy of figures and codes, compliance with rules and regulations, and necessary signatures; batching data for input or inputting data into the automated accounting systems; verifying data entered and making correcting entries; collecting and depositing payments and balancing receipts and deposits; maintaining logs and files; and, distributing warrants, statements, reports, etc.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the accounting operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. For example, within the limits of systems and their operations, processes and procedures, positions determine the speed, methods, and timing to efficiently complete assignments. Also, as an example, the selection of proper documents and codes depends on the type of transactions. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. As an example, if the calculations are incorrect, or the wrong code or form is used, it will result in a delay or error in the accurate and timely processing of data. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. For example, positions prioritize work to meet schedules and deadlines,

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

assure that correct codes and documents are used, and determine which rules and regulations apply in given circumstances. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. For example, in balancing an account, positions need to review numerous entries. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. As an example, positions make exceptions to receivable procedures but the alternatives are established and the selection of an option does not change the operation itself.

**Complexity** -- The nature of, and need for, analysis and judgment is prescribed, as described here. Positions apply established, standard accounting guidelines that cover work situations and alternatives. For example, some of the guidelines available include forms, deadlines and schedules, processing procedures, formulas for calculation, coding schemes, fee structures, computer systems and screens, verbal and written instructions, manuals, and rules and regulations and agency policy. Action taken is based on learned, specific guidelines that permit little deviation or change as the task is repeated. As an example, the proper action is dictated by the task itself, such as reporting schedules, the selection and use of proper forms and formats for collecting data or generating reports, or the requirements of accounting system procedures. Positions in this class solve problems, apply guidelines, and use processes that are stated and defined. Any alternatives to choose from are clearly right or wrong at each step. For example, the proper form and sequence of processing steps depend on the system and type of transaction, exceptions granted are within clear and established alternatives. While positions in this class perform work that involves multiple steps in a process, each step must be performed correctly or the process and its result will be inaccurate or may fail.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of exchanging or collecting information with contacts. This involves giving learned information that is readily understandable by the recipient or collecting factual information in order to solve problems, errors, or complaints. For example, positions explain charges, calculations, or deductions; explain procedures; or answer questions about information contained in standard accounting reports.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

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## **ACCOUNTING TECHNICIAN II**

H8B2XX

### **CONCEPT OF CLASS**

This class describes the second-level accounting technician. While the types of duties are similar to those performed by the Accounting Technician I, the job complexity is different. The systems, operations, and processes are still established and defined but allow more flexibility and latitude in adapting practical approaches and routines for various situations. Not all circumstances are covered by established guidelines so positions must improvise solutions and alternatives. For example, positions design processing procedures used by others. This class also includes the work leader that involves the performance of such duties as assigning work and scheduling, as described in the Line/Staff Authority factor. The Accounting Technician II differs from the Accounting Technician I on the Complexity and the Purpose of Contact factors, and may differ on the Line/Staff Authority factor.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the accounting operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. For example, within the limits of systems and their operation, processes and procedures, positions determine the speed, methods, and timing to efficiently complete assignments. Also, as an example, the selection of proper documents and codes depend on the type of transactions. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. As an example, if the calculations are incorrect, or the wrong code or form is used, it will result in a delay or error in the accurate and timely processing of data. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. For example, positions prioritize work to meet schedules and deadlines, assure that correct codes and documents are used, and determine which rules and regulations apply in given circumstances. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. For example, in balancing an account, positions need to review numerous entries. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. As an example, positions make exceptions to receivable procedures but the alternatives are established and the selection of an option does not change the operation itself.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study information on the nature of problems in relation to needs and pre-established guidelines to determine what it means and how it fits together in order to get practical solutions in the form of resolutions to problems or discrepancies, updated forms and reports. Guidelines in

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

the form of accounting systems, processes, forms, deadlines and schedules, commands and manuals for software packages, fee structures, formulas for calculations, coding schemes, regulations and rules, and verbal and written instructions still exist for most situations. In this class, the guidelines allow more latitude because they conflict or are unclear or nonspecific. For example, positions balance differing guidelines and procedures in selecting accounting operations and procedures to employ in any given circumstance. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. As an example, positions select payment plans, within set guidelines, for non-contested billings and debts.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, positions discover errors in data submitted, correct data and reports, and inform staff as to the correct data to submit and the proper forms to use.

Advising on the direction taken to resolve complaints or problems and influencing actions and behaviors. Positions advise individuals on how to resolve delinquent payments or disputed billings and discuss ways to avoid such problems in the future.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or work leader. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

### **OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

## **ACCOUNTING TECHNICIAN III**

H8B3XX

### **CONCEPT OF CLASS**

This class describes the third-level accounting technician. The type of duties are similar to those performed by the Accounting Technician II though the decision making level allows for flexibility in deciding how operations will be completed. The Accounting Technician III differs from the Accounting Technician II on the Decision Making factor.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions at this level revise procedures, design forms and screens, write manuals, and design paperwork processing steps. The operations designed by positions at this level are typically used by others in the work unit. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. As an example, positions apply established accounting processes and guidelines when setting up billing procedures. Positions also may develop parallel internal reporting and tracking systems. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, in deferring fees, positions apply accounting processes, rules, and requirements.

**Complexity --** The nature of, and need for, analysis and judgment is patterned, as described here. Positions study information on the nature of problems in relation to needs and pre-established guidelines to determine what it means and how it fits together in order to get practical solutions in the form of resolutions to problems or discrepancies, updated forms and reports. Guidelines in the form of accounting systems, processes, forms, deadlines and schedules, commands and manuals for software packages, fee structures, formulas for calculations, coding schemes, regulations and rules, and verbal and written instructions still exist for most situations. In this class, the guidelines allow more latitude because they conflict or are unclear or nonspecific. For example, positions balance differing guidelines and procedures in selecting accounting operations and procedures to employ in any given circumstance. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. As an example, positions select payment plans, within set guidelines, for non-contested billings and debts.

**Purpose of Contact --** Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

Discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, positions discover errors in data submitted, correct data and reports, and inform staff as to the correct data to submit and the proper forms to use.

Advising on the direction taken to resolve complaints or problems and influencing actions and behaviors. Positions advise individuals on how to resolve delinquent payments or disputed billings and discuss ways to avoid such problems in the future.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or work leader. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## **ACCOUNTING TECHNICIAN IV**

H8B4XX

### **CONCEPT OF CLASS**

This class describes positions with supervisory duties and responsibilities. The Accounting Technician IV differs from the Accounting Technician III on the Line/Staff Authority factor only.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions at this level revise procedures, design forms and screens, write manuals, and design paperwork processing steps. The operations designed by positions at this level are

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

typically used by others in the work unit. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. As an example, positions apply established accounting processes and guidelines when establishing billing procedures. Positions also may develop parallel internal reporting and tracking systems. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, in deferring fees, positions apply accounting processes, rules and requirements.

**Complexity** --The nature of, and need for, analysis and judgment is patterned, as described here. Positions study information on the nature of problems in relation to needs and pre-established guidelines to determine what it means and how it fits together in order to get practical solutions in the form of resolutions to problems or discrepancies, updated forms and reports. Guidelines in the form of accounting systems, processes, forms, deadlines and schedules, commands and manuals for software packages, fee structures, formulas for calculations, coding schemes, regulations and rules, and verbal and written instructions still exist for most situations. In this class, the guidelines allow more latitude because they conflict or are unclear or nonspecific. For example, positions balance differing guidelines in writing technical accounting procedures. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. As an example, positions develop individual collection plans based on the debtor's ability to pay, and prior to referral to a collections unit.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, positions discover errors in data submitted, correct data and reports, and inform staff as to the correct data to submit and the proper forms to use.

Advising on the direction taken to resolve complaints or problems and influencing actions and behaviors. Positions advise individuals on how to resolve delinquent payments or disputed billings and discuss ways to avoid such problems in the future.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

#### **DEFINITIONS**

Accounting System - A central accounting system which monitors all accounting transactions that clear a centralized control point where totals for all accounting sub-systems are accumulated and recorded, and from where all accounting sub-systems are generated. The Colorado Financial Reporting System (COFRS) is an example.

Accounting Sub-system - A system which further breaks down a central accounting system to process transactions for whole accounting areas within the overall centralized accounting report system. Modules of the COFRS system are examples. Stand-alone agency sub-systems are also an example.

Technical Accounting functions:

Recording – Making a record of the actual financial transaction, either in manual or electronic entry form. One of many typical examples: prepares inter-departmental or inter-agency journal entries.

Classifying – Ascertain that the proper codes are attached to transactions to facilitate the proper entry and action into the financial accounting system. One of many typical examples: determines proper agency account, fund, object, and/or program codes to effect transfers, corrections, or adjustments to ledgers or accounts.

Verifying – Ascertain that certain items agree with pre-determined accounting system structures, administrative rules, regulations, or procedures. One typical example: reconciling discrepancies in ledgers for proper balance or reconciling bank statements to control accounts.

Reporting – The actual preparation of fiscal or budget reports through the process of accumulation of fiscal or budget source code data into a format appropriate to reflect an accurate statement of financial condition of an entity. One of many typical examples: explaining the meaning and impact of special reports generated or making presentations on or explaining special financial reports.

#### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2009**

#### **CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/01 (DLF). Changed pay relationship of Accounting Technician IV (B1C4) as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Added payroll and technical definitions to description. Published as proposed 4/17/00.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 6/1/85. Changed some examples of work.

Revised 7/1/84. Changed the relationship summary.

Revised 7/1/82. Changed class code, title, relationship, KSAs, and minimum qualifications for A1079X Accounting Technician I-B, A1080X Accounting Technician II, A1081X Accounting Technician III, and A1082X Accounting Technician IV.

Created 7/1/82. A1078X Accounting Technician I-A.

Created 1/1/75. A1079X Accounting Technician I-B through A1082X Accounting Technician IV.

#### **SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Accounting Technician I	Defined	Prescribed	Exchange	Indiv. Contributor
Accounting Technician II	Defined	Patterned	Detect & Advise	Indiv. Contributor or Work Leader
Accounting Technician III	Operational	Patterned	Detect & Advise	Indiv. Contributor or Work Leader
Accounting Technician IV	Operational	Patterned	Detect & Advise	Unit Supervisor

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

#### **CONTROLLER**

H8C1XX TO H8C3XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses three levels in the Professional Services Occupational Group and describes work as the manager or accounting authority for the financial systems of state government agencies. Positions in this class series apply the principles, theories, and practices of accounting and public administration either as controllers or accounting specialists.

Controllers are chief accounting officers responsible for planning, implementing, and managing the accounting operations and functions of a centralized accounting report system for a state agency or division. Positions in this class series interpret and apply generally accepted accounting principles, theory, and state fiscal rules and policies for agency management and accounting staff. Positions manage accounting functions ranging from single to multiple agency programs utilizing single to multiple funding sources (cash, general, and federal).

Accounting specialists work with accounting data, programs and systems on a program-wide or statewide basis and provide consultative accounting expertise to controllers, budget officers, accountants and managers. Positions in this class series are involved in the analysis of accounting system needs for modification or improvement and in the design, development and implementation of accounting systems on a program-wide or statewide basis. Positions assure compatibility of state and program accounting systems with state fiscal rules, policies and professionally accepted accounting principles. Some positions may function as field controllers.

**INDEX:** Controller I begins on page 2, Controller II begins on page 4, Controller III begins on page 7.

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

## **CONTROLLER I**

H8C1XX

### **CONCEPT OF CLASS**

This class describes the first-level controller. Duties include managing the analysis and review of state agency funding sources, program requirements and expenditures, grant requirements, professional accounting theory and standards, and state fiscal rules, policies and procedures. Within state fiscal guidelines, positions manage the maintenance of agency accounting sub-systems. As necessary, positions also manage the modification of central accounting system procedures to adapt sub-systems, including internal control procedures, in order to satisfy management needs and operating program financial reporting requirements. Positions also advise agency management on accounting and fiscal matters.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the process level, as described here. Within limits set by state fiscal rules, professional accounting principles, the agency's available technology and resources, and fiscal objectives and regulations established by a higher management level, choices involve managing and maintaining the accounting operations and functions, including designing the set of accounting functions and operations when required. The state's general accounting system exists but must be implemented and applied to specific state agency settings. For example, a position oversees the design of an accounting sub-system to track line item expenditures for a new agency program mandated by state legislation. This individualization requires analysis of accounting and program data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in accounting processes. This examination requires the application of known and established accounting theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the agency accounting problem. As an example, a position directs the analysis of changing federal grant requirements and decides to modify an agency's internal accounting control procedures to stay in compliance with new grant reporting requirements. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** – The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting theories and principles and state fiscal rules in order to tailor them to develop a different approach or tactical plan to fit specific state agency accounting/fiscal or program circumstances, or funding source requirements. While general state fiscal policy, precedent, or non-specific accounting principles exist, they are inadequate in detail so they are relevant only through approximation. For example, a position adapts accounting sub-system procedures to meet program reporting requirements changed by new state or federal regulations. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing state fiscal

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

guidelines so they can be applied to particular agency or program circumstances and to deal with emergencies. For example, a position adapts an agency's program accounting report procedures to provide fiscal information requested by a state legislative committee.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of either of the following:

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For instance, a position negotiates the grant reporting requirements with grantor representatives as an award is being finalized.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, the position represents the agency and testifies before legislative committees.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor, work leader, or unit supervisor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **CONTROLLER II**

H8C2XX

#### **CONCEPT OF CLASS**

This class describes the second-level controller or first level accounting specialist. In addition to the duties and responsibilities of a Controller I, positions rate higher on the decision making and complexity factors, due in part to an increased number and size of programs and funding sources. The Controller II differs from the Controller I on the Decision Making and Complexity factors and may differ on the Line/Staff Authority factor.

This class also describes the fully-operational accounting specialist. Duties include researching rules, regulations and accounting principles and consulting with state agency accounting and fiscal staff, program staff and management to identify accounting system design and/or modification needs. Positions also analyze legislative and administrative procedures and requirements and accounting system operations and methods to identify accounting system design and/or modification needs. Positions develop new accounting procedures and schedules for statewide or agency-wide implementation. Positions also consult with and/or train local government and private-sector agency staff to assure that their accounting systems meet state fiscal and reporting standards when those agencies are involved in state-funded or monitored programs. Positions provide specialized training to accounting staff in state agencies.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the interpretive level, as described here. Within limits of state fiscal rules and allocated human and fiscal resources, choices involve determining tactical plans to achieve the fiscal tracking and control objectives established by the higher management (strategic) level. This involves establishing what accounting sub-systems will be established and what accounting processes will be done, developing the unit budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions will develop staffing patterns which assure that program fiscal reporting requirements and state fiscal reporting regulations are met. This level includes inventing and changing sub-systems and altering guidelines that will be applied by others statewide. As an example, as required by agency missions, positions establish accounting sub-systems used by agency units. By nature, this is a level where positions are not bound by processes and operations in their own agency programs or sub-systems as a framework for decision making and there are novel or unique accounting or fiscal situations that cause uncertainties that must be addressed at this level. As an example, uncertainties caused by changing regulatory and fiscal reporting guidelines must be addressed in order to establish fiscal reporting procedures at the agency level. Through deliberate

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

analysis and experience with these unique situations, the manager or expert determines the sub-systems, guidelines, and programs for the future.

