

JOB DESCRIPTION
Controller
Code Number: 06002

GENERAL PURPOSE

Under administrative direction, manages the Accounting division of the Finance Department including banking, payment processing, investment transactions, payroll, accounts payable, accounts receivable, construction and general accounting; participates in performing professional accounting duties in the analysis, preparation and maintenance of financial records, statements and reports; ensures appropriate financial controls and security measures are in place to safeguard District funds; participates in the development of the District's annual operating budget; performs complex and difficult financial and accounting analyses; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

The Controller is responsible for managing and directing the work of professional, supervisory, technical and clerical accounting staff responsible for developing, maintaining and processing all of the District's financial records, reports and statements. A key role is to ensure appropriate controls and security measures are in place to safeguard District funds. This includes oversight of all financial and accounting policies, procedures, and processes to ensure activities are conducted in accordance with the Generally Accepted Accounting Principals.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position.

Plans, organizes, controls and integrates the work of assigned staff; with staff, develops, implements and monitors work plans to achieve goals and objectives; contributes to the development of and monitors performance against the annual department budget; supervises and participates in developing, implementing and evaluating plans, work processes, systems and procedures to achieve annual goals, objectives and work standards.

Manages staff engaged in the collection, receipt, custody, and investment of District

cash and revenues; reviews the District's investment portfolios and the Treasurer's report prior to submission to the Chief Financial Officer and District Treasurer.

Plans and evaluates the performance of assigned staff; establishes performance requirements and personal development targets; regularly monitors performance and provides coaching for performance improvement and development; recommends compensation and provides other rewards to recognize performance; subject to management concurrence, takes disciplinary action, up to and including termination, to address performance deficiencies, in accordance with District personnel rules, policies and labor contract agreements.

Provides day-to-day leadership and works with supervisors and staff to ensure a high-performance, customer service-oriented work environment that supports achieving the department's and the District's mission, strategic plan, objectives and values.

Directs the development and modification of the District's accounting and reporting systems in conformance with GAAP and management requirements in order to provide a timely, accurate, and consistent basis of recording and reporting the District's financial activities; establishes and maintains internal control procedures to ensure that accounting standards are met and that security measures safeguarding the District's assets are properly implemented.

Directs the preparation of a variety of financial reports and statements including monthly, quarterly and annual reports and the State Controller's Report; obtains data and prepares special schedules and spreadsheets to develop data in the format required for reports; reviews working papers and schedules prepared by staff for use in report preparation.

Manages the District's banking relationships; executes wire transfers and transfers of funds between accounts to meet cash disbursement requirements; provides guidance in researching and resolving discrepancies and problems with banking transactions and charges; acts as administrator of online banking; assists in the assessment of District processes to ensure all financial transactions are appropriately recorded and processed.

Manages the monthly closing process; reviews the work of employees maintaining the District's general ledger and chart of accounts and preparing monthly and annual financial statements and schedules; analyzes, prepares and reviews the preparation of journal entries; coordinates monthly and annual closing activities, taking action to ensure the accurate processing and timing of all required accounting transactions to present accurate statements of the District's financial position; answers staff and department questions about appropriate accounts for charging of expenses; supervises and participates in preparation of periodic financial reports to District managers and departments; supervises the reconciliation of accounts and records.

Supervises and participates in the maintenance of complex accounting records of construction projects financed by District, state, Certificate of Participation (CoP) and developer financing mechanisms; allocates CoP revenues, expenses and construction interests among multiple improvement district construction projects; balances deposit accounts to total CoP/loan amounts; supervises, reviews and participates in the final close-out of completed construction projects, reconciling total project expenses to authorized funding.

Manages the work of employees responsible for accounts payable and receivable and payroll; manages and participates in ensuring the smooth operations of the general ledger accounting and payroll computer systems.

Oversees accounting for the District's general obligation bonds, including the calculation of amortization, accruals for payment of principal, interest and supporting fees and the reconciliation of accounts.

Coordinates activities for the District's annual audit conducted by external professional service providers; establishes the audit schedule; prepares all working papers, financial statements and footnotes as determined by the auditor; responds to questions and issues; prepares the Comprehensive Annual Financial Reports.

