

Ordinance No. 2007-109

Passed DEC 10 2007, 20

ORDINANCE TO AMEND ORDINANCE NO. 1969-29 (KNOWN AS THE YARGER REPORT) AS AMENDED, BY REDEFINING THE DUTIES AND UPDATING THE JOB DESCRIPTIONS OF THE DEPUTY AUDITOR, INTERNAL AND INVESTMENT AUDITOR AND TAX COMMISSIONER FOR THE CITY OF MARION

Whereas, the Council for the City of Marion finds the job descriptions for the Deputy Auditor, Internal and Investment Auditor and Tax Commissioner for the City of Marion to be outdated, having been established by Ordinance No. 1969-29, as amended, and

Whereas, the Council finds the redefined job descriptions to be in the best interest of the City of Marion and therefore finds it necessary to further amend Ordinance No. 1969-29 (the Position Classification Report by Yarger and Associates, Inc. April, 1969), as amended.

BE IT ORDAINED by the Council of the City of Marion, Marion County, Ohio:

Section 1. That the current job description for the Deputy Auditor, Internal and Investment Auditor and Tax Commissioner attached hereto as Exhibit A, shall be amended as provided in Exhibit B attached hereto and made a part hereof as if fully restated herein.

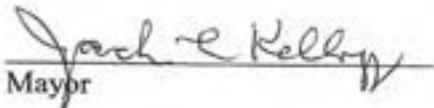
Section 2. All previously existing provisions as to pay classification sometimes referred to as "grade" shall remain as previously established. All other benefits, rights or entitlements shall continue without modification.

Section 3. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.



President of Council

APPROVED: **DEC 11 2007**



Mayor

Attest;

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INTERNAL AUDITOR – TAX ADMINSTRATOR

GENERAL STATEMENT OF DUTIES: Responsible to the City Auditor; Primary responsibilities are centered on those commonly completed by a Tax Administrator sometimes referred to within City Code as Tax Commissioner. Responsible for the operation of the Income Tax Division. Enforcement of Marion City Income Tax Ordinances resulting in full compliance of all those who incur tax liability and receiving and accounting for collected tax funds. Duties shall also include all those which from time to time may be assigned by the Auditor or Deputy Auditor, including but not limited to: Assists in overseeing all staff within the Office; Ensures proper accounting procedures and requirements related thereto are adequately in place and performed; Develops policy and procedures under the direction of the Auditor or Deputy Auditor; Related work as required and duties which may from time to time be assigned by the Auditor.

DISTINGUISHING FEATURES OF THE CLASS: An administrative position that performs tasks and exercises supervision over all other staff within the Office as directed from time to time by the Auditor or Deputy Auditor. Responsible administrative work primarily involving the auditing, filing and accounting operations and includes supervising the Deputy Tax Commissioner, Tax Investigator, and clerical personnel.

EXAMPLES OF WORK: (Illustrative only)

Essential functions include but not limited to: Primarily supervises all employees of the Income Tax Division. Makes final interpretation and application of the City income tax laws. Issues rulings and develops regulations defining the tax laws. Develops and approves methods and procedures for auditing, filing and accounting operations. Checks all possible sources for new accounts and establishes proper records when they are found. Assists those who have had tax withheld in error to secure refund. Assures that all funds collected are properly accounted for and deposited. Answers requests from accountants and other cities for information and forms related to the operation of the Income Tax Division. Contacts accounts by telephone and mail for correction of their records. Does research work on new developments in the tax field. Approves tax forms. Reviews correspondence originating in the Division. Initiates and maintains control of departmental programs. Performs fill in duties for absent staff members. Reacts to change productively and handles other essential tasks as assigned by Deputy Auditor or Auditor. All other activities related to the Office as the Auditor may from time to time assign.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Comprehensive knowledge of the City income tax laws and regulations; thorough knowledge of the principles and practices of accounting and auditing, particularly as they relate to taxation and tax related matters; thorough knowledge of office methods, practices procedures and equipment; ability to exercise sound judgment in administrative practices; ability to organize and direct a moderate sized office staff engaged in high volume complex procedures; ability to read, interpret and apply complex laws, rules and regulations relating to tax and accounting matters; ability to establish and maintain effective working relationships with employees, supervisors and the general public.

LANGUAGE SKILLS Ability to read, analyze, and interpret common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from employees, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format. Ability to effectively present information to top management, public groups, and City Council.