#### **OR**

The decisions regularly made are at the process level. This level of decision making is only used in conjunction with accounting specialist positions. Within limits set by state fiscal rules, professional accounting principles, the agency's available technology and resources, accounting system control and report objectives, and regulations established by a higher management level, choices involve determining accounting processes and systems. This includes designing and implementing sets of operations, functions and systems. The statewide fiscal standards or systems exist but must be individualized. For example, a position establishes an accounting sub-system for a program to meet newly issued federally-funded program accounting report requirements. This individualization requires analysis of accounting procedures, schedules and data that are complicated. Analysis is breaking the accounting problem into parts, evaluating and interpreting the parts, and making decisions such as adaptations or modifications to accounting procedures or schedules. This analysis requires the evaluation and application of the full range of accounting theory, professionally accepted principles, conceptual models and precedents. Through analysis, for example, positions determine that agency accounting sub-systems are not in compliance with state fiscal standards and recommend to agency controllers and/or management that the systems be modified to assure such compliance. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative. Positions evaluate the relevance and importance of accounting theories, concepts and generally accepted principles in order to tailor them to develop a different approach or tactical plan to fit specific program-wide or statewide accounting system needs for state agencies. While general state fiscal policy and professional accounting precedents, principles and non-specific practices exist, they are often inadequate so they are relevant only through analogy or approximation to meet specific needs. In conjunction with the full range of accounting theories, concepts and principles, positions use judgment and resourcefulness in tailoring the existing statewide fiscal rules and state controller guidelines so they can be applied to particular program or statewide circumstances and to accommodate changing legislative or administrative requirements. For example, a position will determine how the state will account for and report items both under state accounting principles and higher education accounting principles.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Clarifying underlying rationale, intent and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, a position will offer training to accounting and fiscal staff on the accounting theory behind accounting system design or modification. Such

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

clarification or training goes beyond technical instruction about how to use accounting systems or process transactions. It must include explanation of the underlying conceptual basis of the system to other professionals or management.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For instance, a position negotiates the grant reporting requirements with grantor representatives as an award is being finalized.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, the position represents the agency and testifies before legislative committees.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader, staff authority, or unit supervisor.

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of a statewide program or system. This authority directly influences management decisions at least on a program-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of a program-wide system or regarding the application of a statewide system within the agency or to its clients.

**OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and

**CLASS SERIES DESCRIPTION (Cont'd)**

**CONTROLLER**

**July 1, 2009**

recommend hire, promotion, or transfer. This level is not used in conjunction with accounting specialist positions.

**CONTROLLER III**

H8C3XX

**CONCEPT OF CLASS**

This class describes the third, and highest, level controller and the highest level Accounting Specialist. The Controller III differs from the Controller II on the Decision Making factor and may differ on the Line/Staff Authority factor.

This class also describes the advanced accounting specialist. Positions in this class have supervisory or senior authority responsibilities, including managerial responsibility for recommending and/or implementing change in accounting systems statewide. This level of accounting specialist differs from the fully-operational accounting specialist on the Decision Making, Complexity and Line/Staff Authority factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the programmatic level, as described here. Within limits set by organizational policy, general management directives, overall fiscal goals and objectives, and allocated fiscal and staff resources, choices involve formulating or adjusting accounting sub-systems, specifying accounting and fiscal objectives, and allocating human and fiscal resources among constituent agency programs. This involves independently, and under conditions of uncertainty, determining what has been done, what can be done, proposals for long-term policy, and estimates of what new resources are required. For example, within the restrictions of state fiscal policy, a position will establish the accounting sub-systems and internal accounting controls for an agency. The long-term strategic plans, purposes, and staffing determined by this level require integration with programs and other support functions in the overall agency plan. For example, the controller will be involved with the agency budget process. Program, as used here, is defined by the mission of an agency or division as opposed to a segment or piece of a program, such as planning, program evaluation, etc. This level does not describe positions that are applying a program controlled by another agency that has the authority and accountability for it.

**OR**

The decisions regularly made are at the interpretive level. This level of decision making is only used in conjunction with accounting specialist positions. Within limits of the state's fiscal rules, strategic master plan and allocated human and fiscal resources, choices involve determining tactical accounting system plans to achieve the accounting and fiscal reporting systems objectives established by the higher management level in the agency or statewide. This involves

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

establishing what accounting systems will be necessary, developing the budget, staffing patterns and work units in order to deploy staff to achieve agency, program or state goals. This level includes inventing and changing systems, rules and standards applied by others agency-wide, program-wide or statewide. By nature, positions at this level are not bound by accounting processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this specialist level. Through deliberate analysis and experience with these unique accounting situations, the specialist determines the accounting systems, principles, standards, procedures and schedules for the future. For example, a position will interpret statutes, develop new accounting processes to integrate current processes, train statewide staff and implement new systems.

**Complexity** – The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop agency accounting guidelines to implement accounting sub-systems that maintain the agency's mission. Detailed state accounting guidelines do not exist for many agency situations or programs. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish accounting guidelines and sub-systems that direct how an agency program will be implemented. For example, a position will develop accounting policies, procedures, and systems to assure agency compliance with state fiscal rules and policies and to also assure meeting professional accounting standards.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Clarifying underlying rationale, intent and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, a position will offer training to accounting and fiscal staff on the accounting theory behind accounting system design or modification. Such clarification or training goes beyond technical instruction about how to use accounting systems or process transactions. It must include explanation of the underlying conceptual basis of the system to other professionals or management.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For instance, a position negotiates the grant reporting requirements with grantor representatives as an award is being finalized.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, the position represents the agency and testifies before legislative committees.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader, unit supervisor, or senior authority. The work leader is partially

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor. This level is not used in conjunction with accounting specialist positions.

**OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs and systems should take in the pacesetter's field of expertise.

### **DEFINITIONS**

Accounting System - A central accounting system which monitors all accounting transactions that clear a centralized control point where totals for all accounting sub-systems are accumulated and recorded, and from where all accounting sub-systems are generated. The Colorado Financial Reporting System (COFRS) is an example.

Accounting Sub-system - A system which further breaks down a central accounting system to process transactions for whole accounting areas within the overall centralized accounting report system. Modules of the COFRS system are examples. Stand-alone agency sub-systems are also an example.

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **CONTROLLER**

**July 1, 2009**

#### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

#### **CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/01 (DLF). Converted Accounting Specialist I and II classes into Controller II and III classes, respectively, changed pay grades on all Controller classes as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed, Controllers 5/28/93; Accounting Specialists 5/24/93.

Revised 7/1/85. Changed minimum qualifications, Controllers.

Revised 7/1/84. Changed relationship, Controllers and Accounting Specialists.

Revised 7/1/82. Changed title, relationship, class codes, minimum qualifications, and deleted necessary special requirements; Controllers. Changes relationship, Accounting Specialists.

Revised 12/1/81. Changed minimum qualifications and deleted necessary special requirement for the Accounting Specialist II (A1131X).

Created 1/1/75, Controllers and Accounting Specialists.

#### **SUMMARY OF FACTOR RATINGS**

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Controller I	Process	Formulative	Negotiate or Defend	Indiv. Contributor, Work Leader, or Unit Supervisor
Controller II	Interpretive or Process *	Formulative	Clarify, Negotiate or Defend	Work Leader *, Staff Authority, * or Unit Supervisor
			Clarify, Negotiate or	Work Leader, Unit

**CLASS SERIES DESCRIPTION (Cont'd)**

**CONTROLLER**

**July 1, 2009**

Controller III	Programmatic or Interpretive *	Strategic	Defend	Supervisor *, or Senior Authority *
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Note: This level of Decision Making is only applicable with the asterisked (\*) level of Line/Staff Authority for accounting specialist positions.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

### **AUDITOR**

H8D1IX TO H8D6XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses six levels in the Professional Services and describes professional auditing work in a governmental setting. The auditing work may consist of one or more types of performance, financial, operational, or compliance audits. The work consists of planning for the audits; conducting analyses, inspections, and reviews of operations and/or records; preparing reports of findings and recommendations; presenting the reports to management, directors, or legislators; and following-up on the implementation of corrective actions. The work entails significant amounts of public relations and communications with employees, managers, customers, other agencies, legislators, or the media. The work frequently includes audit of information system development, data processing administration and maintenance, computer control and operations, and/or management controls in an electronic data processing environment.

This series also describes work in auditing employers' records and accounts for compliance with the Colorado Employment Security Act. The work entails determining tax liabilities of employers, investigating non-payments, and collecting delinquent taxes. The work entails determining the appropriate class of workers covered by the act and making formal liability determinations (rulings) on such. The work may entail negotiating assessments or liens, and defending enforcement actions in hearings.

**INDEX:** The Audit Intern begins on this page, Auditor I begins on page 2, the Auditor II begins on page 3, the Auditor III begins on page 4, the Auditor IV begins on page 5, and the Auditor V begins on page 7.

**CLASS SERIES DESCRIPTION (Cont'd.)**

**AUDITOR**

**July 1, 2009**

**AUDIT INTERN**

**H8D1IX**

**CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the first-working level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

**AUDITOR I**

**H8D2XX**

**CONCEPT OF CLASS**

This class describes the first working level. Positions in this level review audit background; identify issues or audit objectives; prepare input to audit plans; review and analyze data, records, and information; inspect or monitor ongoing operations; prepare working papers; identify possible findings and recommendations; and participate in report preparation and presentations. Positions typically participate as members of an audit team.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. For example, based on the audit plan, positions determine which records or offices need a review to satisfy audit objectives. This includes determining how the specific audit operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions use audit standards to decide when operations or financial records meet the established guidelines.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study operations and financial information to determine what it means and how it fits together in order to get practical solutions in the form of audit findings. Guidelines in the form of standards, manuals or audit guides exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions choose the performance standards by which to assess agency purchasing operations.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions detect violations of procedures or regulations.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

## **AUDITOR II**

H8D3XX

### **CONCEPT OF CLASS**

This class describes the fully-operational auditor. In addition to the work described by the Auditor I class, positions in this level coordinate agency cooperation on joint audits; advise and clarify the intent of audits to supervisors, managers, and directors; and, train others. Positions prepare reports and follow-up on findings and recommendations. This class differs from the Auditor I class in Complexity and Purpose of Contact factors.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. For example, based on the audit plan, positions determine which records or offices need review to satisfy audit objectives. This includes determining how the specific audit operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions use audit standards to decide when operations or financial records meet the established guidelines.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting, auditing, and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions tailor the treatment of accounting standards when dealing with new state revenue sources. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, when auditing new government services, positions adapt auditing standards by analogy to fit particular circumstances.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions clarify the intent of statutory mandates on performance audits.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

### **AUDITOR III**

H8D4XX

### **CONCEPT OF CLASS**

This class describes the auditor-in-charge level. In addition to work described by the Auditor II class, positions in this level establish or approve formal audit plans. As an auditor-in-charge, positions assign audit tasks to others and check the work completed. This class differs from the Auditor II class in the Decision Making factor and possibly in the Purpose of Contact factor.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions typically decide the audit plan to be used in formal audits, which includes the objectives, measures, and standards applicable. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions adapt industry standards in deciding audit plans for a statewide system. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting, auditing, and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions tailor the treatment of accounting practices when dealing with new state revenue sources. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, when auditing new government services, positions adapt auditing standards by analogy to fit particular circumstances.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least three of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions investigate complaints of ethics violations.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. For example, positions counsel other agency managers or directors on potential problem areas in a new program.

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions clarify the intent of the State Auditor's policies and audit principles employed.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate agreeable solutions to identified findings in formal audit reports.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## **AUDITOR IV**

H8D5XX

### **CONCEPT OF CLASS**

This class describes the work leader or first-supervisory level. Positions in this level have responsibility for overseeing audit unit operations and the decisions that affect the pay, status, or tenure of others. This class also describes the staff authority level that directly influence management and auditing peers on auditing systems or programs. This class differs from the Auditor III class in the Line/Staff Authority factor only.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the necessary resources to use for implementing the year-long, agency audit plan. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide which governmental audit standards apply to programs involving federal and state funds. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of auditing and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific audit circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions use accounting theories and auditing principles to establish audit plans for the unit.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate agreeable solutions with directors and county service managers to identified findings in formal audit reports.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader, staff authority, or unit supervisor. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

**CLASS SERIES DESCRIPTION (Cont'd.)**

**AUDITOR**

**July 1, 2009**

**OR**

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions within an agency. For example, management relies on such a position when making decisions regarding the direction that policy or a program should take in the staff authority's field of expertise. Managers and peers recognize and seek this level of technical guidance and direction regarding the application of a program or system within the agency or to its clients. For example, such a position has unique technical auditing expertise in the application of an auditing system and that its influence extends to management and peers alike.

**OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**AUDITOR V**

**H8D6XX**

**CONCEPT OF CLASS**

This class describes the second-supervisory level. Positions in this level have strategic decision making responsibilities for an audit organization and make decisions affecting the pay, status, or tenure of others. This class also describes those senior authority positions that directly influence peers and management beyond their agency. This class differs from the Auditor IV in Line/Staff Authority and possibly in Decision Making, Complexity, and Purpose of Contact factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the necessary resources to use for implementing the year-long, agency audit plan. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide which

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

governmental audit standards apply to programs involving federal and state funds. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

### **OR**

The decisions regularly made are at the interpretative level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions at this level establish the audit program for the agency. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. As an example, positions decide how audits will be done, their frequency, and the resolution of findings.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of auditing and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions use the accounting theories and auditing principles to establish audit plans for the unit.

### **OR**

The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish the agency's five-year audit plan.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate agreeable solutions with directors and county service managers to identified findings in formal audit reports.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a manager, a unit supervisor of three or more Auditor IIIs, or as a senior authority. NOTE: To be placed in this class as a senior authority, positions must be evaluated with Decision Making at the Interpretive level or Complexity at the Strategic level. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in the Auditor III class or at similar conceptual level in other professional auditing or examiner classes. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs, and systems should take in the pacesetter's field of expertise. For example, such a position directly influences managers and peers outside the agency on the design of an auditing system used by other agencies.

### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2009**

### **CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/01 (DLF). Converted EDP Auditor II class and Employment Tax Auditor classes into Auditor series; changed pay grades on all auditor classes as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Changed class codes and added employment tax auditing to description. Published as proposed 4/17/00.

