



**DECEMBER 2018**  
**FLSA: EXEMPT**

## **CONTROLLER**

*This class specification indicates, in general terms, the type and level of work performed as well as the responsibilities of employees in this classification. The job functions described are not to be interpreted as being all-inclusive to any specific employee.*

### **DEFINITION**

Under administrative direction, directs, manages, supervises, and coordinates the District's financial activities and operations including accounting, financial reporting, debt issuance strategies, budget administration, risk management, financial analysis, treasury and portfolio management, and developing and managing the District's financial systems; coordinates assigned activities with other divisions, departments, and outside agencies; and provides highly responsible and complex administrative support to the Director of Finance and Administrative Services.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision and strategic direction from the Director of Finance and Administrative Services. Exercises direct and general supervision over assigned staff and is accountable for the results produced by the division.

### **CLASS CHARACTERISTICS**

This is a division manager level classification. Incumbents in this classification manage the financial operations for the District. Work includes responsibility for budget, staffing, resources, planning and accountability for the assigned function and related decisions. Incumbents apply advanced management principles and strategic thinking to decisions that impact the organization as a whole and the public being served. Incumbents generally serve as advisors and contributors to the next level of management authority on policies, procedures and major District initiatives.

### **EXAMPLES OF ESSENTIAL JOB FUNCTIONS** (Illustrative Only)

*The following essential job functions are typical for this classification. Incumbents may not perform all of the listed job functions and/or may be required to perform additional or different job functions from those set forth below to address business needs and changing business practices.*

- Assumes management responsibility for assigned financial activities and operations including accounting, financial reporting, debt issuance strategies, budget development and administration, financial analysis, treasury and portfolio management, and developing and managing the District's financial systems.
- Ensures the District's safety program and goals are implemented and carried out in the Financial Management Division.
- Manages and participates in the development and implementation of goals, objectives, policies and priorities for assigned programs; recommends and administers policies and procedures.
- Monitors and evaluates the efficiency and effectiveness of service delivery methods and procedures; recommends, within departmental policy, appropriate service and staffing levels.
- Plans, directs, coordinates and reviews the work plan for accounting staff; assigns work activities, projects, and programs; reviews and evaluates work products, methods, and procedures; meets with staff to identify and resolve problems.

- Selects, trains, motivates and evaluates accounting personnel; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline and termination procedures.
- Oversees and participates in the development and administration of the District-wide and Division's annual budget; participates in the forecast of funds needed for staffing, equipment, materials, supplies, and capital improvements; monitors and approves expenditures; implements adjustments.
- Oversees financial accounting and reporting activities; reviews, edits, and approves the monthly expenditure, quarterly financial and Comprehensive Annual Financial Reports.
- Coordinates and oversees the annual audit of the District's financial statements; reviews and updates internal accounting controls, policies, and procedures.
- Performs treasury management duties; monitors cash flow including daily cash collection; performs periodic cash transfers, withdrawals and deposits into various District funds and bank accounts.
- Reviews and reconciles the monthly investment report; monitors, reviews, and reconciles the investment transactions of the District's bank trustee(s); prepares and presents the monthly investment report to the Board of Directors.
- Performs electronic wire payments on debt service principal and interest, interest rate swaps, standby agreements and letter of credit.
- Participates in the selection of debt financing teams consisting of financial advisors, bond underwriters, bond counsels and trustees for the issuance of new debt.
- Administers the District-wide liability claims program and assists in the proactive settlement of liability claims to minimize cost impacts to the District; reviews and renews all insurance policies in a timely manner.
- Oversees daily accounts payable, accounts receivable, cash receipts, capital project accounting, fixed assets, general ledger and payroll operations; reviews and approves accounts payable and payroll check registers.
- Meets with the Revenue Section in order to properly manage the District's Sewer Service Permit Program, Sewer Service User Fee Program, and Sewer Service Fee Refund Program.
- Serves as the liaison for the Financial Management Division with other divisions, departments, and outside agencies; negotiates and resolves sensitive and controversial issues.
- Serves as staff on a variety of boards, commissions, and committees; prepares and presents staff reports and other necessary correspondence.
- Provides responsible staff assistance to the department head; conducts a variety of organizational studies, investigations, and operational studies; recommends modifications to accounting programs, policies, and procedures as appropriate.
- Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of financial management and accounting.
- Responds to and resolves difficult and sensitive citizen inquiries and complaints.
- Performs related duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Principles and practices of employee supervision, including work planning, assignment, review and evaluation and the training of staff in work procedures.
- Operational characteristics, services, and activities of a financial management and accounting program.
- Principles and practices of government accounting and financial planning.
- Principles and practices of program development and administration.
- Generally accepted governmental accounting principles.
- Methods and techniques of risk management.
- Laws and regulations related to investing public agency funds.
- Financial planning techniques, economic and market theory, and practices.
- Methods and techniques of municipal finance and debt management.