MATHEMATICAL SKILLS: Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions, and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS: Valid Ohio Drivers License.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; talk or hear; and taste or smell. The employee frequently is required to stand and walk. The employee is occasionally required to sit; climb or balance; and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

INTERNAL AUDITOR - INVESTMENTS

GENERAL STATEMENT OF DUTIES: Responsible to the City Auditor; Primary responsibilities are centered on those commonly completed by a Investment Administrator. Including but not limited to 199 S-M organizing, coordinating and directing the financial activities of the City in compliance with City Ordinances, ORC, GASB & GAAP.

Duties shall also include all those which from time to time may be assigned by the Auditor or Deputy Auditor, including but not limited to: Assists in overseeing all staff within the Office; Ensures proper accounting procedures and requirements related thereto are adequately in place and performed; Responsible for supervision of Office Staff; Develops policy and procedures under the direction of the Auditor or Deputy Auditor; Related work as required and duties which may from time to time be assigned by the Auditor.

DISTINGUISHING FEATURES OF THE CLASS: An administrative position that exercises supervision over all other staff within the Office. Follows departmental, city, state and federal guidelines in performance of job duties. Plans, supervises and coordinates entire activities of the Office under the administrative leadership of the Auditor or Deputy Auditor. Additionally, administrative responsibilities include those that may from time to time be assigned by the Auditor.

EXAMPLES OF WORK: (Illustrative only)

Essential functions include but not limited to: Assists in the operation of a centralized accounting system for the City government and its agencies. Implements and sustains internal controls for all cash receipts and expenditures, performing internal audits. Organization and maintenance of Centralized Asset Reporting System, used for financial data and internal control; to insure Fixed Assets are accounted for, conducts visual on-site audits of these assets at various properties. Prepares financial statements, cost reports and other required data for all Enterprise Funds. Initiates forms and procedures for various audit controls (e.g., payroll forms, fixed asset numbering system, etc.).

Handles bank deposits for the department on a daily basis. Provides advice and assistance in accounting, auditing and computer operation to other departments as necessary. Fills in for and performs duties of absent staff members.

Initiates and maintains control of departmental programs. Performs fill in duties for absent staff members. Reacts to change productively and handles other essential tasks as assigned by Deputy Auditor or Auditor. All other activities related to the Office at the Auditor may from time to time assign.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Comprehensive knowledge of Internal Auditing and Financial Analysis; comprehensive knowledge of and excellent skill in the use of personal computers including spreadsheet and data base applications ; good knowledge of financial statement preparation and fixed asset management; some ability to type and proficiency with calculator; ability to manage and plan; ability to set goals in perspective with objectives; ability to self-manage;

equivalent combination of training and experience which provides the required knowledge, skills and abilities may be accepted.

QUALIFICATIONS To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

LANGUAGE SKILLS Ability to read, analyze, and interpret common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from employees, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format. Ability to effectively present information to top management, public groups, and City Council.

MATHEMATICAL SKILLS: Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions, and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS: Valid Ohio Drivers License.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; talk or hear; and taste or smell. The employee frequently is required to stand and walk. The employee is occasionally required to sit; climb or balance; and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

DEPUTY AUDITOR

GENERAL STATEMENT OF DUTIES: Responsible to the City Auditor; assists in overseeing all staff within the Office; Ensures proper accounting procedures and requirements related thereto are adequately in place and performed; Plans and administers Office activities of the city under the direction of the City Auditor; responsible for supervision of Office Staff; Develops policy and procedures under the direction of the Auditor; Related work as required and duties which may from time to time be assigned by the Auditor.

DISTINGUISHING FEATURES OF THE CLASS: An administrative position that exercises supervision over all other staff within the Office. Follows departmental, city, state and federal guidelines in performance of job duties. Plans, supervises and coordinates entire activities of the Office under the administrative leadership of the Auditor. Additionally, administrative responsibilities include those that may from time to time be assigned by the Auditor.

Develops and maintains a human resources system within the Office. Oversees the analysis, maintenance, and communication of records required by law or local governing bodies, or other departments in the organization.