Effective 7/1/99 (KKF). Employment Tax Auditor III (B2C4) abolished as vacant. Published as proposed 4/16/99.

Effective 11/1/94 (DLF). Added tradeoff to Auditor V. Published as proposed 9/15/94.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 9/1/88. Changed relationship, nature of work, and knowledge, skills, and abilities, EDP Auditors (A1074-75).

Revised 7/1/87. Changed class codes, titles, distinguishing factors, entrance requirements, and added options. Auditors (A1066-68, 70, 71). Created 7/1/87. Auditor III (A1069).

Revised 7/1/85. Changed entrance requirements, Employment Tax Auditors (A1171-76).

Revised 7/1/84. Changed relationships and entrance requirements, Auditors (A1066-68, 70, 71). Changed relationships, Employment Tax Auditors (A1171-76). Changed relationship EDP Auditors (A1074-75).

Created 7/1/83. Employment Tax Auditor A (A1171); Changed entrance requirements, Employment Tax Auditors (A1171-76).

Created 7/1/82. Auditor IV (A1070); EDP Auditors (A1074-75).

Revised 10/1/76. Changed nature of work and entrance requirements, Auditor II (A1068).

Created 1/1/75. Auditor IA, IB, II, and V (A1066-68, 71); Employment Tax Auditors (A1171-76).

## CLASS SERIES DESCRIPTION (Cont'd.)

### AUDITOR

July 1, 2009

### SUMMARY OF FACTOR RATINGS

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Auditor Intern	n/a	n/a	n/a	n/a
Auditor I	Operational	Patterned	Detect	Indiv. Contributor
Auditor II	Operational	Formulative	Clarify	Indiv. Contributor
Auditor III	Process	Formulative	** Detect, Advise, Clarify, or Negotiate	Indiv. Contributor
Auditor IV	Process	Formulative	Negotiate	Work Leader, Staff Authority, or Unit Supervisor
Auditor V	Process or Interpretive	Formulative or Strategic	Negotiate	Manager, Supervisor of 3 IIIs, or Senior Authority *

- Tradeoff: Requires Decision Making or Complexity at higher level.

\*\* Must have 3 of 4.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

### **BUDGET/POLICY ANALYST**

H8E1XX TO H8E5XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses five levels in the Professional Services Occupational Group and describes professional level work in public agency budget and/or policy analysis and development. Positions in this class series apply the principles, theories, and practices of high level governmental administration and budgeting.

Budget analysts are involved in governmental agency and program budget analysis, formulation, presentation, implementation, execution, and monitoring and/or review. Positions in this class series also employ economic and fiscal analysis and practices to assess the impact of proposed legislation on organizational budgets, and/or operations. Budget analysts review budget requests and make recommendations based on analysis of agency mission and structure, management and program priorities and funding, and legislative and regulatory mandates or constraints.

In addition to the above budget analysis, policy analysts also assess and analyze the political, social, economic, and environmental climates and projections to formulate the organization's future initiatives and directions in concert with agency effectiveness and efficiency standards. Positions monitor the administration of global agency budgets and influence senior managers on strategic budgetary, fiscal, and management planning issues. Positions monitor agency financial and program performance and advise management on recommended budgetary and public policy responses to new programs or legislation, or the need to seek legislative or regulatory change. May also conduct or synthesize research on emerging trends/models and issues affecting broad agency strategic policies.

**INDEX:** Budget Analyst I begins on page 2, Budget Analyst II begins on page 3, Budget & Policy Analyst III begins on page 4, Budget & Policy Analyst IV begins on page 6, and the Budget & Policy Analyst V begins on page 8.

**CLASS SERIES DESCRIPTION (Cont'd)**

**BUDGET/POLICY ANALYST**

**July 1, 2009**

**BUDGET ANALYST I**

H8E1XX

**CONCEPT OF CLASS**

This class describes the first working level budget analyst. Duties include program analysis and review in order to formulate budget proposals. Positions assist in defending budget proposals to agency management, the Governor and/or the Office of State Planning and Budget, legislative committees and staffs including the Joint Budget Committee and its staff, and other groups including federal government agencies. Analysts allocate funds, monitor expenditures and make budget adjustments, recommend supplemental requests, and analyze decision items and fiscal notes. Positions may analyze federal and state government legislation and regulations in order to advise agency and program managers and to make budget recommendations. Positions also analyze agency and program goals and priorities, financial and staffing patterns, organizational structure, and management practices in order to recommend budgetary, organizational, and programmatic changes from a fiscal perspective that enhances the efficiency and effectiveness of a state agency.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the defined level, as described here. Within limits prescribed by the operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools and equipment, speed, and appropriate steps in the operation to apply. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. Positions can be taught what to do to carry out assignments and any deviation in the manner in which work is performed does not change the end result of the operation.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study budget, program, organizational, and legislative or regulatory information to determine what it means and how it fits together in order to get practical solutions in the form of budget recommendations for agency management. Guidelines in the form of public administration theory and techniques, budget process and cycle, agency and program policies and regulations, and statutory requirements exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the analytic task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, the analyst chooses from a variety of program budget data that varies depending upon the guidelines provided by the Office of State Planning and Budgeting or agency management.

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **BUDGET/POLICY ANALYST**

**July 1, 2009**

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. By studying expenditure data and patterns, positions identify funding problems to be resolved through supplemental requests.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

### **BUDGET ANALYST II**

H8E2XX

#### **CONCEPT OF CLASS**

This class describes the fully-operational budget analyst. Analysts in this class have increased decision making latitude and program complexity due to the nature of assigned budgets and programs, the nature of regulations and legislation, the latitude for initial negotiations, and the controversial or critical nature of the assignment to the mission of the agency. Such analysts understand and apply the full spectrum of the budgeting process and adapt it to unique situations. The position will compare budget requests to business plans and identify variances, and handle multiple types of funding streams and limitations therein. Positions interpret appropriations, issue guidance to managers, and determine management's information needs in the budget arena and prepare necessary reports. This class differs from the Budget Analyst I in the Decision Making factor.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, within the context of the budgetary process, the analyst determines how to support program managers by identifying the budgetary data to gather in order to build program budgets. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. For example, within the constraints of federal government program regulations, the analyst identifies budget choices for the development of recommended state legislation. Choices are within a range of specified, acceptable standards, alternatives, and technical practices.

**Complexity** – The nature of, and need for, analysis and judgment is patterned, as described here. Positions study budget, program, organizational, and legislative or regulatory information

## **CLASS SERIES DESCRIPTION (Cont'd)**

### **BUDGET/POLICY ANALYST**

**July 1, 2009**

to determine what it means and how it fits together in order to get practical solutions in the form of budget recommendations for agency management. Guidelines in the form of public administration theory and techniques, budget process and cycle, agency and program policies and regulations, and statutory requirements exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the analytic task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, the analyst chooses from a variety of program budget data that varies depending upon the guidelines provided by the Office of State Planning and Budget or agency management.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of advising or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. In interpreting federal program regulations, an analyst advises management on recommended budgeting changes to avoid possible adverse program penalties for non-compliance.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

### **BUDGET & POLICY ANALYST III**

H8E3XX

#### **CONCEPT OF CLASS**

This is the fully-operational policy analyst level. In addition to the duties outlined in previous class concepts, analyzes budget and policy needs/resources in concert with long term business plans and measures, and recommends policy adjustments. Positions may develop and evaluate new budget models and test hypotheses to recommend adoption agency-wide. Policy analyst positions issue guidance on annualization and rate-setting processes. Positions also analyze policies and budgets with effectiveness and efficiency measures and track performance according to agency goals and objectives. Most positions establish and maintain long range budget and policy plans. This class differs from the Budget Analyst II class in the policy analysis type duties and in the Decision Making and Complexity factors.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and agency program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. The general pattern,

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### **BUDGET/POLICY ANALYST**

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program, or system exists but must be individualized. For example, within the agency's general administrative program, analysts determine the process for building division and agency budgets in concert with policy changes. This individualization requires analysis of fiscal and program data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established economic and public administration theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions in this class use analytic techniques to identify policy issues and recommend changes to resolve issues in conformance with the agency mission and objectives. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of public administration theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific fiscal, program, or organizational circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, analysts adapt budgetary guidelines and program standards to fit the needs of specific program components based on regulatory change. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions use resourcefulness in adapting existing policy guidelines to meet changing agency program requirements or goals.

**Purpose of Contact** -- -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of advising or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. In interpreting federal program regulations, an analyst advises management on recommended budgetary and policy changes to avoid possible adverse program penalties for non-compliance.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or a work leader. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing

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leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**BUDGET & POLICY ANALYST IV**

H8E4XX

**CONCEPT OF CLASS**

This class describes the first level supervisor of a budget unit or budgetary and policy analysis authority within the agency boundaries. In addition to duties described in lower classes, analysts in this class have responsibility for negotiating resolution of policy issues, speaking in defense of agency positions before legislative staffs or committees or to federal agencies, and frequently have full supervisory responsibility. Analysts in this class may direct the budget process for a division or an agency. The Budget Analyst IV differs from the Budget Analyst III on the Complexity, Purpose of Contact, and Line/Staff Authority factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and agency program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. The general pattern, program, or system exists but must be individualized. For example, within the agency's general administrative program, analysts determine the process for building division and agency budgets and policies. This individualization requires analysis of fiscal and program data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established economic and public administration theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions in this class use analytic techniques to identify policy issues and recommend programmatic changes to resolve issues in conformance with the agency goals and objectives. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** – The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how an agency program will be implemented. For example, a position will develop agency guidelines for achieving compliance with the overall state budget process set forth by the Office of State Planning and Budget and the Joint Budget Committee.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of either of the following:

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**BUDGET/POLICY ANALYST**

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Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions use resourcefulness and negotiating skills in reaching compromises with legislative members and/or staff on proposed legislation.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, a position defends the agency budget in a meeting with Joint Budget Committee staff or a hearing of the Joint Budget Committee.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or staff authority. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the positions supervised must be in this class series or at the same conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in the policy analysis field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide policy analysis system or regarding the application of a statewide or equivalent system within the agency or to its clients. For example, a position that guides the development and implementation of performance accountability measures across diverse program/policy areas reflects this level of influence.

**BUDGET & POLICY ANALYST V**

H8E5XX

**CONCEPT OF CLASS**

This class describes the budget manager or director level. Positions in this level direct and manage the budget program for a major department or agency. Positions develop and implement new budgeting strategies and policy setting models. This class differs from the Budget & Policy Analyst IV class in the Decision Making factor. It may differ in the Line/Staff Authority factor also.

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### **BUDGET/POLICY ANALYST**

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#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** – The decisions regularly made are at the interpretative level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (programmatic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions at this level establish the budget and policy analysis program for the agency. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. As an example, positions decide how policy analysis will be done, their frequency, and the resolution of findings.

**Complexity** – The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish the agency's five-year budget or operating plan.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of either of the following:

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions use resourcefulness and negotiating skills in reaching compromises with legislative members and/or staff on proposed legislation.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, a position defends the agency budget in a meeting with Joint Budget Committee staff or a hearing of the Joint Budget Committee.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or manager. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in this class series or

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at the same conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **OR**

The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

### **CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/00 (DLF). Deleted specialty areas and re-emphasized policy analysis duties in upper levels. Published as proposed 4/17/00.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 2/1/78. Changed minimum qualifications and options. Changed title of A1113X - Senior Policy/Budget Analyst, A1114X - Principle Policy/Budget Analyst, and A1115X - Supervising Policy/Budget Analyst.

Created 1/1/75.

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**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Budget Analyst I	Defined	Patterned	Detect	Indiv. Contributor
Budget Analyst II	Operational	Patterned	Advise	Indiv. Contributor
Budget & Policy Analyst III	Process	Formulative	Advise	Indiv. Contributor or Work Leader
Budget & Policy Analyst IV	Process	Strategic	Negotiate	Staff Authority or Unit Supervisor
Budget & Policy Analyst V	Interpretive	Strategic	Negotiate	Unit Supervisor or Manager

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

### **FINANCIAL/CREDIT EXAMINER**

H8F1IX TO H8F6XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses six levels in the Professional Services Occupational Group and describes work in the examination or audit of financial records, reports, and financial status of financial-related institutions to insure they abide by statutes, rules, regulations, and principles of the field. Institutions include, but are not limited to, banks, credit unions, savings and loans, insurance companies, lenders, credit agencies, real estate entities, and securities dealers. The work includes the review of financial data, documents, or statements to assess the soundness and viability of the financial institution. The work consists of the analysis of financial information to insure compliance with requirements, the development of recommendations in operating or management practices to correct deficiencies, and the recommendations on sanctions, or denial of applications or licensure. The work may include the review and analysis of insurance and securities forms, policies, certificates, or coverage types so that they conform to state and federal requirements. The work also may include the review and approval of applications for licensure or approval of new types of insurance or security products. This class series differs from the auditing classes in that this series deals with the regulatory functions of the state over financial-related institutions.

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#### **FINANCIAL/CREDIT EXAMINER INTERN**

H8F1IX

#### **CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the fully-operational level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training

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has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

**FINANCIAL/CREDIT EXAMINER I**

H8F2XX

**CONCEPT OF CLASS**

This class describes the first working level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the fully-operational examiner level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. As an example, positions decide the sequence and priority of examining an institution's financial records during a formal review. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. For example, positions decide whether the proper accounting principle was applied in the treatment of depreciation on financial reports; supervisors provide guidance when the accounting principles are non-specific.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study financial, operating, and insurance or security product information to determine what it means and how it fits together in order to get practical solutions in the form of determinations of financial soundness assessments. For example, a position studies records of electronic fund transfers to determine if federal reporting requirements were met. Guidelines in the form of agency/board regulations, state and federal statutes, standard accounting principles, and industry standards exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selections and interpretations of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, a position chooses the appropriate banking regulation to apply in the review of banks' operations.

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**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of either of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions probe operating procedures to determine deficiencies in financial controls.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions review financial statements for compliance with reporting requirements and recommend sanctions when deficiencies occur.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor.

**FINANCIAL/CREDIT EXAMINER II**

H8F3XX

**CONCEPT OF CLASS**

This class describes the fully-operational examiner level. Positions in this level conduct financial examinations of institutions, insurance or securities operations, or real estate companies to judge their compliance with operating and reporting requirements. Positions examine portions of an institution's financial operations or complete the entire examination or review. The work includes the rationale and justification in making recommendations on the soundness or the deficiencies noted. Positions recommend to managers and governing boards any corrective actions needed and then follow-up on measures approved. The work includes training and clarifying to institutional employees and managers the purpose of regulations and reporting requirements or the best means of solving problems noted during the examination. This class differs from the Financial/Credit Examiner I class in the Decision Making and Purpose of Contact factors and possibly in the Complexity factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions decide which records or data to review, how errors will be treated, and what sanctions to recommend. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions review submitted changes in a financial institution's organizational structure and decide whether proposed changes fit alternatives allowed in guidelines.