- Advanced principles and practices of public administration including the organization, functions, and problems of sanitation districts.
- Principles and practices of budget preparation and administration.
- Principles and practices of organization, management and supervision.
- Methods of analyzing, evaluating, and modifying administrative procedures.
- Critical thinking and decision-making techniques.
- Advanced interpersonal skills.
- Principles and practices of program development and administration.
- Methods and techniques of research, statistical analysis, and report preparation and presentation.
- Principles of business letter writing.
- Modern office practices, methods, and computer equipment and applications related to the work, including word processing, database, and spreadsheet applications.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Principles and practices of customer service and techniques for effectively communicating with the public, vendors, contractors, and District staff.

**Ability to:**

- Manage and direct a comprehensive accounting and financial management program.
- Provide effective leadership to and coordinate assigned activities of the accounting and financial management staff.
- Plan, organize, schedule, assign, review, and evaluate the work of and train staff.
- Promote individual growth and development of assigned staff in the performance of work assignments.
- Effectively resolve conflict within assigned area of responsibility.
- Develop and administer division goals, objectives and procedures.
- Analyze and assess programs, policies and operational needs and make appropriate adjustments.
- Apply critical thinking and analysis to a broad range of situations, problem solving and decision-making.
- Oversee and participate in the management of a comprehensive accounting and financial management program.
- Participate in the development and administration of division goals, objectives, and procedures.
- Participate in the development and administration of the District's debt management program.
- Oversee financial accounting and reporting activities.
- Administer the District-wide liability claims program and assist in the proactive settlement of liability claims to minimize cost impacts to the District.
- Oversee daily accounts payable, accounts receivable, cash receipts, capital project accounting, fixed assets, general ledger, and payroll operations.
- Perform treasury management duties.
- Research, analyze, and evaluate new service delivery methods and techniques.
- Identify and respond to sensitive community and organizational issues, concerns and needs.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Research, analyze and evaluate new service delivery methods and techniques.
- Prepare and administer large program budgets.
- Ensure adherence to safe work practices and procedures in the workplace.
- Prepare clear and concise administrative and financial reports.
- Interpret and apply federal, state and local policies, laws and regulations.
- Negotiate and resolve complex issues.
- Make effective oral and written presentations.
- Maintain confidentiality in maintaining critical and sensitive information, and be discreet in handling and processing confidential information and data.
- Utilize a computer, relevant software applications and/or other equipment.

- Effectively communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Employment Standards:**

Any combination of education and experience that provides the required knowledge, skills, and abilities may be qualifying as determined by OCSD.

1. Bachelor's degree from a college or university accredited by the U.S. Department of Education, with major coursework in accounting, finance, business or public administration or a related field; AND
2. Eight (8) years progressively responsible work experience in financial management or accounting, including two (2) years of supervisory experience.

**License and/or Certifications:**

- None.

**Disaster Service Workers:**

All Orange County Sanitation District employees are designated Disaster Service Workers through state law (California Government Code Section 3100-3109). Employment with the Orange County Sanitation District requires the affirmation of a loyalty oath to this effect. Employees are required to complete all related training as assigned, and to return to work as ordered in the event of an emergency.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing in and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 10 pounds.

**ENVIRONMENTAL ELEMENTS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.