

KENNEWICK IRRIGATION DISTRICT
JOB DESCRIPTION

COMPTROLLER/TREASURER

REPORTS TO: District Manager and Board of Directors
DATE: November 2021
STATUS: Exempt/Non-Bargaining

GENERAL SUMMARY: The Comptroller/Treasurer position is the department head for the Finance Department, which currently includes the financial and accounting division, information technology, and customer service.

This position consists of two distinct but complementary roles. The Comptroller is an employee of the District, hired by the District Manager, subject to the direction and control of the District Manager, and subject to termination of employment at the discretion of the District Manager. The Treasurer is an officer of the District, who makes certain statutorily required reports to the Board of Directors, appointed by the Board of Directors, and subject to the removal at the discretion of the Board of Directors. The Treasurer role is unpaid because the District is of the belief that the overwhelming majority of time and effort is expended in the Comptroller role, which enables the Treasurer to make his or her required reports to the Board.

The Comptroller is the chief financial officer of the District and oversees the preparation of financial statements and all accounting functions including payroll, accounts payable and receivable, general ledger, banking and investment activities, cashiering, and works with the Board, staff, customers, vendors, contractors, state and federal agencies, banks, mortgage companies, and other financial entities as needed and as directed by the District Manager.

The Treasurer attends Board meetings as an ex-officio (non-voting) Board member and fulfills the statutory duties of the District Treasurer.

ESSENTIAL DUTIES:

COMPTROLLER:

1. Ensures accounting processes are carried out in conformance with standards set by Governmental Accounting Standards Board (GASB) and in compliance with Generally Accepted Accounting Principals (GAAP).
2. Organize and direct Finance Department operations including but not limited to accounting, budget, debt management, financial reporting, and treasury management.
3. Monitor revenues and expenditures to ensure sound fiscal control, responsibility, and cost consciousness.
4. Provides financial information required by the Washington State Auditor's office as outlined in the state BARS manual and manages the audit process.
5. Develops and oversees internal controls and accounting policies and procedures that ensure public governmental accounting and legal compliance.
6. Develops, maintains, and tests for compliance the necessary procedures for internal controls, customer information management, procurement, billing and federal grant cost reporting.
7. Leads and directly supervises Finance Department personnel, which currently includes the Customer Accounts Supervisor and accounting staff members with the goal of efficiently serving the mission and other departments of the District.
8. Provides guidance and coordination to assist the District Manager in preparing the annual comprehensive budget of the District.

9. Provides controls and oversight to ensure that financial reporting prepared by others in the department is accurate and timely and reconciled to external source data, such as bank statements.
10. Participates in the Risk Management team performing duties like oversight of claims handling, review of contracts, and insurance documents.
11. Serves as a member of senior management participating in strategic planning efforts, and addressing District-wide policy and personnel issues.
12. Assist other departments in accounting matters, such as rate support, grants, contract administration related to accounting procedures, etc.
13. Keeps informed of new trends, developments, laws, and regulations impacting the activities of the District, with emphasis on the financial, procurement and grant compliance management.
14. Completes special projects as needed, such as revenue or cost studies, cost projections for financing, etc.
15. Exercises good business judgment, strong ethics, and innovative problem solving in reviewing KID investments, realty and departmental financial activities
16. Prepares financial plan in concert with KID extended forecast of capital improvement program.
17. Responsible for preparation of required Washington State and Federal reports, including, but not limited to, tax, unemployment, census, and Labor and Industries forms.
18. Maintain appropriate confidentiality of employee and customer personal or sensitive information, regarding matters such as financial, medical, legal, or personnel issues.
19. Calculations, work products and or other outputs are expected to be accurate.
20. Performs other duties as requested by the District Manager or the Board of Directors.

TREASURER:

1. The Treasurer fulfills the duties required of Treasurers by RCW 87.03 and other applicable statutes and regulations of the State of Washington
2. Oversees and assists in the KID foreclosure and bankruptcy processes per state law.
3. Communicates complex financial matters in written and verbal form to non-financial expert board members, the public, and the KID staff.

EDUCATION AND EXPERIENCE:

- Four-year college degree in Accounting, Finance or closely related field.
- CPA or Certified Public Finance Officer or equivalent experience preferred.
- Ten years senior level governmental accounting experience in similar-sized or larger organization, including at least three (3) years' experience in a supervisory capacity or an equivalent combination of education and experience that will provide the necessary knowledge, skills and abilities to be successful performing the essential functions of the job.
- Has experience and demonstrated success in personnel management functions.
- Knowledgeable of accounting and control requirements for municipalities, irrigation districts or other quasi-municipal entities and/or equivalent demonstrated experience in the private sector.
- Accounting methods and principals in a municipal setting, to include Generally Accepted Accounting Principles (GAAP).
- Demonstrated understanding of cash basis accounting.
- Demonstrated understanding of the accounting/finance functions as an integral part of the overall operations and mission of the entity.
- Knowledge of Washington State requirements for auditing and record keeping for public agencies.

BEHAVIORAL COMPETENCE: Candidate must have a demonstrated proficiency in verbal and written communications. The ideal incumbent will have the ability to present the risks of proposed options, supported by details and experience, in a manner that supports good decision-making. Candidate must maintain composure under stress, prioritize and delegate to meet schedules, represent the KID in a professional and ethical manner, and interact with the Board, other KID employees, and the public with a professional demeanor.

Approved:

Charles Freeman, District Manager

Confirmed by Board: November 16, 2021