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**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as describe here. Positions study financial, operating, and insurance or security product information to determine what it means and how it fits together in order to get practical solutions in the form of determinations of financial soundness assessments. For example, a position studies records of electronic fund transfers to determine if federal reporting requirements were met. Guidelines in the form of agency/board regulations, state and federal statutes, standard accounting principles, and industry standards exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, a position chooses the appropriate insurance or real estate regulation to apply in the review of a company's operations and financial viability.

**OR**

The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of insurance or security theories and concepts, and standard accounting principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions consider new insurance concepts in evaluating new product coverage and predicted liabilities.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of all of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions interview employees of financial institutions to judge effectiveness of management practices to solve deficiencies noted during examinations.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions review real estate agency processes for compliance with federal reporting and disclosure requirements.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. For example, positions advise a new insurance firm's managers on operating practices to preclude audit trail and record keeping problems.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include

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positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**FINANCIAL/CREDIT EXAMINER III**

H8F4XX

**CONCEPT OF CLASS**

This class describes the work leader or staff authority level. In addition to work described by the previous classes, positions in this level perform as "examiner-in-charge" in reviewing and analyzing the financial conditions of institutions or security and insurance products. Positions guide and direct the work of other examiners or analysts as a team leader and are responsible for the planning and completion of the exam, its recommendations, and any follow-up actions needed. This class differs from the Financial/Credit Examiner II class in the Decision Making, Purpose of Contact, and Line/Staff Authority factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the sequences of examination, who will perform which parts, which analyses will be used, and the form and content of the report. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide how to examine financial statements related to reinsurance cases based on precedents established in other states. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity --** The nature of, and need for, analysis and judgment is patterned, as described here. Positions study financial, operating, and insurance or security product information to determine what it means and how it fits together in order to get practical solutions in the form of determinations of financial soundness assessments. For example, a position studies records of fund transfers to determine if federal reporting requirements were met. Guidelines in the form of agency/board regulations, state and federal statutes, standard accounting principles, and industry standards exist for most situations.

Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, a position chooses the appropriate insurance or real estate regulation to apply in the review of a company's operations and financial viability.

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**OR**

The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of insurance or security theories and concepts, and standard accounting principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions consider new securities concepts in evaluating marketing programs and dealer liabilities.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, examiners train institutional management teams on state regulations so as to clarify the intent of specific requirements.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader or staff authority. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients. An example is a position with agency-wide authority to guide managers on how to examine assets of an institution in receivership and tax implications.

**FINANCIAL/CREDIT EXAMINER IV**

H8F5XX

**CONCEPT OF CLASS**

This class describes the first supervisory or senior authority level. Positions in this level have responsibility for actions, which may affect the pay, status, or tenure of others. Some positions may be authorities outside the agency for matters related to examinations in one of the specialty areas. This

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class differs from the Financial/Credit Examiner III class in the Line/Staff Authority factor and possibly in the Purpose of Contact factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, supervisory positions establish the processes for reporting violations and deficiencies to supervisors, management, and governing boards. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. As an example, positions decide the viability of type's of supervised status to place problem institutions based on the standards of the industry. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity --** The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of management theories, disclosure concepts, and auditing principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions are resourceful in tailoring guidelines for an institution's continued operation under receivership based on risk concepts used in the insurance industry.

**Purpose of Contact --** Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least three of the following:

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions require additional reporting from financial institutions for deficiencies found in examinations.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise out-of-state financial institutions on requirements of the state and how to meet them.

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or

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repeating information that is available in another format. For example, positions clarify the intent of securities legislation to industry representatives.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions persuade industry associations to support or agree to rules changes which will save agency monetary resources through reduced reporting requirements.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or senior authority. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs, and systems should take in the pacesetter's field of expertise. An example of such senior authority would be the designer of a statewide system for regulating the financial operations associated with branch banking.

**FINANCIAL/CREDIT EXAMINER V**

H8F6XX

**CONCEPT OF CLASS**

This class describes the second-level supervisor or a leading authority. Positions in this level supervise multiple units through subordinate supervisors or are considered an authority on the examination of financial institutions beyond the state. This class differs from the Financial/Credit Examiner IV class in the Decision Making and Line/Staff Authority factors and possibly in the Complexity factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

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**Decision Making** -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions decide the budget and staffing for unit reorganizations to handle additional examinations of financially troubled insurance companies. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. For example, positions establish guidelines on approving certain types of investments by category of financial institution.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of management theories, disclosure concepts, and auditing principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions are resourceful in tailoring guidelines for an institution's continued operation under receivership based on risk concepts used in the insurance industry.

**OR**

The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish agency guidelines on tracking the progress of troubled or problem banks.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate cooperative agreements with federal examining agencies for separation of examiner responsibilities.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a manager or leading authority. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include

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providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The leading authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions and peers in the profession outside of state government. Managers and peers throughout the nation recognize and seek this level of technical guidance and direction because of the recognized expertise in a subject area.

**DEFINITIONS**

**Banking:** The application of financial, accounting, and auditing principles and industry practices to determine the financial condition and solvency, management, and operations of banking institutions.

**Financial Services:** The application of financial, accounting, and auditing principles and industry practices in determining the financial condition and solvency, management, and operations of state regulated savings and loans and similar financial institutions.

**Consumer Credit:** The application of financial, accounting, auditing, and investigating principles in determining rates and charges to consumers by lenders and their performance levels.

**Insurance:** The application of financial, accounting, auditing, and actuarial principles to examine insurance companies, their products, and management.

**Real Estate:** The application of auditing and real estate management principles in determining industry compliance with statutory requirements and acceptable business and financial practices.

**Securities:** The regulation of licensing of dealers/brokers, the regulation of issuance of types of securities, and the investigation of claims and complaints by consumers.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

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Revised 7/1/00 (DLF). Changed class codes and eliminated specialty areas. Published as proposed 4/17/00.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 5/24/93.

Revised 7/1/91. Added Option D and changed nature of assignment for range C, Financial/Credit Examiners (A1255-60).

Revised 7/1/89. Changed class codes, titles, nature of work, entrance requirements, and added range A, Financial/Credit Examiners (A1255-60).

Revised 7/1/84. Changed class codes, titles, grades, nature of work, and entrance requirements, Financial/Credit Examiners and Security Examiners (A1255-58,60-65).

Created 7/1/84. Financial/Credit Examiner Supervisor I (A1259).

Revised 7/1/82. Changed entrance requirement, Assistant Securities Commissioner (A1266).

Revised 3/1/82. Changed nature of work and entrance requirements, Securities Examiner (A1261-62).

Created 7/1/81. Chief Securities Examiner (A1265).

Created 1/1/75. Financial/Credit Examiners, Securities Examiners, Assistant Securities Commissioner (A1255-58, 60-62,66).

**SUMMARY OF FACTOR RATINGS**

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
F/C Examiner Intern	na	na	na	na
F/C Examiner I	Defined	Patterned	Detect or Secure	Indiv. Contributor
F/C Examiner II	Operational	Patterned or Formulative	Detect, Secure, & Advise	Indiv. Contributor
F/C Examiner III	Process	Patterned or Formulative	Clarify	Work Leader or Staff Authority
F/C Examiner IV	Process	Formulative	* Secure, Advise, Clarify, or Negotiate	Unit Supervisor or Senior Authority
F/C Examiner V	Interpretive	Formulative or Strategic	Negotiate	Manager or Leading Authority

\* Must have 3 of 4.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

### **RATE OR FINANCIAL ANALYST**

H8G1IX TO H8G6XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses six levels in the Professional Services Occupational Group and describes utility, insurance, financial, or technical analysis work. The work involves the application of financial, economic, or engineering standards and state and federal regulations to analyze applications for rate establishment or changes in rates by the insurance, transportation or public utilities industries. The work includes researching financial documents and industry financial or technical data, analyzing such in accordance with agency established guidelines and legal precedent, and recommending or deciding the treatment of financial data to support or modify rate requests. The work also includes analyzing insurance contract forms and insurer underwriting, claims, or marketing practices; applying statutes, regulations and legal precedent; and determining compliance issues. Work may include investigating consumer complaints, analyzing patterns of complaints, and recommending agency actions; or developing implementation methods for changes in statutes, regulations, and industry practices. Some positions work as members of multi-disciplinary teams of engineers, auditors, economists, actuaries, etc., to analyze all aspects of rate requests or applications or to perform investigations or audits. A few positions may act as insurance hearing officers as part of the assignment. The work frequently involves ongoing contact with industry representatives and corporate officers to coordinate positions on issues or to negotiate disagreements or settlements before regulatory commissions.

**INDEX:** The Rate or Financial Analyst Intern and the Rate or Financial Analyst I class begin on page 2, Rate or Financial Analyst II begins on page 3, the Rate or Financial Analyst III begins on page 5, the Rate or Financial Analyst IV begins on page 7, and the Rate or Financial Analyst V begins on page 9.

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**RATE OR FINANCIAL ANALYST INTERN**

H8G1IX

**CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the first-working level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow analyst procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

**RATE OR FINANCIAL ANALYST I**

H8G2TX

**CONCEPT OF CLASS**

This class describes the first-working level. Positions in this level learn the local application, analysis, and preparation of reports and recommendations on rates or tariffs. The position works closely with supervisors and work leaders in reviewing applications, resolving complaints, searching for financial data, analyzing rates and projections, and formulating recommendations on changes in rates and tariffs. Following sufficient training, positions are expected to move to the next level in this series.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. For example, positions decide how to track their individual workload of complaints and referrals.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study rate and financial information to determine what it means and how it fits together in order to get practical solutions in the form of analyses of rate applications. Guidelines in the form of agency processes, rules, regulations, and statutes exist for most situations. For example, in reviewing applications for transportation rate increases, positions decide which regulation or tariff applies to the situation. Judgment is needed in locating and selecting the most appropriate of these guidelines that

**CLASS SERIES DESCRIPTION (Cont'd.)**  
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may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions choose the appropriate rate category for taxicab fares.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions interview complainants to determine cause and to resolve issues.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions review individual rate cases to insure proper compliance with board or commission guidelines.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

**RATE OR FINANCIAL ANALYST II**

H8G3XX

**CONCEPT OF CLASS**

This class describes the fully-operational level. Positions in this level review financial data as part of a rate or tariff application to determine its validity and correctness, make recommendations for approval, change, or disapproval to supervisors, and, work out agreements with applicants to reach a settlement on applications. Positions may work as members of a multi-disciplinary team of economists, engineers, actuaries, or examiners to fully analyze all aspects of rate requests and to develop agency positions on issues or problems. The work involves the application of agency processes for modeling consumption or traffic rates and projecting financial data. Positions in this class also work with consumers and corporate offices in resolving consumer complaints on services or rates. This class differs from the Rate or Financial Analyst I in Decision Making and Purpose of Contact factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions decide how to investigate complaints and decide when further action is necessary. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**RATE OR FINANCIAL ANALYST**  
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action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions analyze rates of return to decide if the proposed rate meets agency limits.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study rate and financial information to determine what it means and how it fits together in order to get practical solutions in the form of analyses of rate applications. Guidelines in the form of agency processes, rules, regulations, and statutes exist for most situations. For example, in reviewing applications for transportation rate increases, positions decide which regulation or tariff applies to the situation. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions choose the appropriate rate category when reviewing commercial motor carrier tariff requests.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least two of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions probe for verifying information of rate applications and to determine the proper treatment of financial data.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions persuade rate applicants to adjust rates to meet guidelines.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. For example, positions advise insurers on how to deal with other problem insurance carriers.

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions clarify the intent of regulations to company management in order to influence rate applications.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

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**RATE OR FINANCIAL ANALYST III**

H8G4XX

**CONCEPT OF CLASS**

This class describes the workleader. In addition to work described in the Rate or Financial Analyst II class, positions in this level have workleader responsibility over others in assigning and checking work related to the financial analysis of rates in one of the specialty areas. This level also describes the agency authority for the application of a statewide system for analyzing rates in one of the industries. This class is distinguished from the Rate or Financial Analyst II class in the Complexity factor and possibly in the Decision Making and Line/Staff Authority factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions decide how to investigate complaints and decide when further action is necessary. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions analyze rates of return to decide if the proposed rate meets agency limits.

**OR**

The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions set the process the analyzing carriers' with continuing problems and complaints when rate applications are submitted. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of insurance or financial management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, positions tailor

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commission guidelines when analyzing rates for new services. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions train industry employees on how actual rate justifications are analyzed.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader, a staff authority, or an individual contributor. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients. For example, managers and peers may recognize a position as an authority on rate or tariff setting in a particular industry.

**OR**

The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. **NOTE:** Positions evaluated as Individual Contributors at this level must have Decision Making evaluated at the Process level.

**RATE OR FINANCIAL ANALYST IV**

H8G5XX

**CONCEPT OF CLASS**

This class describes the first-level supervisor. In addition to duties described by other analyst classes, positions in this level have supervisory responsibilities over others. These involve decisions that impact the pay, status, or tenure of other positions. Positions also establish work processes for units and formulate guidelines to be used by others in analyzing financial data submitted as part of rate or tariff

**CLASS SERIES DESCRIPTION (Cont'd.)  
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applications. This class differs from the Rate of Financial Analyst III in Line/Staff Authority and possibly in the Decision Making and Purpose of Contact factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions establish the unit processes for reviewing, analyzing, and recommending settlements on rate cases. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. For example, positions decide how to handle the analysis of rate cases for which there is no precedent in the industry. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide which financial analytical models should be used for working capital requirements with a lead or lag study. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of financial, accounting, and economic theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor rate guidelines to fit particular rate cases involving rural utilities versus urban utility rates.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions clarify the rationale of proposals on treating specific rate cases with commission or board members.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate settlements with utility companies on the treatment of specific assets in computing rates of return on capital.

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Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, positions defend agency positions on rate cases being heard in board hearings.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or senior authority. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs, and systems should take in the pacesetter's field of expertise. For example, positions, as the designer of a financial, analytical model on cost ratios of new telecommunications services, is viewed as an authority on such matters by management and its peers.

**RATE OR FINANCIAL ANALYST V**

**H8G6XX**

**CONCEPT OF CLASS**

This class describes the second-level supervisor. Positions in this level supervise two or more units' work relating to financial and/or rate analysis. Such positions are involved in the long-range planning and budgeting for staff and resources necessary to carry out the unit's mission. Positions establish guidelines for program operations and coordinate these with other units in the agency. This class also describes those supervisory positions with the higher level of Decision Making and those leading authority positions. This class differs from the Rate or Financial Analyst IV in Decision Making and Line/Staff Authority and possibly in the Complexity factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve

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determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions decide the budget and staffing required to support the long-term rate filings. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. For example, positions decide which financial analysis models should be developed for future use.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of financial, accounting, and economic theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor rate guidelines to fit particular rate cases involving rural utilities versus urban utility rates.

