

City and County of San Francisco



1649 Accountant Intern Program Manual

January 2010



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CITY AND COUNTY OF SAN FRANCISCO 1649 ACCOUNTANT INTERN PROGRAM

■ OVERVIEW ■

The 1649 Accountant Intern Program was established to ensure excellent performance in the City and County of San Francisco's Accountant Series. This Program is the first step in the Accountant classification series. Overall responsibility for the 1649 Accountant Intern Program for the City and County of San Francisco resides with the Office of the Controller, by delegation from the Department of Human Resources. The International Federation of Professional and Technical Engineers, Local 21, AFL-CIO, the bargaining unit representing the classifications in the Accounting Series, endorses this Program.

The 1649 Accountant Intern Program ensures that entry-level accountants are trained properly before they promote to professional-level accounting positions. Accountant Interns serve as permanent exempt employees for the duration of the Internship. This means that, unlike permanent Civil Service employees, there is no Civil Service list for the 1649 classification. Interns are trained in an 18-month Program and mentored by higher-level, experienced accountants throughout the City and County. To provide Interns with optimum training and experience citywide, they participate in two 9-month rotations, generally at two different departments.

Successful Interns compete to be promoted to permanent status in Class 1652 Accountant II. For this process, a ranked Civil Service list is established. The certification rule for this examination is rule-of-the-list. Placements are determined by the 1649 Accountant Intern Steering Committee. Interns can only advance to the level of Accountant II by successfully completing the 1649 Accountant Intern Program.

■ 1649 ACCOUNTANT INTERN PROGRAM ■ STEERING COMMITTEE

Under the direction of the Controller of the City and County of San Francisco, the Steering Committee was formed. The Steering Committee is comprised of chief fiscal and financial officers from various City departments. The Deputy Controller chairs the Steering Committee. The Controller's Office Director of Finance and Administration is a non-voting member of the Steering Committee. The members of the current Steering Committee are:



- Monique Zmuda, Deputy Controller, Office of the Controller
- Amy Sandro, Controller, City College of San Francisco
- Frances Lee, Deputy Chief Financial Officer, Public Utilities Commission
- Mary Fitzpatrick, Director of Accounting Operations and Systems, Office of the Controller
- Nelly Lee, Finance Manager, Department of Public Health
- Jocelyn Quintos, Division Manager, Business Services, Department of Public Works
- Jeannie Wong, Director of Finance & Administration, Office of the Controller

The Steering Committee governs and provides oversight to all aspects of the Accountant Intern Program. The Steering Committee develops Program policies and makes determinations on Program issues and/or concerns. Its authority includes the oversight of examinations, selection criteria, curricula and other training needs for the 1649 Accountant Intern Program. The Steering Committee conducts entrance, mid-Program and final interviews for Interns. They monitor Intern progress and determine placements. The Steering Committee makes the final ruling of whether an Intern has successfully completed the Program and can graduate.

■ PROGRAM ADMINISTRATION ■

The Controller's Office Human Resources Unit, under the direction of the Director of Finance and Administration, is responsible for the administration of the 1649 Accountant Internship Program for the City and County of San Francisco. The Controller's Office Human Resources Unit also serves as liaison for all candidates, 1649 Accountant Interns, Mentors and Supervisors of the Program. The Human Resources Unit is responsible for a variety of duties, including examination development and administration; recruitment and selection; orientation and Program coordination; monitoring Intern progress; coordinating placement; training; and, evaluation data compilation and coordination. The Human Resources Unit members are:

- Louis Voccia, Room 488, City Hall, (415) 554-7552
- Mirna Palma, Room 488, City Hall, (415) 554-7530
- Vicente Centeno, Room 488, City Hall, (415) 554-7506

Departments request to participate in the Program and departmental vacancies of 1652 Accountant II positions are reviewed by the Controller's Office Human Resources Unit and the Steering Committee. This review determines the department's ability to provide supervision and mentorship to potential Interns while ensuring accurate classification of vacancies.