Participates in the preparation of the District's annual operating and capital budget process; prepares worksheets; gathers information; reviews information for inconsistencies; assists in responding to budget questions and works with staff to upload the budget into the financial system; ensures financial report budget load matches the approved budget.

Makes presentations to the Board of Directors as needed.

Acts for the Chief Financial Officer in that individual's absence.

Performs related duties as assigned.

BALDRIGE RELATED DUTIES

Applies Malcolm Baldrige principles in the deployment of department business plans, processes and performance measures, ensuring that they align with District's Strategies and Operational Plans.

Participates in departmental performance assessments and the system of continuous improvements and effectively integrates and evaluates the linkages between the District's key value creation and support processes and related key performance indices.

Ensures effectiveness of the business processes undertaken by the department and division.

Defines customer service segments being served and establishes processes to obtain feedback to improve performance.

Develops, maintains, and utilizes departmental performance indicators in making decisions; establishes performance criteria for assigned staff; ensures a thorough understanding of the Strategic Planning Cycle with each individual's responsibility associated with the cycle.

The incumbent, while exercising his/her authority, shall abide by and promote the District's values and beliefs and adhere to the District's ethics policy.

DESIRED MINIMUM QUALIFICATIONS

Knowledge of:

Principles and practices of general, enterprise, and governmental accounting including financial statement preparation and methods of financial control and reporting; principles and practices of cost accounting; internal control and audit principles and practices; laws and regulations relating to the financial administration of public agencies and utilities; principles, practices, laws and regulations governing the investment and management of public funds; financial markets and institutions; District functions and associated financial management and reporting issues; principles and practices of business data processing particularly related to the processing of accounting and financial information; the operations, requirements and codes of the District's automated general ledger system; District personnel rules, policies and labor contract provisions; principles and practices of effective management and supervision.

Ability to:

Operate a computer and spreadsheet software; analyze and make sound recommendations on complex financial data and operations; plan and evaluate financial programs and make sound recommendations for improvement; understand, interpret, explain and apply District, state, and federal laws regulating District financial accounting, reporting and recordkeeping; understand and accurately use the District's Chart of Accounts and system of District, improvement district and assessment district cost center accounting; develop and implement financial procedures and controls; perform complicated mathematical calculations and analyses; prepare clear, concise and comprehensive financial statements, reports and written materials; exercise sound independent judgment within general policy

guidelines; use tact, discretion and diplomacy in dealing with sensitive situations and concerned people and customers, both internal and external; establish and maintain effective working relationships with District management and staff.

Baldrige Based Knowledge and Abilities

Knowledge of:

The Core Values, Concepts, and Framework of the Malcolm Baldrige National Quality Criteria, including the principles of management by fact, and organizational and personal learning; the means of developing alignment between strategic goals and individual performance standards; practices of process mapping (control); practices of structured problem solving; the Strategic Planning Cycle and the various responsibilities within that cycle.

Ability to:

Develop a systems perspective for managing department operations and its key processes to achieve results; to use the seven Baldrige Categories and the Core Values as building blocks for department operations; define and explain key processes and business requirements within the department; develop and deploy strategic plan elements and key performance measures consistent with District goals; develop and maintain continuous improvement in all areas of operations; develop and monitor performance standards; ensure work unit goals and objectives are aligned with the department; track and monitor department performance; and make sound decisions based on departmental performance indicators.

Training and Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from an accredited college or university with a bachelor's degree in accounting, finance, business administration or a closely related field; and at least five years of progressively responsible professional accounting experience, including at least three years at the supervisory level, preferably in a governmental agency or utility; or an equivalent combination of training and experience.

Licenses; Certificates; Special Requirements:

License as a Certified Public Accountant is highly desirable.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, an employee is regularly required to sit; talk or hear, in person and by telephone; use hands to finger, handle, feel or operate standard office equipment; and reach with hands and arms. The employee is frequently required to walk and stand and lift up to 10 pounds.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

Mental Demands

While performing the duties of this class, an employee is regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; observe and interpret situations; use math and mathematical reasoning; learn and apply new information or skills; perform highly detailed work on multiple tasks; and interact with District managers and staff.

WORK ENVIRONMENT

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

An employee works under typical office conditions, and the noise level is usually quiet.

FLSA DETERMINATION: Meets executive exemption from overtime.