**OR**

The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish guidelines on how to review future rate applications under new commission regulations or legislation on new communications services

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate with utility companies on proposed language for new legislation.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, positions justify the agency stance of rate issues before the public utilities commission.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor, manager, or leading authority. The unit supervisor is accountable, including signature

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authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in this class series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The leading authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions and peers in the profession outside of state government. Managers and peers throughout the nation recognize and seek this level of technical guidance and direction because of the recognized expertise in a subject area.

**DEFINITIONS**

Insurance: Work related to analysis of insurance rates, policy contracts, consumer complaints, or underwriting, claims, or marketing practices regarding insurance companies, health maintenance organizations, or other entities engaged in the insurance business within the state.

Rate or Financial: Work related to analyzing, advising and testifying on the technical and/or financial aspects of tariff filings, cost of service studies, rate design proposals, certificates of public convenience and necessity, and operational data in segments of the carrier/utilities industries; investigating/resolving complaints; and developing/enforcing rules and regulations.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**RATE OR FINANCIAL ANALYST**  
**July 1, 2009**

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/01 (DLF). Revised pay relationships on Rate/Financial Analyst I - V classes as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Changed class codes as part of the FS consolidation study. Published as proposed 4/17/00.

Effective 1/12/96 (DLF). Change Description of Occupational Work and Definitions. Published as proposed 11/17/95.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 11/1/86. Changed class title and entrance requirements, Public Utilities Financial and Rate Analysts (A1201-15).

Revised 7/1/84. Changed relationships, Public Utilities Financial Analysts (A1201-03,05,06).

Revised 7/1/77. Added options and changed entrance requirements, Insurance Analysts (A1300-01).

Created 1/1/75. Public Utilities Financial and Rate Analysts (A1201-15) and Insurance Analysts (A1300-12).

**SUMMARY OF FACTOR RATINGS**

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Intern	na	na	na	na
Rate or Financial Analyst I	Defined	Patterned	Detect & Secure	Indiv. Contributor
Rate or Financial Analyst II	Operational	Patterned	* Detect, Secure, Advise, or Clarify	Indiv. Contributor
Rate or Financial Analyst III	Operational or Process	Formulative	Clarify	Work Leader, Staff Authority, or Indiv. Contributor
Rate or Financial Analyst IV	Process	Formulative	Clarify, Negotiate, or Defend	Unit Supervisor or Senior Authority
Rate or Financial Analyst V	Interpretive	Formulative or Strategic	Negotiate & Defend	Unit Supervisor, Manager, or Leading Authority

\* Must have 2 of 4.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**RATE OR FINANCIAL ANALYST**  
**July 1, 2009**

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## STATE OF COLORADO

### CLASS SERIES DESCRIPTION

July 1, 2009

### INVESTMENT OFFICER

H8H1XX TO H8H3XX

#### DESCRIPTION OF OCCUPATIONAL WORK

This class series uses three levels in the Professional Services Occupational Group and describes professional level work in the financial investment field. Positions in this class series apply the principles, theories, and practices of investment, economics, and finance in the investment and management of funds for the state.

Investment officers are expected to invest various public funds, both on a short-term and long-term basis, to obtain a maximum rate of return on investments while also maintaining fund safety and liquidity and meeting professional standards of fiduciary responsibility. Positions invest funds for the state. Investment duties include, but are not limited to, making decisions related to asset mix and maturity structure, cash management, economic and financial industry or market conditions, and selection of investment instruments. The work often involves evaluating the financial strength of banks, savings and loans, and corporations; analyzing safety and the rate of return of various investment instruments; negotiating with bankers, brokers, and traders; providing advice to financial and investment staff of state agencies and local government agencies; interpreting state investment statutes, regulations, and policies for private and public sector parties; and, providing advice to management for the development or revision of state statutes and state treasury regulations and policies.

**INDEX:** Investment Officer I begins on this page, Investment Officer II begins on page 3, and Investment Officer III begins on page 5.

### INVESTMENT OFFICER I

H8H1XX

#### CONCEPT OF CLASS

This class describes the first-level investment officer. Duties require applying agency and professional investment standards to develop portfolio plans. Positions are assigned duties involving the analysis and

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**INVESTMENT OFFICER**  
**July 1, 2009**

selection of investments in approved instruments. Positions in this class are expected to determine and recommend market rates that produce an acceptable rate of return on invested funds; recommend investment program rules and procedures for assigned portfolios; help maintain agency or state treasury compliance with relevant statutes by following quality control procedures; provide credit analysis information and statutory requirements to finance officers and/or other government officials; and, provide advice to the supervisor for the development of investment division policies, procedures, and investment formulas and standards.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional finance and investment standards, the department's available technology and resources, and investment program objectives and regulations established by a higher management level, choices involve determining the investment process, including designing the set of operations used to invest and manage assigned funds and portfolios. For example, a position determines the process by which Colorado banks are selected for the investment of funds. The general pattern, program, or system exists but must be individualized in order to meet the requirements of different investment instruments and meet cash flow needs and expected rates of return. This individualization requires analysis of economic and financial data that is complicated. Analysis is breaking the economic, financial or investment problems into parts, examining these parts, and reaching conclusions that result in investment processes. This examination requires the application of known and established economic and financial theory, investment principles and professional standards, and precedents in order to determine their relationship to the problem. For example, a position determines that current economic conditions warrant changing the length of time deposits are committed to participating banks, and changes the time deposit process appropriately. New investment processes or objectives require approval of higher management.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of economic theories, financial concepts, and investment principles in order to tailor them to develop a different cash management or investment approach to fit specific economic or financial circumstances. While general policy, precedent, or non-specific professional investment practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with economic and financial theories and concepts, and investment principles, positions use judgment and resourcefulness in tailoring the existing investment guidelines so they can be applied to particular economic, financial, and investment circumstances and to deal with cash management emergencies. As an example, a position develops procedures for an investment program, such as a bank time deposits program for an agency.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of either of the following:

Exchanging or collecting information with contacts, such as bankers, brokers and traders, and state and local government investment officials. This involves giving learned information that is readily

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**INVESTMENT OFFICER**  
**July 1, 2009**

understandable by the recipient or collecting information in order to solve factual investment problems. For example, a position informs bank and savings and loan officials about the investment program and objectives of the agency.

Detecting or discovering information or problems by interviewing or investigating economic, financial, or investment issues where the issues or results of the contact are not known ahead of time. As an example, a position investigates economic trends, with other investment personnel, which influence investment decisions.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or a staff authority. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include work leader or supervisory accountability for less than two full-time equivalent positions.

**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients.

**INVESTMENT OFFICER II**

H8H2XX

**CONCEPT OF CLASS**

This class describes senior authority expertise in the investment field. In addition to the duties and responsibilities of an Investment Officer I, senior authority positions influence management's investment decisions and influence other agencies of state and local government beyond its own agency's boundaries. Duties involve the analysis and selection of both short-term and long-term investments and investment instruments, which require detailed analysis due to their complexity. Investment officers in this class, due to their expertise, act in an advisory or consulting capacity to financial and investment officials in state and local government agencies. The Investment Officer II level differs from the Investment Officer I level on the Complexity, Purpose of Contact, and Line/Staff Authority factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional finance and investment standards, the department's available technology and resources, and investment program objectives and regulations established by a higher management level, choices involve determining the investment process, including designing the set of operations used to invest and manage assigned funds and portfolios. For example, a position determines which bond

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**INVESTMENT OFFICER**  
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markets to enter to maximize fund return. The general pattern, program, or system exists but must be individualized in order to meet the requirements of different investment instruments and meet cash flow needs and expected rates of return. This individualization requires analysis of economic and financial markets to enter in order to maximize fund return. The general pattern, program, or system exists but must be individualized in order to meet the requirements of different investment instruments and meet cash flow needs and expected rates of return. This individualization requires analysis of economic and financial data that is complicated. Analysis is breaking the economic, financial or investment problem into parts, examining these parts, and reaching conclusions that result in investment processes. This examination requires the application of known and established economic and financial theory, investment principles and professional standards, and precedents in order to determine their relationship to the problem. For example, a position decides that economic conditions warrant "swapping" bonds to change the average life of an investment portfolio. New investment processes or objectives require approval of higher management.

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement an investment program that maintains the agency's mission. Guidelines do not exist for most investment situations. As an example, a position establishes the investment guidelines under which certain types of bonds are purchased. In directive situations, positions use judgment and resourcefulness to interpret economic and financial circumstances in a variety of changing investment situations and establish investment guidelines that direct how an agency portfolio program will be implemented, monitored, and maintained.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on the department and its mission. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the investment function. For example, a position negotiates investment rates of return and prices with a broker based on market analysis.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a senior authority. The senior authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for all of state government.

**INVESTMENT OFFICER III**

H8H3XX

**CONCEPT OF CLASS**

This class describes responsibility for the investment program operated by the Department of the Treasury. The position is assigned duties involving program and budget development and staff supervision. An investment officer in this class is expected to apply the theories, principles and concepts of economics, finance, and investment to the problems, programs, goals, and objectives of the state's

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**INVESTMENT OFFICER**  
**July 1, 2009**

investment program. Duties require developing specific policies and operational plans in order to implement the state's investment program. As a senior authority, the position is the chief consultant to the State Treasurer and state and local government agencies on banking, finance, investment, and cash management issues and strategies. The Investment Officer III level differs from the Investment Officer II level on the Decision Making factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the programmatic level, as described here. Within limits set by departmental policy, general directives, overall investment goals and objectives, and allocated resources, choices involve formulating or adjusting investment programs, specifying program objectives, and allocating human and fiscal resources among constituent investment portfolios or programs. For example, a position decides how to structure the investment portfolios handled by the department. This involves independently, and under conditions of economic uncertainty, determining what has been invested and what the rates of return were, what can be done to achieve investment goals, proposals for long-term investment policy, and estimates of what new resources are required to maintain and/or expand the investment program. The long-term strategic plans, purposes, and staffing determined by this level require integration with other programs in the overall state economic/budget plan. Program, as used here, is defined by the mission of the department as opposed to a segment or piece of a program, such as planning or individual portfolio evaluation.

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. The position develops guidelines to implement an investment program that maintains the department's investment and cash management mission. Economic, financial, or investment guidelines do not exist for most investment situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how the department's investment program for state funds will be implemented.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on the department and its mission. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the investment function. For example, a position negotiates with local government agencies on the use of staff time to serve as consultants to local government.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or senior authority. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in the investment officer class series. The elements of formal supervision must include providing documentation to support recommended corrective and

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**INVESTMENT OFFICER**  
**July 1, 2009**

disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for all of state government.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Effective 7/1/99 (KKF). Investment Officer Intern (B3C1IX) abolished as vacant. Published as proposed 4/16/99.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed 4/9/93.

Created 7/1/84.

**SUMMARY OF FACTOR RATINGS**

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Investment Officer I	Process	Formulative	Exchange or Detect	Indiv. Contributor or Staff Authority
Investment Officer II	Process	Strategic	Negotiate	Senior Authority
Investment Officer III	Programmatic	Strategic	Negotiate	Unit Supervisor or Senior Authority

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



**STATE OF COLORADO**

**CLASS SERIES DESCRIPTION**  
**July 1, 2009**

**PROPERTY TAX SPECIALIST**

H8J1IX TO H8J5XX

**DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses five levels in the Professional Service Occupational Group and describes professional work in assuring the equitable application of property tax and exemption statutes and regulations. These positions provide training, education, consultation and technical assistance to county assessors in the collection and administration of property taxes. The work involves developing the guidelines, procedures, appraisal and administrative standards applied by county assessors; providing training, education, consultation, and technical assistance to local and state authorities; appraising the value of public utilities, railroads, airlines, and special use properties; and reviewing applications for exemption from property taxation. The work in this series requires the application of property taxation statutes, court decisions, and property appraisal and mass appraisal principles and techniques.

**INDEX:** Property Tax Specialist Intern begins on this page, Property Tax Specialist I begins on page 2, Property Tax Specialist II begins on page 3, Property Tax Specialist III begins on page 4, and Property Tax Specialist IV begins on page 6.

**PROPERTY TAX SPECIALIST INTERN**

H8J1IX

**CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the fully-operational level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

**PROPERTY TAX SPECIALIST I**

H8J2XX

**CONCEPT OF CLASS**

This class describes the first-level property tax specialist. Positions in this level perform limited phases of the fully-operational assignment described by the next level. Because of the structure of assignments, decision making and complexity are limited to carrying out established work processes and operations or phases of the fully-operational assignment by following and applying instructions, procedures, rules, and regulations. Tasks performed at this level may be the same as the fully-operational level but are performed with more direction and assistance from a position in a higher level Property Tax Specialist class and are intended to provide the experience and development necessary to function at the next level.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions conduct research in accordance with established processes and make recommendations regarding property valuation.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study exemption application or property valuation information to determine what it means and how it fits together in order to make recommendations on the solution to property tax problems. Guidelines in the form of property tax statutes, interpretations, rules, procedures and specific instructions exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. For example, positions select and apply standard cost, market, income appraisal, and administrative techniques that best fit the valuation situation at hand. This selection and interpretation of guidelines involves choosing from alternatives where all may be appropriate but one is better than another depending on the given circumstances of the situation.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. Positions advise and instruct county assessors on property appraisal and administrative procedures.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may serve as a member of a collaborative problem-solving team.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

**PROPERTY TAX SPECIALIST II**

H8J3XX

**CONCEPT OF CLASS**

This class describes the fully-operational property tax specialist. At this level, positions provide technical assistance to county assessors related to property appraisal and mass appraisal, mapping and parcel identification, the administration of the county assessor office, exemptions, utility valuation, tax abatements, and the equalization of property. The work involves interpreting property tax legislation and court decisions and developing and implementing rules and procedures to be applied at the county level including written procedures manuals; assessing training needs at the county level, developing and conducting training courses to teach county assessors and their staffs to administer the property tax program; supervising or assisting in the conduct of mass appraisals or reappraisals of real, personal, commercial, and industrial property; appraising special purpose properties; researching, analyzing, and recommending solutions to taxpayer complaints; analyzing and approving applications for exemption from property taxation; monitoring county-level data collection and analysis and conducting procedural and statistical review of county activities; and, writing reports on issues and findings, making recommendations for problem resolution, and defending procedural and valuation decisions through court testimony.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations used by the counties in administering property taxation programs. The general pattern, program, or system exists but must be individualized to conduct portions of reappraisals, plan the implementation of newly enacted legislation at the county level, analyze and determine whether tax exemption should be granted or denied, or assess the training needs of particular counties and determine the content and presentation of training to meet those needs. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, positions determine the basis upon which an incorrect value was determined in the abatement process. As another example, positions determine the process, schedules and factors used to determine the value of residential, commercial, natural resource, agricultural, or public utility properties on a case-by-case basis. This examination requires the application of known and established theory, principles, conceptual models, professional standards, laws, and precedents in the property taxation field in order to determine their relationship to the problem. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity --** The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of property taxation statutes, court decisions, and assessment and appraisal theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, positions draw analogies to decide what action is taken to resolve property taxation and exemption problems where laws, rules, regulations, or precedents are unclear. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor division rules, procedures, forms, and publications to reflect legislative changes and court opinions or regulatory changes.