EXAMPLES OF WORK: (Illustrative only)

Essential functions include but not limited to: Prepares Annual Financial Report (Cash & GAAP,) Assists in the operation of the Central Accounting and Payroll system. Prepares reports as requested by various departments. Prepares quarterly payroll reports, retirement reports and payroll surveys. Maintains record keeping for Economic Development Grants. Oversees general operations and computer system maintenance. Makes occasional Bank deposits. Assists with handling of and receipts for monies received. Handles Workers Compensation and Unemployment Compensation inquiries, both written and oral. Performs fill in duties for absent staff members, including the City Auditor. Reacts to change productively and handles other essential tasks as assigned. All other activities related to the Office as the Auditor may from time to time assign.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Comprehensive knowledge of government accounting, laws and regulations; thorough knowledge of office practices, procedures and equipment; knowledge of accounting methods, procedures, forms and records and ability to implement their use; ability to evaluate work performed by subordinates; ability to prepare informative financial reports; ability to plan, organize and direct the work of employees; ability to establish friendly atmosphere in the work place and maintain harmonious working relationships with employees, peers, other departments and governmental officials; excellent skill in the use of computers and thorough knowledge of systems such as COBOL, Job Control Language, computer operations, personal computers and their operating systems or alternative systems; ability to type and use 10 key calculator to touch; ability to communicate ideas and procedures clearly to others, verbally or written; ability to handle sensitive inquiries with tact and courtesy and maintain confidentiality of files and records.

LANGUAGE SKILLS Ability to read, analyze, and interpret common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from employees, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format. Ability to effectively present information to top management, public groups, and City Council.

MATHEMATICAL SKILLS: Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions, and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS: Valid Ohio Drivers License.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; talk or hear; and taste or smell. The employee frequently is required to stand and walk. The employee is occasionally required to sit; climb or balance; and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

Deputy Auditor/Tax Commissioner

Job Title:	Deputy Auditor/Tax Commissioner
Department:	Auditor's Office
Reports To:	Auditor
FLSA:	Exempt
Civil Service:	Unclassified Position

GENERAL STATEMENT OF DUTIES: Responsible to the City Auditor: assists in overseeing all staff within the office including the Income Tax Department; Ensures proper accounting procedures and requirements related thereto are adequately in place and performed; Responsible for the operation of the Income Tax Division; Enforcement of Marion City Income Tax Ordinances resulting in full compliance of all those who incur tax liability and receiving and accounting for collected tax funds; Develops policy and procedures under the direction of the Auditor; Related work as required and duties which may from time to time be assigned by the Auditor.

DISTINGUISHING FEATURES OF THE CLASS: This position is deemed to be a "major non-tenured policy making or advisory position." This administrative position also exercises supervision over all other staff within the Office. Follows, city, state and federal guidelines in performance of job duties. Plans, supervises and coordinates entire activities of the Office under the administrative leadership of the Auditor. Additionally, administrative responsibilities include those that may from time to time be assigned by the Auditor.

Develops and maintains a human resources system within the Office. Oversees the analysis maintenance, and communication of records required by law or local governing bodies, or other departments in the organization.

EXAMPLES OF WORK: (Illustrative only)

Essential function included but not limited to: Prepares Annual Financial Report (Cash & GAAP) assists in the operation of the Central Accounting and Payroll system. Prepares reports as requested by various departments. Maintains record keeping for Economic Development Grants and other grants the City has received. Oversees general operation and computer system maintenance. Makes occasional bank deposits. Assists with handling of and receipts for monies received. Performs fill in duties for absent staff members, including the City Auditor. Oversees the Income Tax Department and makes final interpretation and application of the City income tax laws. Issues rulings and develops regulations defining the tax laws. Approves tax forms. Reacts to change productively and handles other essential tasks as assigned by the Auditor. All other activities related to the Office of the Auditor may from time to time assign.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Comprehensive knowledge of government accounting, laws and regulations; knowledge of office practices, procedures and equipment; knowledge of accounting methods, procedures, forms and records and ability to implement their use; knowledge of City income tax laws and regulations; ability to evaluate work performed by subordinates; ability to prepare informative financial reports; ability to plan, organize and direct the work of employees; ability to establish a friendly atmosphere in the work place and maintain harmonious working relationships with employees, peers, other departments and governmental officials; excellent skill in the use of computers and thorough knowledge of systems operations; ability to type and use adding machine; ability to communicate ideas and procedures clearly to others, verbally or written; ability to handle sensitive inquiries with tact and courtesy and maintain confidentiality of files and records.

ACCEPTABLE EXPERIENCE AND TRAINING: Several years of responsible business or professional experience which may include the holding of a degree from a recognized college or university with major work in business and/or public administration, accounting, law or related fields, or any equivalent combination of experience and training which provides the required knowledge, skills and abilities.

QUALIFICATION: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

LANGUAGE SKILLS: Ability to read, analyze, and interpret common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from employees, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format. Ability to effectively present information to top management, public groups, and City Council.

MATHEMATICAL SKILLS: Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, percent, draw and interpret bar graphs.

REASONING ABILITY: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS: Valid Ohio Driver's License.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions

of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; talk or hear; and taste or smell. The employee frequently is required to stand and walk. The employee must occasionally lift and/ or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus.

Internal and Investment Auditor

Job Title: Internal and Investment Auditor
Department: Auditor's Office
Reports To: Auditor
FLSA: Exempt
Civil Services: Unclassified position

GENERAL STATEMENT OF DUTIES: Responsible to the City Auditor; Primary responsibilities are centered on those commonly completed by an Investment Administrator. Including but not limited to 199 S-M organizing, coordinating and directing the financial activities of the City in compliance with City Ordinances, ORC, GAS & GAAP.

Duties shall also include all those which from time to time may be assigned by the Auditor or Deputy Auditor, including but not limited to: Assists in overseeing all staff within the Office; Ensures proper accounting procedures and requirements related thereto are adequately in place and performed; Responsible for supervision of Office Staff; Develops policy and procedures under the direction of the Auditor or Deputy Auditor; Related work as required and duties which may from time to time be assigned by the Auditor.

DISTINGUISHING FEATURES OF THE CLASS: This position is deemed to be a "major non-tenured policy making or advisory position." Administrative position that exercises supervision over all other staff within the Office. Follows departmental, city, state and federal guidelines in performance of job duties. Plans, supervises and coordinates entire activities of the Office under the administrative leadership of the Auditor or Deputy Auditor. Additionally, administrative responsibilities include those that may from time to time be assigned by the Auditor.

EXAMPLES OF WORK: (Illustrative only)

Essential functions include but not limited to: Assists in the operation of a centralized accounting system for the City government and its agencies. Implements and sustains internal controls for all cash receipts and expenditures, performing internal audits. Organization and maintenance of Centralized Asset Reporting System, used for financial data and internal control; to insure Fixed Assets are accounted for, conducts visual on-site audits of these assets at various properties. Prepares financial statements, cost reports and other required data for all Enterprise Funds. Initiates forms and procedures for various audit controls (e.g., payroll forms, fixed asset numbering system, etc.).

Handles bank deposits for the department on a daily basis. Provides advice and assistance in accounting, auditing and computer operation to other departments as necessary. Fills in for and performs duties of absent staff members. Initiates and maintains control of departmental programs. Performs fill in duties for absent staff

members. Reacts to change productively and handles other essential tasks as assigned by Deputy Auditor or Auditor. All other activities related to the Office at the Auditor may from time to time assign.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Comprehensive knowledge of Internal Auditing and Financial Analysis; comprehensive knowledge of and excellent skill in the use of personal computers including spreadsheet and *data* base applications ; good knowledge of financial statement preparation and fixed asset management; some ability to type and proficiency with calculator; ability to manage and plan; ability to set goals in perspective with objectives; ability to self-manage; ability to work well with others; ability to communicate ideas and procedures, orally and written; ability to establish good rapport with employees, peers, supervisors and other departments; ability to traverse various terrains when visiting work sites; sufficient corrected or uncorrected vision to read and drive vehicle; ability to handle sensitive inquiries with tact and courtesy and maintain confidentiality of files and records.

MINIMUM ACCEPTABLE QUALIFICATIONS: A two or four degree from a recognized college or university with major work in Accounting or Business and two to five years' experience in accounting with emphasis on financial statement preparation and fixed asset management as well as considerable experience on spreadsheet and data base applications of computer systems preferred. Any equivalent combination of training and experience which provides the required knowledge, skills and abilities may be accepted.

QUALIFICATIONS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

LANGUAGE SKILLS: Ability to read, analyze, and interpret common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from employees, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format. Ability to effectively present information to top management, public groups, and City Council.

MATHEMATICAL SKILLS: Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions, and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS: Valid Ohio Driver's License.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with

disabilities to perform the essential functions.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; talk or hear, and taste or smell. The employee frequently is required to stand and walk. The employee is occasionally required to sit; climb or balance; and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.