

Civil Service Commission



Jed Nicholson *Commission President, District 1*
Lesley Santos *District 2*
Erica Flores Baltodano *Commission Vice President, District 3*
David Warren *District 4*
Gere Sibbach *District 5*

Jamie L. Russell *Commission Secretary*

AGENDA

**County of San Luis Obispo Civil Service Commission
Regular Session Meeting**

Wednesday April 1, 2026 @ 9:00 a.m.

1055 Monterey Street, Suite D-271, San Luis Obispo, CA 93408

1. Call to Order / Flag Salute / Roll Call

2. Public Comment Period

Members of the public wishing to address the Civil Service Commission on matters other than those scheduled below may do so when recognized by the President. Presentations are limited to three minutes per individual.

3. Reports

Commission President
Commission Counsel
Commission Outside Counsel
Commission Secretary

4. Request to Approve New Job Specification(s):

- a. Principal Accountant (New)

5. Public Comment on Closed Session Items

Members of the public wishing to address the Civil Service Commission on Closed Session matters agendized here may do so when recognized by the President. Presentations are limited to three minutes per individual.

6. Closed Session - Conference with County Labor Negotiator regarding Civil Service Rule Update. (Gov Code Section 54957.6): Agency designated representative: Jamie L. Russell, or designee

7. Closed Session – Public Employee Discipline (per Government Code Section 54957(b)): Hearing and deliberations regarding Appeal #A25-09

8. Adjournment



TO: Civil Service Commission
FROM: Mackenzie Lawrie, Human Resources Analyst
DATE: April 1, 2026
SUBJECT: New Classification: Principal Accountant
Department: Countywide
Appointing Authority: Jamie L. Russell, Human Resources Director

RECOMMENDATION

It is recommended that the Commission approve the proposed new classification and specification for Principal Accountant to ensure appropriate classification of specialized fiscal positions identified through the Administrative Classification Study.

BACKGROUND

As part of the recently completed Administrative Classification Study, Human Resources conducted a comprehensive review of administrative and fiscal positions across the County to evaluate alignment between existing classifications and the work being performed. Through this process, the majority of positions were reclassified within the County's newly established administrative classification framework approved by the Civil Service Commission in September 2025.

However, a small number of fiscal positions within the Public Works Department were identified as not aligning with the administrative classifications. These positions were set aside for further review due to concerns that the generic administrative and management classifications did not accurately reflect the nature of the work being performed.

DISCUSSION

Further analysis of these positions within the Public Works fiscal team confirmed that they perform a distinct type of fiscal work that is not adequately captured within either the administrative classification framework or the existing Accountant series.

These positions are assigned primary responsibility for complex and specialized fiscal program areas within Public Works, including environments characterized by unique funding structures, rate-based financing, special district accounting, and externally driven requirements. Unlike traditional administrative or fiscal roles, which are typically structured around program support or management of functions, these positions operate as the primary fiscal authority for their assigned areas and are responsible for independently performing the most complex accounting work, resolving non-routine fiscal issues, and advising operational leadership.

While these positions include supervisory responsibilities, their primary function is not the management of staff or administrative operations. Instead, staff support the incumbents' work, and the positions are defined by their independent responsibility for complex fiscal analysis, reporting, and problem-solving within their assigned program areas.

Existing classifications were carefully evaluated and determined to be insufficient. The administrative classifications emphasize management of administrative and operational functions, organizational oversight, and leadership, which do not reflect the working-level, technical nature of these positions. The Accountant III classification represents advanced-level accounting work performed in support of fiscal programs, rather than positions with primary responsibility and accountability for complex fiscal program areas.

To address this gap, Human Resources has developed the proposed Principal Accountant classification to accurately capture the level, scope, and nature of this work. The classification

reflects positions that are responsible for uniquely complex fiscal program areas, perform the most advanced accounting work independently, and supervise staff in support of those functions. At this time, these types of complex, externally driven fiscal responsibilities are concentrated within Public Works; however, the proposed classification is intentionally designed to be applied more broadly should similar positions arise in other departments in the future.

RESULTS

The creation of the Principal Accountant classification ensures accurate classification of these specialized fiscal positions. It establishes a clear distinction between program-support accounting roles and positions with primary responsibility for complex fiscal program areas, improves consistency in classification application, and aligns the County's classification plan with the actual work being performed.

OTHER AGENCY INVOLVEMENT

Human Resources collaborated with Public Works, the Executive Office, and the Auditor-Controller-Treasurer-Tax Collector's Office to understand the unique aspects of these fiscal positions and concur with the recommendation as proposed.

Attachments:

1. Proposed Principal Accountant Specification
2. Organizational Chart

1 **HUMAN RESOURCES DEPARTMENT**

2 **County of San Luis Obispo**

3
4 **Principal Accountant**

5
6 **DEFINITION:**

7 Under general direction, plans, organizes, and independently performs the most complex professional
8 accounting work and is responsible for assigned specialized fiscal functions or program areas within a
9 department characterized by unique funding structures, regulatory requirements, or operational
10 complexity; serves as a representative on matters related to assigned fiscal areas; provides advanced
11 technical accounting expertise, analysis, and recommendations to management; performs work involving
12 the resolution of non-routine and highly complex fiscal issues requiring significant analysis and judgment;
13 and supervises, trains, and evaluates assigned professional, technical, and clerical accounting staff.
14

15 **DISTINGUISHING CHARACTERISTICS:**

16 Principal Accountant is distinguished from Accountant III in that the latter is the advanced-level
17 classification within the Accountant I-II-III series and performs specialized accounting work independently
18 in support of assigned programs, divisions, or departments, and may supervise staff as assigned. In
19 contrast, positions in this classification are assigned primary responsibility for the most complex and
20 sensitive fiscal functions within a department and independently carry out the analysis, reporting, and
21 resolution of issues within their assigned program areas. Work at this level involves greater scope,
22 complexity, and independence, including responsibility for functions such as rate setting, administration
23 of internal service and enterprise funds, special district accounting, and management of programs with
24 multiple or braided funding sources. Positions at this level supervise assigned staff as a regular and
25 ongoing responsibility.
26

27 **TYPICAL TASKS AND REPRESENTATIVE DUTIES:**

28 (Not in order of importance)

- 29 • Plans, organizes, and performs work related to one or more complex fiscal program areas or
30 functions; ensures the accurate and timely processing, analysis, and reporting of financial data in
31 compliance with applicable laws, regulations, and standards.

- 1 • Performs and reviews the most complex accounting work, including activities related to specialized
2 funding structures such as internal service funds, enterprise funds, special districts, and multi-
3 source or braided funding.
- 4 • Performs complex fiscal analysis and activities related to rate development, cost recovery, and
5 funding structures for assigned program areas, including evaluation of reserves, revenue
6 requirements, and financial impacts of operational or regulatory changes.
- 7 • Designs, implements, evaluates, and maintains procedures and internal controls related to assigned
8 functions; identifies issues and develops solutions, policies, and procedures to improve accuracy,
9 compliance, and operational effectiveness.
- 10 • Evaluates and resolves complex, non-routine fiscal issues involving unique program requirements,
11 regulatory constraints, funding structures, or historical practices; conducts research and develops
12 recommendations where established guidance may be limited or unclear.
- 13 • Analyzes financial data, trends, and program requirements; prepares and reviews complex financial
14 reports, statements, projections, and reconciliations; ensures proper accounting treatment and
15 reporting.
- 16 • Provides technical expertise and consultation on complex accounting matters to departmental
17 management, other County departments, and external partners; advises on accounting practices,
18 fiscal impacts, regulatory requirements, and financial systems; and assists in resolving complex
19 accounting issues.
- 20 • Interprets and applies applicable laws, regulations, policies, and standards, including Generally
21 Accepted Accounting Principles (GAAP), related to governmental accounting and financial reporting;
22 ensures assigned functions remain compliant with evolving requirements.
- 23 • Coordinates accounting activities with other departments, agencies, auditors, and external
24 stakeholders; presents and explains financial information related to assigned fiscal program areas;
25 and responds to complex inquiries on accounting and fiscal matters.
- 26 • Supervises, mentors, and evaluates the performance of assigned staff; interviews and selects
27 employees; recommends appointments, reassignments, and disciplinary actions; assigns and
28 reviews work for accuracy, completeness, and compliance with policies and performance standards.
- 29 • Monitors workflow and workload distribution within assigned functions; ensures staff work
30 products meet quality, accuracy, and timeliness standards.

- Develops, monitors, and analyzes budgets and financial plans, including supporting documentation and fiscal justifications.
- Participates in audits by coordinating documentation, responding to audit inquiries, and implementing corrective actions as needed.
- Performs other related duties as assigned.

Knowledge of:

- Principles, practices, and methods of governmental accounting, including fund accounting, financial reporting, and internal controls
- Advanced accounting concepts related to complex fiscal structures such as internal service funds, enterprise funds, special districts, and multi-source funding
- Applicable local, state, and federal laws, regulations, and standards governing public sector accounting, financial reporting, and assigned fiscal program areas
- Budget preparation, monitoring, and financial analysis techniques
- Principles and practices of supervision, training, performance evaluation, and team leadership
- Methods of analyzing financial data and identifying trends, issues, and solutions
- Modern office practices, procedures, and automated financial systems
- Analyze complex problems, evaluate alternatives, and recommend or implement effective solutions
- Use a variety of software applications and department-specific systems to perform assigned tasks
- Effective verbal and written communication and interpersonal skills
- Principles, practices, and procedures of supervision, leadership, mentoring, evaluation, training, team dynamics, and team building

Ability to:

- Plan, organize, and perform work related to complex accounting functions and activities
- Perform and review highly complex accounting work and financial analyses
- Design and implement accounting systems, procedures, and internal controls
- Understand, evaluate, and apply laws, regulations, and policies to complex fiscal operations
- Provide technical guidance and consultation to management, staff, and external stakeholders
- Prepare clear, accurate, and comprehensive financial reports and documentation
- Analyze complex problems, evaluate alternatives, and recommend or implement effective solutions

- Use a variety of software applications and department-specific systems to perform assigned tasks
- Promote an organized, professional, and safety-conscious work environment
- Communicate effectively verbally and in writing to a diverse population of individuals and groups
- Foster effective and positive working relationships with individuals from diverse perspectives by demonstrating strong interpersonal skills, including active listening, effective communication, advisory expertise, mediation, conflict resolution, and consensus building

EDUCATION AND EXPERIENCE:

A combination of education, training, and experience resulting in the required knowledge, skills, and abilities. An example of qualifying education and experience includes:

Possession of a bachelor's degree from an accredited college or university in accounting or a closely related field. In addition, two years of experience at a level equivalent to Accountant III and two years of lead or supervisory experience

LICENSES AND CERTIFICATES:

Certain positions within this classification may require driving. Positions that require driving will be communicated in the job posting. When driving is an essential function of the position, a valid California driver's license will be required at the time of appointment and must be maintained throughout employment.

SPECIAL SUBCLASS RECRUITMENT:

This class specification generally describes the duties and responsibilities characteristic of the position(s) within this class. The duties of a particular position within a multi-position class may vary from the duties of other positions within the class. Accordingly, the essential functions of a particular position (whether it be a multi-position class or a single-position class) will be identified and used by medical examiners and hiring authorities in the selection process. If you have any questions regarding the duties or the working conditions of the position, please contact the Human Resources Department at 805.781.5959.



Public Works Fiscal Team Organizational Chart