**Purpose of Contact --** Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts. This goes beyond what has been learned in training or repeating information that is available in another format. For example, these positions train and educate county personnel and others on the administration of property taxation programs, procedures, statutes, and guidelines in order to assure that programs are operated properly and effectively.

**Line/Staff Authority --** The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include work leader or supervisory accountability for less than two full-time equivalent positions.

**PROPERTY TAX SPECIALIST III**

H8J4XX

**CONCEPT OF CLASS**

This class describes the staff authority level. In addition to the work described by the Property Tax Specialist II class, a position at this level functions as a staff expert in a specialized subject area. Staff expert positions are acknowledged by their peers and agency management as an authority in a specialized area of property taxation such as oil and gas, agricultural land, vacant land, public utilities, etc. As staff authorities, these positions are called upon for their expertise by agency management, peers, and county personnel to provide technical guidance and direction on the application of guidelines, or resolution of complex issues in the assigned specialized area. Some positions may also function as a work leader in addition to the staff authority function. Work leader positions guide and direct the work of other property tax specialists as a team leader and are responsible for planning and completing projects and justifying the decisions made in a formal hearing setting. This class differs from the Property Tax Specialist II class on the Line/Staff Authority factor only.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

process, including designing the set of operations used by the counties in administering property taxation programs. For example, positions decide the sequence of work assignments, who is assigned which parts of projects, what models and analysis will be used, and form and content of reports and recommendations. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, positions determine the plan for conducting reappraisals, evaluate and document the fiscal or procedural impact of proposed legislation, develop new valuation or assessment rate calculation methods, or plan and develop the procedures for determining exemption applicability. This examination requires the application of known and established theory, principles, conceptual models, professional standards, laws, and precedents in the property taxation field in order to determine their relationship to the problem. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of property taxation statutes, court decisions, and assessment and appraisal theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, positions draw analogies to decide what action is taken to resolve property taxation and exemption problems where laws, rules, regulations, or precedents are unclear. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor division rules, procedures, forms, and publications to reflect legislative changes and court opinions or regulatory changes.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, these positions train and educate county personnel and others on the administration of property taxation programs, procedures, statutes, and guidelines in order to assure that programs are operated properly and effectively. Positions hold public hearings to clarify changing guidelines and resolve issues and clarify the rationale behind decisions made related to property taxation and exemptions in formal hearings.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader or staff authority. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients.

**PROPERTY TAX SPECIALIST IV**

H8J5XX

**CONCEPT OF CLASS**

This class describes the supervisor. Positions in this level supervise the operation of an organizational unit that consists of at least three full-time equivalent positions in the Property Tax Specialist class series where the supervisory decisions made directly affect pay, status, and tenure. The work includes planning and implementing State Board of Equalization orders on reappraisals, abstracts, exempt property determinations and applications, valuation of public utilities and railroads, classification and valuation of real and personal property; interpreting legislative changes and establishing corresponding policies and procedures; determining staff and project scheduling, section budget requests, unit priorities, program activities, and new services; and assigning and overseeing the work of staff. This class differs from the Property Tax Specialist IV on Decision Making, Complexity, and Line/Staff Authority.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions establish plans to carry out program activities and for counties to administer property taxation programs effectively. This level includes inventing and changing systems and guidelines that will be applied by others statewide. For example, positions develop the valuation standards for vacant land, develop policies covering transitional housing, or develop approaches for valuing specialized property or equipment. Once these systems and guidelines are established, they are translated by lower-level staff into the guidelines and procedures used by the counties in administering property taxation programs. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions develop the policies, and guidelines for the division's education and training, technical assistance, property valuation, exemption, reappraisal, and research and development programs.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, these positions educate county personnel and others on the administration of property taxation programs, procedures, statutes, and guidelines in order to assure that programs are operated properly and effectively. Positions also clarify the rationale behind decisions made related to property taxation and exemptions in formal hearings.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in this class series or at similar levels in another professional class series. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Effective 9/1/93 (LLB). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 9/1/88. Changed title, occupational group, nature of work, distinguishing factors, KSAs, and minimum qualifications for A1747X Senior Tax Appraiser Consultant, A1748X Supervising Tax Appraiser Consultant, and A1749X Assistant Property Tax Administrator. Also, created new A level, title changed from I-A to B and from I-B to C, and changed occupational group, KSAs, and minimum

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**PROPERTY TAX SPECIALIST**  
**July 1, 2009**

qualifications for A1723X Real Estate Specialist A, A1725X Real Estate Specialist B, and A1727X Real Estate Specialist C.

Revised 4/1/75. Changed title for A1747X Senior Tax Appraiser Consultant and A1742X-A1746X Tax Appraiser Consultant A-C. Also, changed minimum qualifications for A1748X Supervising Tax Appraiser Consultant.

Revised 7/1/81. Changed grade and relationship of Assistant Property Tax Administrator, A1749X.

Created 1/1/75.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Property Tax Specialist Intern	na	na	na	na
Property Tax Specialist I	Operational	Patterned	Advise	Indiv. Contributor
Property Tax Specialist II	Process	Formulative	Clarify	Indiv. Contributor
Property Tax Specialist III	Process	Formulative	Clarify	Work Leader or Staff Authority
Property Tax Specialist IV	Interpretive	Strategic	Clarify	Unit Supervisor

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2009**

#### **REVENUE AGENT**

H8K1IX TO H8K5XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses five levels in the Professional Services Occupational Group and describes tax and other revenue auditing and research work in specialized audit program areas administered by the state. Work performed by revenue agents located in out-of-state offices is also included in this class series. Tax and other revenue program areas include, but are not limited to: Income, Sales, Consumer and Retailers Use, Wage Withholding, City/County/Special District, Severance, Oil and Gas Withholding, International Fuel Tax Agreement, International Registration Plan, Gasoline and Special Fuels, Tobacco and Liquor Excise, Commercial Transportation, Oil and Gas Conservation Commission Levy, and Federal and State Oil/Gas/Solid Mineral Royalties. Positions may audit tax programs for municipalities, counties, other states, and Canadian provinces.

Work involves analyzing and selecting organizations for audit; conducting on-site audits of the organization's financial records and company reports used to prepare tax returns and other reports; determining the correct tax liability, penalty, and interest due; interpreting and ensuring compliance with applicable statutes, rules, regulations, departmental policy and guidelines, and professional auditing and accounting standards. The work also includes recommending proposed tax adjustments and jeopardy assessments and, when necessary, prosecution of criminal actions; researching legal tax issues and developing arguments to substantiate agency position(s); disseminating information to promote voluntary tax compliance; advising taxpayers, their representatives, and industry groups on tax laws and their rights; and directly representing the agency to corporate officers, executives, legal counsel, and financial auditors, CPA's, and estate trustees. The work also involves contracting and cooperating with other governmental entities such as federal agencies, other states, cities, counties, and local taxing authorities for the purpose of auditing tax programs; preparing various reports reflecting specialized tax issues and problems; testifying as an expert witness on issues relative to specialized tax laws and/or audit procedures; and other activities to ensure the state receives its share of taxes and other revenues. Work performed by some positions may include developing and advising on regulations, policies, and procedures pertaining to tax law; evaluating the intent and impact of proposed tax legislation on unit and agency operations; and, proposing legislation relative to specialized tax areas.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

The work may also include the review of referred cases, developing sources of information from financial documents, investigating the circumstances, obtaining evidence for possible prosecution, transferring cases to prosecuting authorities, supporting trial preparations, calculating tax liabilities and restitution amounts, and testifying in courts. This class of work, by agency mission and policy, primarily focuses on law enforcement activities related to tax auditing as opposed to compliance of regulated activities. The results of an investigation are typically presented to an attorney general to consider prosecution. Although positions may have peace officer status, the focus of the work is better related to the Financial Services Occupational Group, rather than Enforcement and Protective Services Occupational Group because of the tax auditing focus of the work.

**INDEX:** Revenue Agent Intern and Revenue Agent I begin on this page, Revenue Agent II begins on page 4, Revenue Agent III begins on page 5, and Revenue Agent IV begins on page 7.

**REVENUE AGENT INTERN**

H8K1IX

**CONCEPT OF CLASS**

This class describes the entry level in the class series. Work is designed to train positions for a higher level in the class series. Although tax audit tasks are similar to those of the first-working level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

**REVENUE AGENT I**

H8K2XX

**CONCEPT OF CLASS**

This class describes the first working level. Positions in this level plan and conduct audits where the process has been defined or is limited to one of a few methods. Positions learn how to treat non-standard record keeping practices and how to apply tax liability formulas and principles. Positions confer with taxpayers to explain processes and tax requirements. Positions generally work under the guidance of higher-level agents and, may function as a member of a larger audit team performing tax reviews of large businesses.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. For example, positions choose the sequence of audit actions when planning and conducting tax audits. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. These

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. For example, positions have discretion on the depth of record reviews in a particular audit.

**OR**

The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, during field audits, positions decide how to proceed when record-keeping discrepancies occur.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study tax regulations, statutes, legal decisions, and department policy information to determine what it means and how it fits together in order to get practical solutions in the form of determinations of tax liabilities. Guidelines in the form of statutes, revenue codes, audit manuals and standards, legal decisions, and governmental policies exist for most situations. For example, positions study taxpayer records to determine if adequate documentation exists to support deductions or exemptions claimed. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions choose the appropriate guideline to apply when dealing with incomplete records or for a variation with industry standards for accounting reports.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions probe taxpayers for background or supporting information to determine missing information.

Securing regulatory compliance by requiring the issuance or revocation of licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions can impose penalties and interest for non-payment of tax liabilities.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

**REVENUE AGENT II**

H8K3XX

**CONCEPT OF CLASS**

This class describes the fully-operational level positions located and working in the state of Colorado. Positions at this level apply auditing and accounting standards in conducting audits of taxpayer accounts and records. Positions plan and conduct audits of taxpayer accounts and associated records to determine compliance with tax requirements. The work includes auditing of differing automated tax and record-keeping systems and is conducted at the taxpayer place of business, typically in an adversarial environment. The work entails documenting findings and providing case law precedent, statute, regulation, or tax conferee decisions to support the findings. Once the tax liability has been determined, positions advise taxpayers or their representatives of any discrepancies. Positions attempt to reach agreements on tax treatments and liabilities with the taxpayer to resolve discrepancies. Positions may testify as expert witness when cases proceed to hearings or court. This class differs from the Revenue Agent I class in the Decision Making and Purpose of Contact factors, and may differ in Complexity.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the scope and objectives of the audit, sequence of examinations, the audit methodologies to be used, and the content of reports. The general audit pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, positions analyze initial audit findings to determine whether additional tests should be conducted. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions consider professional auditing principles, standards, and statutes when planning and conducting audits. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study tax regulations, statutes, legal decisions, and department policy information to determine what it means and how it fits together in order to get practical solutions in the form of determinations of tax liabilities. Guidelines in the form of statutes, revenue codes, audit manuals and standards, legal decisions, and governmental policies exist for most situations. For example, positions study taxpayer records to determine if adequate documentation exists to support deductions or exemptions claimed. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

given circumstances of the situation. For example, positions choose the appropriate auditing practice to apply when dealing with incomplete records or for a variation with industry standards for accounting reports.

**OR**

The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of auditing and accounting theories, concepts, and generally accepted standards and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, due to differing automated and manual accounting systems, positions adapt audit processes using generally accepted audit principles. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing auditing guidelines so they can be applied to unique circumstances and to deal with emergencies. For example, position may independently interpret tax regulations and case law precedents to apply them to a variety of situations for formulating justification on tax determinations.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, agents clarify to CPAs and attorneys the intent of Tax Conferee decisions on unusual tax cases.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**REVENUE AGENT III**

H8K4XX

**CONCEPT OF CLASS**

This class describes the work leader or staff authority. In addition to work described by the Revenue Agent II class, positions in this level perform work as auditor-in-charge of the larger audits, multi-state audits, international audits or compliance reviews; or function as a staff authority as described in the Line/Staff Authority factor of this class. The work involves consideration of other taxing entities, differing automated tax and record-keeping systems, or apportioned income. As work leaders, positions make decisions on assigning, directing, coordinating, and reviewing the work of other auditors or agents.

This class also serves as the intern level for Out-of-State Revenue Agent positions that will eventually move to the Revenue Agent IV class.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

This class differs from the Revenue Agent II class in the Line/Staff Authority factor and may differ in Complexity.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the scope and objectives of the audits that may require the position to schedule and delegate audit tasks to team members when additional support is needed. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, when faced with time constraints on large, multi-state audits, positions analyze the statistical sampling needs and decide the audit processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting and tax theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, due to differing companies' automated accounting and tax systems, positions must adapt audit processes to each multi-state corporation. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, due to differing tax circumstances in a particular corporation, positions must tailor regulations, standards and precedents to such things as combined and/or apportioned income.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, agents clarify to CPAs and attorneys the intent of tax conferee decisions on unusual tax cases involving multi-state corporations.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader or staff authority. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients. For example, a position may be recognized by management and peers as the authoritative leader in auditing financial and tax activities in a particular industry. NOTE: as a tradeoff for this authoritative leader definition, positions with ongoing responsibilities for conducting audits of multi-state or multi-national corporations, which apportion some or all of their income, of major corporations with complex, sophisticated tax and accounting structures and are represented by higher professional levels of legal or tax specialists, or other audits with distinct and increased decision making and complexity characteristics, may be allocated to this class.

**REVENUE AGENT IV**

H8K5XX

**CONCEPT OF CLASS**

This class describes the supervisor or senior authority level. Positions in this level oversee units of revenue agents or other positions at similar levels, and are responsible to insure audits are conducted according to work plans and objectives established by the chief auditor or other official. The work includes resolving conflicts between audit findings, deciding audit treatment for unusual cases, and directing accomplishment of audits out of cycle. A significant portion of these positions work entails resolving taxpayer protests and complaints that are not resolved at lower levels, before these actions enter the tax resolution or conferee processes. Positions make decisions that affect the pay, status, or tenure of others. Some positions may head units involved in the selection, tracking, resolution, or policy processes of the audit program.

