



# HUMAN RESOURCES DEPARTMENT

LAURA S. ARMOR  
Director

January 27, 2009

Board of Supervisors  
County of Marin  
3501 Civic Center Drive  
San Rafael, CA 94903

**SUBJECT:** Compensation study of the Auditor classification series and Accountant classification series.

Dear Board Members:

**RECOMMENDATION:** It is recommended by the Director of Human Resources that your Board approve the following, effective February 8, 2009:

1. Approve a salary adjustment of 0.3% for the classification of Auditor I (0376) resulting in the following salary range:

Base Salary	Step 1	Step 2	Step 3	Step 4	Step 5
Hourly Rate	\$26.57	\$27.79	\$28.98	\$30.29	\$31.63
Bi-Weekly Salary	\$1,993	\$2,084	\$2,174	\$2,272	\$2,372
Monthly Salary	\$4,318	\$4,516	\$4,709	\$4,922	\$5,140
Annual Salary	\$51,812	\$54,191	\$56,511	\$59,066	\$61,679

2. Approve a salary adjustment of 4.7% for the classification of Senior Auditor (0368) resulting in the following salary range:

Base Salary	Step 1	Step 2	Step 3	Step 4	Step 5
Hourly Rate	\$34.53	\$36.11	\$37.77	\$39.60	\$41.34
Bi-Weekly Salary	\$2,590	\$2,708	\$2,833	\$2,970	\$3,101
Monthly Salary	\$5,611	\$5,868	\$6,138	\$6,435	\$6,718
Annual Salary	\$67,334	\$70,415	\$73,652	\$77,220	\$80,613

3. Approve a salary adjustment of 2.3% for the classification of Accountant II (0370) resulting in the following salary range:

Base Salary	Step 1	Step 2	Step 3	Step 4	Step 5
Hourly Rate	\$30.88	\$32.28	\$33.75	\$35.30	\$36.93
Bi-Weekly Salary	\$2,316	\$2,421	\$2,531	\$2,648	\$2,770
Monthly Salary	\$5,018	\$5,246	\$5,484	\$5,736	\$6,001
Annual Salary	\$60,216	\$62,946	\$65,813	\$68,835	\$72,014

**SUMMARY:** Human Resources conducted a compensation study for the Auditor classification series and Accountant classification series to review the market for these classifications and the internal salary relationships between them. Currently, there is an inconsistent salary relationship at each respective level in the classification series (I, II, Sr), with the Accountant series being higher at the entry (I) and senior level and the Auditor series being higher at the journey (II) level. The salary separations should be consistent between the series to account for the duties, responsibilities and expertise required at each respective classification level. Further analysis concluded that it is common for these two classification series to be compensated at the same salaries at each respective level because of similarities in the required knowledge, abilities, and experience and education. While combining the classes was considered, there is sufficient distinction in work to maintain the two classification series. Therefore, it is recommended that the Auditor I, Accountant II and Senior Auditor receive salary adjustments to align the two classification series.

**FISCAL IMPACT:** The cost including benefits for the remainder of the fiscal year for the pay period beginning February 8, 2009 is \$8,089. The total annual cost including benefits is \$23,369. Contractual equity monies are available to offset these costs (SEIU 1021 General MOU 7/1/2007 – 6/30/2010).

<b>REVIEWED BY:</b>	( )	Auditor Controller	( X )	N/A
	( )	County Counsel	( X )	N/A
	( X )	Human Resources	( )	N/A

Respectfully submitted,

Laura S. Armor  
Director of Human Resources

cc: Sandra Barrett, Senior Payroll Accounting Technician, Auditor-Controller  
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Terri Hampton, Deputy Director of Human Resources, Human Resources  
Bryon Karow, Assistant Auditor-Controller, Auditor-Controller  
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Liz Paris, Deputy Director of Human Resources, Human Resources  
Michael Smith, Treasurer-Tax Collector / County Clerk, Treasurer-Tax Collector