



**City of Pittsburgh
Financial Management Policies**

Policy: Finance & Administration Staff Reporting Relationship	Original Date: January 1, 2016
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PURPOSE: To establish a common and consistent staffing model and reporting relationship for departmental staff involved in financial management functions.

POLICY: To improve governance and coordination of financial management practices city-wide, all departmental managerial and supervisory staff involved in financial management functions will have a dotted-line reporting relationship to the Director of the Office of Management and Budget. The intent of the dotted-line relationship is to ensure that the dotted-line supervisor/leader, in this case the Director of the Office of Management and Budget, has the authority to provide some level of influence and leadership over employees responsible for critical financial management and administrative functions necessary to operate municipal government in an efficient and effective manner.

For the purposes of this policy, the dotted-line reporting relationship will be limited to departmental managers and supervisors at the level of Chief Clerk and above with responsibility for budgeting, accounting, procurement, accounts payable, accounts receivable, grants management, capital project management, staffing and resource management, and related administrative and financial management functions, even though it is acknowledged that most departmental managers and supervisors have both programmatic as well as financial management responsibilities.

PROCEDURES: Establishing a dotted-line reporting relationship provides appropriate oversight and guidance to the employee in the execution of his/her work. The specific expectations established for departmental finance and administration managers and supervisors covered by this policy are as follows:

- OMB will develop and issue all financial management policies, procedures, and directives. To the extent necessary, OMB will consult with other key stakeholders such as the Office of the Mayor, Department of Finance, City Controller, and Law Department to develop policies aligned with best practices in financial management and the Mayor's priorities and vision.
- Once a policy has been created or updated, OMB will upload the policy to the OMB financial policies website and inform all Directors/Bureau Chiefs and departmental managers and supervisors responsible for financial management and administration functions covered by the policy.
- The departmental liaisons will be responsible for communicating the new/updated policy to applicable staff in their department and ensuring that established policies, procedures, and directives are consistently implemented.
- No Department Director or Bureau Chief should direct staff to perform an action that would be inconsistent any policy, procedure, or directive promulgated by OMB.
- All City of Pittsburgh employees are expected to comply with established financial management policies, procedures and/or directives. However, due to their dotted-line reporting relationship to OMB, departmental managers and supervisors are expected to facilitate and champion compliance with established policies and procedures. Any employee who fails to comply may be subject to disciplinary action. If either the Director of Finance or the Director of the Office of Management and Budget

determine that a policy, procedure, or directive has been violated, they will document the issue and discuss the matter with the employee's Director or Bureau Chief, who will be responsible for initiating the disciplinary process.

- It is the responsibility of leaders in the organization to ensure that these solid-line and dotted-line reporting systems work in a way that best supports the mission of the organization and provides clear guidance and direction for the employees involved. Any situations that involve conflicting guidance and direction given to an employee should be proactively addressed by the supervisors/leaders involved in the supervisory relationship.

RELATED INITIATIVES

To facilitate the new reporting relationship, OMB will undertake several initiatives outlined below to ensure that critical activities related to financial management roles are in alignment and ultimately benefit the City, taxpayers, departments, and employees themselves.

OMB and Departmental Finance Staff Team Meetings

To facilitate improved coordination and communication regarding financial management operations, OMB will schedule periodic meetings of departmental finance liaisons. Attendance at these sessions is expected, as keeping up to date on financial management initiatives and policies is an important part of the departmental financial liaison duties.

Finance Job Descriptions and Competencies

While City government is comprised of departments and bureaus that vary in terms of mission, scope, size, and the nature and type of services provided to employees and/or the public, all departments and bureaus have responsibilities related to the efficient and effective use of public resources. As part of our efforts to strengthen city-wide financial management, OMB will be embarking on an initiative to establish a common and consistent definition of the departmental financial and administrative managerial and supervisory positions throughout all departments and bureaus. A common and consistent definition ensures that critical activities related to the position are in alignment and ultimately benefit the City, the central finance organization, departments and bureaus, and the individuals performing these roles.

Recruitment and Selection

To fulfill the objectives of the financial reforms executive order and improve financial management talent and capabilities, the Office of Management and Budget will be involved in the recruitment and selection of departmental managers/supervisors responsible for financial management functions in every department. If there is a need to fill a managerial or supervisory position responsible for financial management oversight within a department or bureau, the Director of the Office of Management and Budget will be consulted on matters such as the approved job description/posting, review of applicants, and candidate selection.

Performance Evaluations

To ensure that the objectives of the financial reforms executive order are achieved and that finance talent throughout departments are positioned to deliver the core competencies of their respective roles, the Director of the Office of Management and Budget may provide feedback to Department Directors regarding the performance of departmental finance managers and supervisors. Such feedback will be used to highlight the degree to which employees contribute to efficient and effective financial management functions, comply with established policies and procedures, and generally support the objectives of the finance transformation initiative.