This class also describes the work leader or staff authority level Tax Investigative Auditor and the staff authority level Out-of-State Revenue Agent. Positions working as tax investigative auditors use the principles of auditing, accounting, and investigation in accomplishing the work. These positions review complex cases of suspected financial or tax fraud or evasion for probable criminal prosecution. The work includes reviewing financial data for violations of statutes, laws, or regulations; identifying and preserving evidence of fraud or evasion; and preparing cases for prosecution. After cases have been referred to prosecuting authorities, positions support their trial preparations and participate in judicial proceedings.

Positions working as Out-of-State Revenue Agents perform similar work to the Revenue Agent III except they focus on performing field audits of large, multi-state, or international corporations doing business in Colorado and function independently in planning and conducting tax audits and in finding solutions to discrepancies identified. The work is considered more difficult than in-state field audits due

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

to differing accounting and tax systems encountered when dealing with the larger, more complex audits and higher level tax professionals, and in maintaining an independent remote office location without direct access to research facilities, administrative support, and direct supervision. Positions may direct the work of in-state agents assisting in the conduct portions of audits.

This class differs from the Revenue Agent III class in the Line/Staff Authority factor and possibly in the Decision Making and Purpose of Contact factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions may establish the audit selection and tracking processes for the agency; out-of-state agents decide the regional audit plan based on goals and objectives of the section. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, out-of-state agents review previous audits, legal precedents, and agency decisions to determine which portions of multi-state corporations need to be audited for state tax liabilities. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, a position may determine the audit quality control review processes by analyzing professional audit principles and accounting standards. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**OR**

The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, based on the audit objectives, positions decide the staffing pattern to accomplish future audits based on changing audit needs or patterns recently discovered. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. For example, positions review results and/or protests of audits of specific industries to determine when audit guidelines or tax legislation/regulations should be changed.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of tax and accounting theories, concepts, and principles

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**REVENUE AGENT**  
**July 1, 2009**

in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions review new tax legislation to plan audit programs and develop the Field Audit Performance Measurement System. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor the application of director's decisions and court precedents to fit particular tax adjustments made on city or county tax or international fuel tax by the field audit staff.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions probe taxpayers for background or supporting information to determine evidence of criminal intent or action.

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions explain the motives of audit processes to taxpayers and their representatives during protests regarding audit problems or issues.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate settlements on tax protests when it is advantageous to the state to do so; hence this has fiscal impact on state revenue.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor or senior authority. A few investigator positions may be at the work leader or staff authority level. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of a minimum of three full-time equivalent positions. Positions supervised must be in this class series or at similar conceptual level in other auditing or examiner classes. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for all of state government. For

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example, such a position influences management and peers by designing a field audit system for emerging industries.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level is only used with tax investigative positions.

**OR**

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions within an agency. Managers and peers recognize and seek this level of technical guidance and direction regarding the application of a program or system within the agency or to its clients. For example, a position is recognized by managers and peers as the agency expert on criminal tax and financial activities and auditing of wholesale liquor businesses or other industries; or, a position is recognized as the out-of-state expert in planning audits and representing to the regional area taxpayers expertise regarding Colorado tax liabilities. Note: as a tradeoff for this authoritative leader definition, positions with ongoing responsibilities for conducting audits of multi-state or multi-national corporations which apportion some or all of their income, of major corporations with complex, sophisticated tax and accounting structures and are represented by higher professional levels of legal or tax specialists, or other audits with distinct and increased decision making and complexity characteristics, may be allocated to this class. This level is only used with tax investigative positions and Out-of-State Revenue Agents.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services, converted Out-of-State Revenue Agent (B3G2TX) to Revenue Agent IV (H8K5XX) and Out-of-State Revenue Agent Intern (B3G1IX) to Revenue Agent III (H8K4XX) as part of the consolidation. Proposed published 6/30/08 and final 7/31/08.

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Revised 7/1/01 (DLF). Converted Tax Investigative Auditor to Revenue Agent IV class as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Changed class codes and consolidated Tax Investigative Auditor (B2D2TX) into Revenue Agent IV. Published as proposed 4/17/00.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 6/1/93, 5/1/94.

Revised 7/1/84. Changed relationship all classes (A1140-43, A1151-52).

Created 7/1/84. Revenue Agent Supervisor I (A1151).

Revised 7/1/81. Changed relationship and grades for Revenue Agent Group Supervisor II (A1152).

Revised 7/1/80. Changed relationship and grade for Senior Revenue Agent (A1143).

Revised 10/1/79. Changed grade and relationship, Revenue Agent B and C (A1141-42).

Revised 2/1/79. Changed relationships, grades, nature of work, and knowledge, skills and abilities for classes (A1141-43, A1151-52).

Revised 7/1/78. Changed grade and relationship for Revenue Agent B and C (A1141-42).

Created 1/1/75. A1140-42, A1143, A1152.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Revenue Agent Intern	na	na	na	na
Revenue Agent I	Defined or Operational	Patterned	Detect & Secure	Indiv. Contributor
Revenue Agent II	Process	Patterned or Formulative	Clarify	Indiv. Contributor
Revenue Agent III	Process	Formulative	Clarify	Work Leader or Staff Authority
Revenue Agent IV	Process or Interpretive	Formulative	Detect, Clarify or Negotiate	Unit Supervisor, Senior Authority, Work Leader *, or Staff Authority *

\*Note: These levels of Line/Staff Authority are only used in conjunction with investigative positions or Out-Of-State Revenue Agents.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



## STATE OF COLORADO

### CLASS SERIES DESCRIPTION

July 1, 2009

#### TAX CONFEREE

H8L1XX TO H8L2XX

#### DESCRIPTION OF OCCUPATIONAL WORK

This class series uses two levels in the Professional Services Occupational Group and describes work in resolving tax protests of tax adjustments made by the state's tax divisions and some by home rule cities. The work involves holding informal hearings and negotiations between the state and taxpayers and/or their representatives. The work also includes participation in the preparation and conduct of formal tax hearings and trials as managers of the state's tax litigation involving all areas of pretrial, trial, and appeal. Some positions serve as experts throughout the state on tax matters.

This class series also describes tax auditing and legal research work in specialized tax program areas administered by the state such as, estate, generation-skipping transfer, inheritance, gift, fiduciary income, controlled substances, trade name registration issues, and other specialized tax areas. Work involves auditing tax returns in specific tax areas to determine the amount of taxes due and ensure compliance with applicable laws; interpreting tax laws to determine taxes, penalties, and interest due; and researching legal tax issues and developing arguments to substantiate positions taken by the agency. The work also may include disseminating information to promote tax compliance and payment of taxes; advising taxpayers of tax laws and rights; settling differences between the state and taxpayers including their representatives such as attorneys and accountants; evaluating the intent and impact of proposed tax legislation on agency operations; and proposing legislation related to specialized tax areas.

**INDEX:** The Tax Conferee I begins on this page and the Tax Conferee II begins on page 4.

#### **TAX CONFEREE I**

H8L1XX

#### CONCEPT OF CLASS

This class describes the fully-operational tax conferee level. Positions in this level resolve tax protest issues for all Department of Revenue administered taxes. Actions are independent and final agency actions are ordered by positions without prior approval. Positions plan and conduct informal hearings

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX CONFEREE**

**July 1, 2009**

and negotiations, on behalf of the director to arbitrate and resolve protested tax adjustments. Positions apply the principles and standards of accounting, auditing, and taxation to develop strategies for negotiations. As an authority in all department tax areas, positions review protests of tax determination actions of the department, providing a level of review between the tax divisions and formal hearings. Positions review the agency's tax assessment and refund denial actions for appropriateness; research appropriate guidance and legal decisions, often from the U.S. Supreme Court or other states that involves the evaluation of the history of specific legal authorities to determine their relevance under current constitutional authorities; and make a determination on the case being protested. Positions are expected to identify the maximum tax due under law, regulations, or sustainable facts; and propose and negotiate acceptable solutions in terms of a total tax collection perspective of the state or the local tax authority. When cases are unable to be resolved at this level, positions request the setting of formal hearing by the Executive Director and notify the Attorney General's office of the requirement to assign an attorney. Positions participate in the formal litigation process by acting in the stead of a co-counsel to the assigned assistant attorney general. Positions represent the department and manage the department's case through pre-trial, trial, post-trial, and appeals. Positions also act as mediator for protests involving home rule cities.

This class also describes the senior authority level tax specialist position that functions as a staff expert in auditing and legal research in specialized tax program areas administered by the state. Senior authorities are acknowledged by both their peers and agency management as an authority in the application and operation of specialized tax programs and are called upon for their expertise by agency management and others outside of state government to provide technical tax guidance and direction.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the tax resolution process, including designing the set of operations. For example, positions choose the processes for resolving disputes on tax adjustments and subsequent negotiations. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions evaluate federal and state legal precedents in order to determine the proper treatment of exemptions under new tax legislation. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**OR**

The decisions regularly made are at the interpretive level, as described here. In all department tax program areas and within limits of the strategic master plan and allocated human and fiscal resources,

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX CONFEREE**

**July 1, 2009**

choices involve determining tactical plans to achieve the tax resolution objectives established by the higher management level. Within the complicated tax statutes of the state, and the changing legal authorities and regulations, positions formulate and modify the negotiation, resolution, or litigation strategies to increase the chances of successful conclusions while conserving resources. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. Positions regularly choose the extent of evidence and arguments used in negotiation and litigation to optimize the tax case in light of the judge's or opponents' ability to absorb and understand the data. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. For example, positions must reconcile current Supreme Court decisions with regulations, statutes, and previous Colorado court decisions or department policies to evaluate chances of successful litigation. Through deliberate analysis and experience with these unique tax situations, the manager or expert determines the tax resolution systems, guidelines, and programs for the future.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of theories, taxation concepts, and legal principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, positions often work on cases where no policy or regulation exists and positions must resolve tax matters for the benefit of the state with little more than the constitution and statutory bases for guidance. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions provide guidance for the long-term tax treatment of exemptions or exclusions based on changing accounting standards.

### **OR**

The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish bookkeeping, sampling, and/or auditing instructions for an acceptable claim within reasonable costs when guidelines do not exist.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least two of the following:

Negotiating as an official representative of the executive director in order to obtain support or cooperation where there is no clear, formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on state general fund revenues, cash funded state agencies, cities, counties, and special taxing districts. In reaching settlements or compromises, the position does not have a precise rule or regulation to enforce but is accountable for resolution of tax adjustments that interplay between multiple rules and legal

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX CONFEREE**

**July 1, 2009**

interpretations. For example, positions decide on protest actions, which may have either a direct positive or negative fiscal impact on the state's revenue and/or an indirect, multiplied impact on other taxpayers and future years' state revenues.

Defending, arguing, or justifying the agency's position in formal hearings or court where the position is an official representative of the department. For example, positions defend the Revenue Department's position on tax matters in formal administrative hearings and in litigation.

Arbitrating, resolving differences, and authorizing action that directly determines the agency's mission. The result directly affects agency policy. For example, positions arbitrate tax adjustment issues between agency auditors and corporate entities where the result is binding on both parties and has fiscal impact on either/both.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as senior authority. The senior authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions beyond the agency into the private sector. Public and private sector managers, executives, peers, and legislative personnel seek this level of technical guidance and direction as an expert and designer of a statewide tax resolution and enforcement area for all of state government.

## **TAX CONFEREE II**

H8L2XX

### **CONCEPT OF CLASS**

This class describes the supervisor. In addition to work described by the Tax Conferee I class, positions in this level have supervisory responsibility for decisions which impact the pay, status, or tenure of others and have major involvement in the legislative process and representation of the department to public and private interests in the field of taxation. This class differs from the Tax Conferee I class in the Decision Making and Line/Staff Authority factors, and may differ in the Complexity and Purpose of Contact factors.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the programmatic level, as described here. Within limits set by organizational policy, general directives, overall revenue goals and objectives, and allocated resources, choices involve formulating or adjusting the tax resolution and litigation program, specifying program objectives, and allocating human and fiscal resources among constituent programs. For example, positions determine the optimum mix of tax cases relating to the general fund, trust fund, and cash funds to maximize tax revenues while deciding the appropriate balance of general effect and unique affect tax issues to obtain legal precedents. This involves independently, and under conditions of uncertainty, determining what has been done, what can be done, proposals for long term tax policy, and estimates of what new negotiation or litigation resources are required. The long-term strategic plans,

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX CONFEREE**

**July 1, 2009**

purposes, and staffing determined by this level require integration with other tax programs in the overall plan. Program, as used here, is defined by the mission of an agency or division as opposed to a segment or piece of a program, such as planning, program evaluation, etc. This level does not describe positions that are applying a program controlled by another agency that has the authority and accountability for it.

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop tax protest resolution and litigation guidelines to implement the tax program that maintains the agency's mission on tax revenues. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions work closely with the executive branch in strategizing new levels of cooperation and involvement between economic development specialists and tax authorities to obtain business development for the state.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate appeal of tax litigation assessment actions, which have either a positive or negative fiscal impact on the state's revenue.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, positions defend the agency's positions on tax matters in formal administrative hearings, in litigation, and in testimony before standing legislative committees.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in this class series or at similar conceptual levels in other professional classes. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**TAX CONFEREE**  
**July 1, 2009**

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/01 (DLF). Consolidate Tax Specialist II (B4D2) class into Tax Conferee I class as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Changed class codes and concept for Tax Conferee series as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/00.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 6/1/93, 5/1/94.

Revised 7/1/84. Changed grades and relationships (A1157-58).

Revised 7/1/81. Changed relationships (A1157-58).

Revised 4/1/79. Changed grades, relationships, nature of work, and entrance requirements (A1157-58).

Created 1/1/75.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Tax Conferee I	Process or Interpretive	Formulative or Strategic	* Negotiate, Defend, or Arbitrate	Senior Authority
Tax Conferee II	Programmatic	Strategic	Negotiate & Defend	Unit Supervisor

\* Must have 2 or 3.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



**STATE OF COLORADO**

**CLASS SERIES DESCRIPTION**  
**July 1, 2009**

**TAX COMPLIANCE AGENTS**

H8M1IX TO H8M4XX

**DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses four levels in the Professional Services Occupational Group and describes work concerned with collecting delinquent taxes, license fees, and other revenues due the state as required and authorized by statute. After it has been determined elsewhere that these accounts are delinquent and other avenues to collect have proved unsatisfactory, positions in this class contact the taxpayer or their representative to collect taxes, license fees, and other revenues. Attempts at voluntary compliance are made as each position explains, and educates the taxpayer, about legal obligations. Positions in this class are authorized to seize assets, file liens, and secure funds to insure compliance with tax laws and regulations.

**INDEX:** Tax Compliance Agent Intern begins on this page, Tax Compliance Agent I begin on page 2, Tax Compliance Agent II begins on page 3, and Tax Compliance Agent III begins on page 4.