■ PROGRAM ENTRY ■

Accountant II (1652) vacancies in the City are monitored by the Controller's Office regularly. When a new applicant pool is needed to fill vacancies, the Controller's Office Examination Unit, following standard City procedures, issues a permanent exempt examination announcement.

After the final filing date to apply has passed, applications are reviewed, and candidates who demonstrate that they clearly meet the requirements described in the terms of the announcement are invited to participate in the examination process. After the examination is administered, tests are scored and then evaluated by the Steering Committee to determine who will be selected for entry into the program. The test score is one of the key factors for advancement in the selection process. The Steering Committee may use a variety of selection criteria/devices to consider acceptance of individuals in the Program. A goal of the Program is to place every Intern into a permanent 1652 Accountant II position at the end of their final rotation; however, no placements or promotions are automatic or guaranteed.

■ PARTICIPATING DEPARTMENT'S ROLE ■ AND RESPONSIBILITIES

City departments must inform the Controller's Office of expected 1649 and/or 1652 vacancies as early as possible. The Departments work with the Steering Committee, through Controller's Human Resources Office, to determine initial and rotational placements. Various members of Departments may also serve on a rotating basis as selection panel members for some of the processes. Departments are also required to provide release time for Training Workshops so that Interns can augment their departmental training experience. In addition, Departments are asked to provide time during the day when necessary, to study new concepts and processes, and to prepare for the final presentation given at the end of the second rotation.

Further, Departments may be asked to fund any additional workshops and/or training as determined by the Steering Committee. They are expected to establish and oversee Intern supervision, training, and performance assessment/appraisal plans in conformance with citywide standards. The Steering Committee expects Departments to work with Controller's Office to identify performance issues and develop work plans for performance improvement when necessary. Departments are invited to provide feedback to the Steering Committee about the Program, and to make recommendations for Program graduation.



■ INTERN MENTORS AND SUPERVISORS ■

Interns are assigned a Mentor and Supervisors during each rotation to guide and train them. There may be multiple Supervisors during a rotation and/or Supervisors may change, depending on the training topic. The roles and responsibilities of the Mentors and Supervisors are as described below. In some cases, the Mentor and Supervisor can be the same person. Mentors and Supervisors work closely together to provide Interns with comprehensive, quality training.

Mentor: The role of a Mentor is to provide overall guidance to Interns relative to Program goals and criteria, activities and career development. Mentors provide orientation to the Intern on how their department fits in the overall organizational structure of the City and how their functionalities affect the accounting process. Mentors serve as a liaison between Interns, Supervisors and the Steering Committee. Mentors are expected to oversee Intern supervision, training and performance, as well as make recommendations for Program graduation. Mentors, with the assistance of the Supervisors, ensure that all competencies planned for the rotation are met and progress or deficiencies are being monitored. Progressive and final assessments are the ultimate responsibility of the Mentors.

Supervisor: The role of a Supervisor is to provide day-to-day direction and training to Interns relative to meeting required competencies and demonstrating required skills to successfully graduate from the Program. They are responsible for managing the Interns during each rotation and providing Interns with a quality learning experience achieved through the provision of an environment and structure where Interns can learn and develop. They also develop work plans and identify performance issues. They prepare the Intern's Training and Experience Evaluations, in conformance with citywide standards.

■ TRAINING ROTATIONS ■

Interns are expected to successfully complete two 9-month rotations of on-the-job training in two different departments. Intern placement for rotations is determined by the Steering Committee. At the beginning of each rotation, Interns meet with their Mentors and Supervisors to discuss their upcoming rotation and complete a Competencies Skill Checklist as a planning session for each rotation.



■ COMPETENCIES SKILL CHECKLIST ■

Successful completion of the 1649 Accountant Intern Program will be partially based on the Intern's ability to meet specific competencies and demonstrate specific skills. The Competencies Skill Checklist covers a range of areas and skills that Interns are expected to understand, demonstrate and/or articulate. (Appendices, Page 8)

The written Training and Experience Evaluations (see Intern Evaluations and Other Graduation Criteria below) of Interns are based upon the Competencies Skill Checklist areas and are utilized to evaluate how well an Intern has met each competency and/or what improvement is needed.

■ TRAINING WORKSHOPS ■

During the 18-month Internship, Interns attend various training workshops to build their technical competencies and develop an understanding of the City's purchasing and accounting procedures. In addition to specific accounting systems training, the Interns are also familiarized with various City and County processes, policies and procedures with emphasis on their relationship to accounting. (Appendices, Training Workshop Topics, Page 9; Training Workshop Schedule, Page 12)

■ DOCUMENTATION BINDER ■

Interns are required to develop a Documentation Binder. The Binder will document the Intern's training experience and will include information relative to meeting the Competencies Skill Checklist areas. At the conclusion of the 18-month Program, Interns may be asked to present their Binders to the Steering Committee for review. The Binder may be another element of the final rating that the Interns will receive. The Binder will also serve as a reference for the Interns in the future as they progress in their professional accounting career. (Appendices, Page 13. Please also refer to the Documentation Binder)



■ INTERN PRESENTATION ■

Prior to determination of graduation and as part of the final Program activities, Interns will make an oral presentation and develop a written Executive Summary of the presentation to the Steering Committee. Interns will select a topic from their Documentation Binders as their presentation topic. This element of the Program helps meet the Competencies Skill requirement under VIII Communication.

■ INTERN EVALUATIONS ■ AND OTHER GRADUATION CRITERIA

The Steering Committee meets as necessary to review progress of Interns and monitor the Program. At the end of each rotation, Interns receive a Training and Experience Evaluation by their Mentor and/or Supervisor(s). The evaluation is reviewed by the Steering Committee. If the Intern has received, at minimum, a “Meets Expectations” rating in the first rotation, the Steering Committee agrees, and a requisition is available, the Intern proceeds on to a second rotation to complete the remaining training components.

At the end of the second rotation, Mentors and/or Supervisors prepare a final evaluation of the Interns. Again, Interns must receive, at minimum, a “Met Objective” rating to be considered for graduation. (Appendices, Training and Experience Evaluation, Page 17)

Interns are interviewed by the Steering Committee to determine their overall accounting and communication competencies and to get feedback on the Program. The Steering Committee may meet with the Mentors and/or Supervisors of the Intern from the final rotation to assess the Intern’s overall accounting competencies. Copies of all evaluations and training records are reviewed by the Steering Committee.

At the conclusion of this final interview, the Interns receive a rating from the Steering Committee representing their overall performance. The ratings are used to determine if the Intern will graduate or be terminated from the Program. Ratings are also used in the computation of an intern’s ranked score for placement on the 1652 Accountant II Eligible list, required for permanent placement into the class.



■ **SUCCESSFUL COMPLETION** ■
OF THE PROGRAM

As mentioned previously, the 1649 Accountant Intern Program was established to ensure excellent performance in the City and County of San Francisco's Accountant Series. In doing so, we expect 1649 Accountant Interns to perform at the highest level in order to successfully complete the program and be appointed to a permanent 1652 Accountant II position. Interns receive official notification of successful completion of the Program from the Controller's Office Human Resources Unit. Copies of this notice are also sent to the corresponding departments to which Interns will be permanently assigned. Successful Interns who complete the Program must then submit applications for the 1652 Accountant II Examination. The Controller's Office Human Resources Unit administers this examination.

A combination of factors from the Internship Program, as specified in the 1652 Accountant II examination announcement, may be used to score the Interns for the 1652 Accountant II Eligible list. Using approved criteria, the list is ranked in order of final scores, using the City's standard 700-1000 point scale. This list is posted and adopted following Civil Service Rules. The eligibles are certified and permanent placements are made.

■ **TERMINATION FROM THE PROGRAM** ■

Generally, Accountant Interns serve as permanent exempt employees for the duration of the Internship. There is no Civil Service list for the 1649 classification and Civil Service rules and procedures do not apply. Interns can be terminated from the program at any time during the course of the Internship for unsatisfactory performance or for budgetary reasons. The decision to terminate an Intern is made by the Steering Committee and is not subject to the Civil Service Appeal process. Interns that have other permanent positions with the City may be able to return to their former classification.



APPENDICES

**1649 ACCOUNTANT INTERN
COMPETENCIES SKILL CHECKLIST**

INTERN NAME:	ROTATION 1	ROTATION 2
	Dept:	Dept:
	Mentor:	Mentor:
I. Encumbrance, Purchasing and Accounts Payable Process		
* Contracts: Legality, encumbrance processing, payment processing, retentions/escrow accounts, stop notices, liens		
* Department revolving fund		
* Work order process (as both requesting and performing depts)		
* Department Blanket Purchase Orders (DBPOs) releases and payments		
* Prop Q purchases/purchase requisitions		
* Knowledge of appropriations, expenditures and encumbrances, data structure, subobjects		
II. Revenue Process		
* Revenue receipts, deposits, CN document		
* Knowledge of revenue classifications, data structure		
* Legal authorities for collecting department revenues		
III. Payroll/Personnel Process		
* Demonstrated familiarity with general processing procedures, knowledge of use of payroll form (how and why) such as pay roster or timeroll, PAR form, Problem Description Form (PDF) personnel requisition, Position Description Questionnaire		
IV. Budget Process		
* Prepare or directly participate in preparing the budget for small department or division - to include salary projections, line item explanations, program descriptions, etc.		
* Demonstrate awareness of budget submission deadlines		
V. Knowledge of FAMIS (BANNER for City College of SF) Accounting System		
* Hands-on experience with FAMIS to include proficiency in journalizing adjustments, transfers of funds, knowledge of both ADPICS and FAMIS		
* When, Why and How to use ADPICS and FAMIS screens for inquiry and data entry (or SFUSD, CCSF equivalent systems such as EIS, BPREP and other budget systems)		
VI. Financial Analysis and Reports		
* Should be demonstrated in all assigned tasks. Might include assignments such as to prepare a memo suggesting corrective actions that might be taken by a department to stay within an additional 3% budget reduction with minimal service impact.		
VII. General Ledger		
* Explain or verify a trial balance for a small Special Revenue or Trust Fund or Project		
VIII. Communication		
* Demonstrated ability to communicate effectively through written communication		
* Demonstrated ability to communicate through oral communication		
IX. Federal and State Grant Reimbursement Process		
* Knowledge of process for requesting grants, submitting claims and documenting expenditures, including review of granting agency requirements, grant accounting principles and procedures.		
X. Demonstrated Knowledge of Existing Legal Authorities		
* Charter - cite authority for payment, etc		
* Codes - aware of Administrative Code sections specific to employee organizations		
* State and federal laws as applicable to specific department/assignments, Ordinances, budget, salary and appropriation ordinance, expenditure limits, transfer process		
XI. Demonstrated Familiarity with PCs, Word Processing, and Spreadsheet Software		
INSTRUCTIONS TO MENTORS & SUPERVISORS:		
1. Mentors and/or Supervisors meet with each Intern at the beginning of each rotation to outline the training areas that will be worked on.		
2. As each training area is successfully completed, the Mentor or Supervisor should initial and date the block in the grid above associated with that training area. Short notes can also be included, if desired.		
3. Mentors must signify their agreement with the Supervisors' assessment that the Intern has successfully completed each training area by initialing and dating the Mentor block above.		

1649 ACCOUNTANT INTERN PROGRAM TRAINING WORKSHOP TOPICS

Accounts Payable (Invoice/Voucher/Direct Voucher): Instruction with on-line training in the process of setting up payments against ADPICS Purchase Orders and creating Standard Direct Voucher.

Accounts Payable Processing: Financial processing, payment processing, entering adjusting and reclassification entries, and responding to vendor inquiries are presented. You must have already taken Financial Inquiry before you can take this class. Prerequisite: Financial Inquiry (Required)

Purchasing, Introduction to: Overview of ADPICS (Advanced Purchasing Inventory Control System), which is the system that the City and County of San Francisco uses to purchase all of its goods and many of its services. The training includes its relationship to our accounting system, FAMIS (Financial Accounting Management Information System). Interns receive on-line training in navigation within the system and training in the use of various functions.

Audits: The City Services Auditor performs audits of City departments, agencies, services, contractors and nonprofits that receive City funding. Their goals are to ensure efficient, effective, and accountable government and to support informed policy decisions by providing timely information in high-quality, reliable reports. A member of the Audits Division provides an overview of auditing in the City and County of San Francisco.

Blanket Purchase Orders: Instruction on when to use the various types of Blanket Purchase Orders with on-line training on how to create Blanket Purchase Orders. The Inquiry, Change Order and Copy processes related to Blanket Purchase Orders are also included.

Board of Supervisors: The Board of Supervisors is the legislative branch of the City and County of San Francisco. The Board consists of 11 members. Each member is elected on a non-partisan basis from a district where he or she lives. A representative of the Board of Supervisors provides an overview.

Budget Process: The Budget and Analysis Division of the Controller's Office provides fiscal management oversight, budgetary planning and public policy analysis for the City. They provide an overview of the city's budget process.

CAFR 101: The Comprehensive Annual Financial Report (CAFR) is submitted in compliance with City Charter sections 2.115 and 3.105, and California Government Code Sections 25250 and 25253. The Office of the Controller prepares the CAFR in conformance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB). A representative from the Office of the Controller CAFR unit provides a brief overview of the process.

Cash Receipts Processing: Information about the process for recording revenues and receipt of cash along with the accounting impact of these transactions is covered. Cash receipts are recorded as revenue, expenditure credits, reduction in accounts receivable and other transactions as appropriate to record the accounting event. Tracing of revenue/receipts transactions to their respective reports is demonstrated. You must have already taken Financial Inquiry before you can take this class. Prerequisite: Financial Inquiry (Required)

City Attorney: The City Attorney's Office is committed to providing the highest quality legal services to the Mayor, Board of Supervisors, San Francisco Unified School District and the 94 departments, boards, commissions and offices of the City and County of San Francisco. A representative of the City Attorney's Office provides an overview of the department.

Civil Service: The Civil Service Commission oversees the merit system (Personnel and Human Resources) for the City and County of San Francisco. The Civil Service Commission establishes rules and policies; hears appeals on examinations, eligible lists, minimum qualifications, classification, discrimination complaints, future employment with the City; and, other merit system matters. They also provide rules and policy interpretation; review and audit merit system operations; approve contracting out based on the scope of services; and, conduct training and outreach on the merit system. A member Civil Service provides an overview.

Using Commodity Codes and Citywide Blankets: Instruction in commodity coding structures and uses in various ADPICS documents, with on-line training in commodity codes searches through inquiry by key words. This also includes how to identify and use Citywide Blanket Purchase Orders.

Direct Purchase Orders: Instruction on when and how to use Direct Purchase Orders with on-line training on how to create Direct Purchase Orders, including Blanket Purchase Order Releases. The Inquiry and Change Order processes are also included.

EIS Overview for Accountant Interns: General overview of the Executive Information System (EIS). Certain departments use EIS as a reporting software using information from the FAMIS database. The Controller's Office uses EIS for the City's Comprehensive Annual Financial Report (CAFR). EIS is not in use citywide, so Interns are given an introduction to the EIS cubes and dimensions, various examples of templates, and creation of ad-hoc reports.

Financial Inquiry: This session provides review of the City and County of San Francisco's Financial Accounting and Management Information System (FAMIS). This includes the classification structure; a discussion of the allotment controls and spending plan and how they work to control encumbrances and expenditures and monitor pre-encumbrances; the online inquiry screens available for viewing financial information recorded in FAMIS, including detailed transaction inquiries, financial (summary) inquiries, projects, grants, special inquiries and approval processing. This class is a pre-requisite for Cash Receipts Processing and Accounts Payable Processing classes.

Governmental Accounting and Financial Reporting: Classes and overviews of are provided as available.

Municipal Government Accounting (ACCT 56) is a 3-unit, semester long class offered at City College through City University with the Department of Human Resources (DHR). Currently it is not required, but we strongly recommend interns complete this class during their internship. It meets weekly on Thursdays, from 4:30 pm to 7:30 pm. The prerequisite is a solid understanding of financial accounting consistent with a 3-unit introductory accounting course. Accounting 56 presents theory and the practice of government accounting and reporting. Experts from City departments are often invited to discuss select topics that illustrate how accounting and financial information is used in managing City operations and projects. DHR's City University pays the tuition for employees who complete the Participation Form with supervisor approval. Interns should inquire directly with their mentors/supervisors.

Grant Accounting: Information about Grant funding. Topics include a definition of a grant and how it differs from other funding sources; the lifecycle of grants – from how they are awarded to how they are processed and closed; types of grants; and, the Controller's Office's role in grant administration.

Green Purchasing: The San Francisco Department of the Environment presents a brief overview of purchasing products that meet health and environmental criteria of the City and County of San Francisco.

Proposition-Q Purchasing: This session provides instruction on City policies and procedures for the use of this special purchasing authority, Prop-Q purchasing, by City departments, with on-line training in the creation of a Prop-Q type Direct Purchase Order.

Requisitions: This session provides instruction on when and how to create Requisitions for Purchase Orders in the purchasing system, with on-line training in creation, copy, change order and inquiry processes.

Interdepartmental Services: Information about the work order process for a variety of services that are performed between departments is presented. Topics include budgeting of the services by both the requesting and performing departments; the reimbursement process to pay for the service; and, fiscal year end appropriations carry forwards, in the event that the service crosses fiscal years. Examples of Interdepartmental Services are when the Controller's Office performs audits for departments, or when Reproduction Services does copying, printing and mailing for a department.

Office of Contract Administration (OCA): A member from the Purchasing Division provides an overview of requirements for Personal Service Contracts, integrating information from the Civil Service Commission, Human Rights Commission, Risk Management Office, Office of Labor Standards Enforcement and the Board of Supervisors. This workshop will review the different types of service contracts from construction services to general services to equipment maintenance services and professional services.

Payroll: The Controller's Office Payroll/Personnel Service Division (PPSD) is the central payroll-processing center for the City and County of San Francisco. It pays all city employees and issues 30,000 payroll checks and advices every two weeks. This workshop provides Accounting Interns with a brief overview of how PPSD processes payroll, the products and services it provides and the roles and responsibilities of each of its organizational units: Adjustments, Deductions, Audits, Tax, Distribution and IT Analysts contribute to the process.

Professional Service Contracts: The City spends almost 30% of its annual budget on contracted services. In FY08-09, the City spent \$1.8 billion. Understanding how to administer a contract is important for those seeking a career in City finance and/or operations. The objective of this training is to provide Interns with a close view of professional services contracting. This includes the contracting process; the "what, when and how" of contracting. Interns learn about the agencies involved and who is part of the process. They also cover principles of City contracting; why we handle contracting the way we do. This training workshop assists the City Services Auditor Division of the Controller's Office with fulfilling its legislative mandate under Appendix F to our City Charter to perform regular oversight of the City's contracting procedures.

Effective Presentation Skills: This workshop is funded by the Department to which the Intern is assigned. In the last few weeks of the Internship Program, the Interns receive two 8-hour training sessions where they learn how to create and present effective oral presentations for a variety of audiences. Interns also learn how to develop an effective written Executive Summary of their presentation. The first session is a comprehensive training on the subject matter. As a "homework" and practical assignment for the second session, the interns draft their final work products and give their presentation and Executive Summary to the Intern class. This is recorded on a DVD and critiqued by the instructor and the class in preparation for the final delivery to the 1649 Accountant Intern Steering Committee. The Interns are allowed to keep their own DVD copy of their presentation.

Transaction Codes: This presents brief overviews of transaction codes that are used in the accounting process. Interns learn about transaction code decision tables, encumbrances, encumbrance payments, direct payments and journal entries.