**TAX COMPLIANCE AGENT INTERN** H8M1IX

**CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the fully-operational level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**TAX COMPLIANCE AGENT**  
**July 1, 2009**

**TAX COMPLIANCE AGENT I**

H8M2XX

**CONCEPT OF CLASS**

This class describes the fully-operational tax compliance agent. Work at this level involves applying principles, technical practices, processes, and procedures used to collect tax, penalties, and interest. Through direct contact with the taxpayers, their representatives, other agencies and third parties, positions collect delinquent taxes, license fees, and penalties. This is accomplished through voluntary compliance whenever possible but seizures, garnishments, liens, and other tools or processes are also available to accomplish the objective.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making --** The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. The general pattern, program, or system exists but must be individualized. For example, positions allow delinquent taxpayers to make installment payments on liabilities after considering financial statements, lien priorities, or extenuating circumstances. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, a position also makes the determination that the delinquent taxpayer should be served a distraint warrant. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions review public records and research departmental data to determine lien priority on assets of the delinquent taxpayer. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity --** The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of pertinent statutes and agency regulations in order to tailor them to develop a different approach or tactical plan to fit specific circumstances of each delinquent taxpayer. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions must decide whether seizure and subsequent sale of assets of a delinquent taxpayer is necessary to protect the interests of the State of Colorado. The action used must be chosen to generate compliance while protecting the rights of the taxpayer.

**Purpose of Contact --** Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**TAX COMPLIANCE AGENT**  
**July 1, 2009**

beyond what has been learned in training or repeating information that is available in another format. Positions educate and settle with the taxpayer, or their representative, disputes regarding tax laws and their applicability to the taxpayer. They also explain deadlines, waiver of penalties, and the state's authority to seize assets or garnish funds.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**TAX COMPLIANCE AGENT II**

H8M3XX

**CONCEPT OF CLASS**

This class describes the first supervisory level. In addition to the work described by the Tax Compliance Agent I, positions in this class supervise at least three full-time equivalent positions, including decisions that affect the pay, status, and tenure of others. The Tax Compliance Agent II level differs from the Tax Compliance Agent I level on the Line/Staff Authority factor only.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. The general pattern, program, or system exists but must be individualized. For example, positions allow delinquent taxpayers to make installment payments on liabilities after considering financial statements, lien priorities, or extenuating circumstances. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, a position also makes the determination that the delinquent taxpayer should be served a distraint warrant. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions review public records and research departmental data to determine lien priority on assets of the delinquent taxpayer. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of pertinent statutes and agency regulations in order to tailor them to develop a different approach or tactical plan to fit specific circumstances of each delinquent taxpayer. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories,

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**TAX COMPLIANCE AGENT**  
**July 1, 2009**

concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions must decide whether seizure and subsequent sale of assets of a delinquent taxpayer is necessary to protect the interests of the State of Colorado. The action used must be chosen to generate compliance while protecting the rights of the taxpayer.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. Positions educate and settle with the taxpayer, or their representative, disputes regarding tax laws and their applicability to the taxpayer. They also explain deadlines, waiver of penalties, and the state's authority to seize assets or garnish funds.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**TAX COMPLIANCE AGENT III**

H8M4XX

**CONCEPT OF CLASS**

This class describes the second supervisory level. The supervisor in this class is accountable for two or more units through the direct supervision of at least two first-level supervisors and has signature authority for actions and decisions that directly impact pay, status, and tenure. The Tax Compliance Agent III level differs from the Tax Compliance Agent II level on the Decision Making and Line/Staff Authority factors.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. For example, positions enforce revenue statutes pertaining to executing distraint warrants, seizing property, conducting sales of property, filing liens and judgments and bankruptcy cases. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. This level includes inventing and changing systems and guidelines that will be applied by others agency-wide. For example, positions make decisions regarding

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**TAX COMPLIANCE AGENT**  
**July 1, 2009**

the final determination resulting in or from current property seizure activity, agreements to pay, lien/judgment filings, and bankruptcy matters. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager determines the systems, guidelines, and programs for the future. For example, a position recommends new legislation and policy changes.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of pertinent statutes and agency regulations in order to tailor them to develop a different approach or tactical plan to fit specific circumstances of each delinquent taxpayer. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions must regularly decide whether seizure and subsequent sale of assets of a delinquent taxpayer is necessary to protect the interests of the State of Colorado. The action used must be chosen to generate compliance while protecting the rights of the taxpayer.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. Positions educate and settle with the taxpayer, or their representative, disputes regarding tax laws and their applicability to the taxpayer. They also explain deadlines, waiver of penalties, and the state's authority to seize assets or garnish funds.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a manager. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES DESCRIPTION (Cont'd.)**  
**TAX COMPLIANCE AGENT**  
**July 1, 2009**

**CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/00 (DLF). Changed class codes. Published as proposed 4/17/00.

Revised 9/1/98 (CVC). Changed class codes and occupational group due to PS Consolidation study.

Effective 9/1/93 (LDS). Job Evaluation System Revision project. Published proposed 5/24/93.

Revised 8/1/82. Changed title, options, nature of work, and entrance requirements on Tax Compliance Agent A (A7110X) and Tax Compliance Agent B (A7111X). Deleted options, changed title, nature of work, and entrance requirements on Tax Compliance Supervisor (A7112X).

Revised 4/1/76. Added options and changed entrance requirements on Tax Compliance Agent A (A7110X) and Tax Compliance Agent B (A7111X).

Created 7/1/83. Tax Compliance Supervisor (A7112X).

Created 1/1/75. Tax Compliance Agent A (A7110X) and Tax Compliance Agent B (A7111X).

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Tax Compliance Agent Intern	na	na	na	na
Tax Compliance Agent I	Process	Formulative	Clarify	Indiv. Contributor
Tax Compliance Agent II	Process	Formulative	Clarify	Unit Supervisor
Tax Compliance Agent III	Interpretive	Formulative	Clarify	Manager

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources



**STATE OF COLORADO**  
**CLASS SERIES DESCRIPTION**  
**July 1, 2009**

**TAX EXAMINER**

H8N1XX TO H8N5XX

**DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses five levels in the Professional Services Occupational Group and describes technical and/or professional work in the examination/auditing of state tax returns and supporting documentation and account information to determine correct tax liabilities, resolve protests, and/or provide taxpayer assistance. Positions in this series provide information to taxpayers regarding tax statutes and department policies, procedures and positions on taxes administered by the department. The work includes the initiation or waiving of penalties, authorization or denial of refunds or assessments, and the determination of applicable interest or penalty charges. The work may include cooperation with other tax entities such as IRS, other states, and city, county, or local tax authorities.

**INDEX:** Tax Examiner I begins on this page, Tax Examiner II begins on page 3, Tax Examiner III begins on page 5, Tax Examiner IV begins on page 6, and Tax Examiner V begins on page 8.

**TAX EXAMINER I**

H8N1XX

**CONCEPT OF CLASS**

This class describes the working level tax examiner. Positions in this level review or audit individual or non-apportioned corporate returns and accounts for accuracy and currency. They resolve errors, discrepancies, and taxpayer complaints by adjusting or entering account information and adjusting refunds or assessments. Positions handle taxpayer queries on many types of taxes and provide instructions on forms, procedures, and payments or rates. This level includes positions receiving orientation and training to the agency setting within the initial probationary period.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX EXAMINERS**

**July 1, 2009**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions determine the steps necessary to resolve a protest of departmental action. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions determine the documentation necessary to support an adjustment to an assessment.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study tax regulations and tax return information to determine what it means and how it fits together in order to get practical solutions in the form of accurate and complete returns or accounts. Guidelines in the form of policies, regulations, tables, forms, rules, and work standards exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions use departmental policies and regulations to initiate or deny refunds or assessments or to advise taxpayers of their applicability in specific situations.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of any of the following:

Exchanging or collecting information with contacts. This involves giving learned information that is readily understandable by the recipient or collecting factual information in order to solve factual problems, errors, or complaints. For example, positions provide taxpayers with information on tax problems and procedures on a daily basis.

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions probe tax account information and returns to gather facts to resolve complaints or problems.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions secure compliance with tax regulations by recommending legal actions against non-payers.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise local businesses or governments on actions relating to taxes owed.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

## CLASS SERIES DESCRIPTION (Cont'd.)

### TAX EXAMINERS

July 1, 2009

## TAX EXAMINER II

H8N2XX

### CONCEPT OF CLASS

This class describes the work leader or staff authority. In addition to work described by the Tax Examiner I class, positions in this level provide training and assistance to other tax examiners. Positions typically review the work of other examiners and approve refunds, assessments or other adjustments to accounts, and resolve tax protests and appeals. This class differs from the Tax Examiner I class in the Line/Staff Authority factor.

### FACTORS

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions determine the steps necessary to resolve a protest of departmental action in a specialized tax area. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions determine the documentation necessary to support an adjustment to an assessment.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study tax regulations and tax return information to determine what it means and how it fits together in order to get practical solutions in the form of accurate and complete returns or accounts. Guidelines in the form of policies, regulations, tables, forms, rules, and work standards exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions use departmental policies and regulations to initiate or deny refunds or assessments or to advise taxpayers of their applicability in specific situations.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least two of the following:

Exchanging or collecting information with contacts. This involves giving learned information that is readily understandable by the recipient or collecting factual information in order to solve factual problems, errors, or complaints. For example, positions collect tax information from other taxing authorities to verify tax account information.

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions investigate patterns of problems in tax accounts to determine causes.

**CLASS SERIES DESCRIPTION (Cont'd.)**

**TAX EXAMINERS**

**July 1, 2009**

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions secure compliance with tax regulations by recommending legal actions against non-payers.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise local businesses or governments on actions relating to taxes owed.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader or staff authority. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions within an agency. For example, management relies on such a position when making decisions regarding the direction that policy or a program should take in the staff authority's field of expertise. Managers and peers recognize and seek this level of technical guidance and direction regarding the application of a program or system within the agency or to its clients. NOTE: As a tradeoff, positions responsible for services as the lead or only position in a remote or district office where services include the full scope of taxation issues in multiple tax areas may be allocated to this class under this provision.

**TAX EXAMINER III**

H8N3XX

**CONCEPT OF CLASS**

This class describes the first-supervisory level. Positions in this level head units of tax examiners providing taxpayer assistance or review of accounts. The responsibilities include decisions which affect the pay, status, or tenure of other positions. This class differs from the Tax Examiner II class in Line/Staff Authority factor and possibly in the Decision Making factor.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX EXAMINERS**

**July 1, 2009**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions decide how to continue taxpayer assistance when communications or computers fail or information is missing from accounts. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions whether to file a lien against a taxpayer in bankruptcy court.

### **OR**

The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions determine the manner in which work will be completed and standards of quality and quantity. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions evaluate bankruptcy precedents when deciding payment alternatives which are in the best interests of the state. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, where positions study tax collection information to determine what it means and how it fits together in order to get practical solutions in the form of accurate tax collections. Guidelines in the form of department policies and processes exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions select the appropriate guideline for initiating tax liens or for issuing assessments.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least two of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions investigate bankruptcy cases to determine if collections are feasible.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions seek to collect taxes by numerous means and may file tax liens when other collection methods fail.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX EXAMINERS**

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Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise CPAs and attorneys on actions to collect payment of taxes owed.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in this class series or at similar conceptual levels in other examiner or auditor classes. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **TAX EXAMINER IV**

H8N4XX

#### **CONCEPT OF CLASS**

This class describes the second-supervisory level. Positions in this level oversee two or more units of examiners. The responsibility includes decisions that affect the pay, status, or tenure of others. This class differs from the Tax Examiner III class in Complexity and Line/Staff Authority factors and possibly in the Purpose of Contact factor.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide unit operations in terms of schedules, forms, procedures, computer operations and programs, and publications needed for new tax programs. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide tax protests based on policy determinations. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of taxation theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions evaluate tax principles in setting processes for resolving special equipment tax liabilities. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular

**CLASS SERIES DESCRIPTION (Cont'd.)**

**TAX EXAMINERS**

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circumstances and to deal with emergencies. For example, positions establish working agreements and cooperative arrangements with city and county tax districts to share information and resources.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least three of the following:

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions collect taxes by persuading taxpayers to comply.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise attorneys and CPAs on resolving tax disputes.

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions interpret tax regulations for businesses.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate settlements on tax claims with taxpayers which has fiscal impact on the state.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a manager. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**TAX EXAMINER V**

H8N5XX

**CONCEPT OF CLASS**

This class describes the manager or senior authority level. Positions in this level supervise multiple units of tax examiners in the administration of the state's major tax programs, such as income or business tax. The work includes planning and implementing tax programs instituted by new legislation and establishing the policies under which units will enforce the regulations. Positions also make decisions which affect the pay, status, or tenure of other positions. This class differs from the Tax Examiner IV class in the Decision Making and Complexity factors and may differ in the Line/Staff Authority factor.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX EXAMINERS**

**July 1, 2009**

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions develop the unit budget and justify it to higher levels. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. For example, positions establish tax programs such as the International Fuels Tax Program for operation in future years.

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish the audit guidelines and operating computer systems to accommodate new tax revenue programs.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate settlements of tax protests.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a manager or senior authority. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**OR**

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **TAX EXAMINERS**

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guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs, and systems should take in the pacesetter's field of expertise. An example is a position recognized as an authority on federal and state income tax policy who is responsible for drafting legislation and regulations and determines the forms and content of annual income tax booklets.

### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

### **CLASS SERIES HISTORY**

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/00 (DLF). Changed class codes. Published as proposed 4/17/00.

Effective 10/1/94 (DLF). Job Evaluation System Revision project. Published proposed 6/1/93, 5/9/94.

Revised 9/1/88. Changed relationship, nature of work and entrance requirements (A1146-55).

Revised 7/1/84. Changed relationship, pay grades, and entrance requirements (A1146-47, 50, 54, 55).

Revised 1/1/80. Changed entrance requirements, Tax Liability Specialist (A1197-98).

Revised 7/1/78. Changed relationship of Tax Supervisor (A1155).

Created 3/1/78. Tax Liability Specialists (A1197-98).

Created 9/1/76. Tax Examiner series (A1146-50).

Created 1/1/75. Assistant and Tax Supervisor (A1154-55).

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**TAX EXAMINERS**

**July 1, 2009**

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Tax Examiner I	Operational	Patterned	Exchange, Detect, Secure, or Advise	Indiv. Contributor
Tax Examiner II	Operational	Patterned	* Exchange, Detect, Secure, or Advise	Work Leader or Staff Authority
Tax Examiner III	Operational or Process	Patterned	** Detect, Secure, or Advise	Unit Supervisor
Tax Examiner IV	Process	Formulative	*** Secure, Advise, Clarify, or Defend	Manager
Tax Examiner V	Interpretive	Strategic	Negotiate	Manager or Senior Authority

\* Must have 2 of 4.

\*\* Must have 2 of 3.

\*\*\* Must have 3 of 4.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources