

# KODIAK ELECTRIC ASSOCIATION, INC.

<b>POSITION TITLE: Controller</b>	
<b>DEPARTMENT: Finance and Administration</b>	<b>REPORTS TO: Manager of Finance</b>
<b>FLSA STATUS: Full-Time Exempt Position</b>	<b>POSITION GRADE: DOE</b>
<b>APPROVED BY:</b> _____ <i>President/CEO</i> <span style="float: right;"><i>Date</i></span>	
<b>APPROVED BY:</b> _____ <i>Department Manager</i> <span style="float: right;"><i>Date</i></span>	
<b>RECEIVED BY:</b> _____ <i>Employee</i> <span style="float: right;"><i>Date</i></span>	

## I. OBJECTIVE

To provide assistance to the Manager of Finance in establishing and maintaining accounting policies, methods, and procedures; in directly implementing improvement programs and methods promoting financial integrity and strength within the Association; and in ensuring adequate internal control of these functions to contribute to goals, objectives, plans, programs, and services for the Cooperative.

## II. REPORTING RELATIONSHIP

- A. **Reports to:** Manager of Finance
- B. **Supervises:** Member Services Representative  
Accounts Payable Clerk  
Payroll Clerk  
Accountant/Bookkeeper  
Billing Clerk

## III. RESPONSIBILITIES AND AUTHORITIES

1. Participates with the Manager of Finance to develop and improve operational and organizational efficiency within the Association.

2. Assists the Manager of Finance in data gathering for rate studies, financial forecasts, cash management, preparation of the cooperative's budget and general auditing of accounts.
3. Works closely with all departments to assist with computerized information, spreadsheets, inventories, payroll, construction work orders, account analysis and financial information.
4. Monitors industry trends and actively researches new efficiencies and solutions to shifts in industry standards for practical application within the Association's financial management and internal control processes.
5. Responsible for monitoring records and procedures to ensure proper accounting is utilized and that accounting practices conform to generally accepted accounting procedures.
6. Responsible for month-end and year-end close, to include but not limited to, bank reconciliations, accounts payable/receivable, investments, reconciliation of general ledger accounts, and other duties as required.
7. Prepares monthly construction and retirement work order close outs for generation and distribution projects. Performs monthly work order closures and maintains property records and standard unit cost records.
8. Assists with monitoring compliance with union contracts, HIPAA, FLSA, IRS requirements and other applicable laws and regulations.
9. Coordinates the completion of special projects to meet the internal and external business requirements of the Association.
10. Assists the Manager of Finance in the accurate preparation and timely filing of all tax reports for the Association.
11. Monitors iVue securities and assigns access to employees based on their job descriptions to ensure that internal controls are operating effectively.
12. Verifies accuracy of monthly payroll and supervises payroll tax reporting and year end W-2 processing.
13. Assists with Capital Credit processes as needed and has working knowledge of Capital Credit policies and legislation.
14. Assists the Manager of Finance with risk management and insurance analysis.

15. Works daily on establishing and promoting positive relationships with co-workers, cooperative members, associated organizations, and the public.
16. Possesses a high level of confidentiality in all matters and maintains confidential corporate documents as directed.
17. Performs all other duties as required.

#### **IV. RELATIONSHIPS**

##### **A. Internal**

1. Takes direction from the Manager of Finance and assists as requested or necessary.
2. Takes direction from the President/CEO and assists as requested or necessary.
3. Assists and/or seeks assistance from department managers when necessary for job performance.

##### **B. External**

1. Communicates and interfaces with auditors and consultants as well as statewide, regional, and national associations on cooperative business issues.
2. Assists members of the Cooperative when requested.

*Disclaimer Statement:* This position guide has been written to reflect management's assignment of essential functions, and does not constitute a written or implied contract of employment. It does not prescribe or restrict the tasks that may be assigned. KEA reserves the right to revise or change job duties and responsibilities. All requirements are subject to possible modification to reasonably accommodate individuals with a disability. *Note: The Position Specification document is a separate document from this Position Guide, but has been attached to this document for ease in reading.*

# **KODIAK ELECTRIC ASSOCIATION, INC.**

## **POSITION SPECIFICATIONS**

### **POSITION TITLE: Controller**

#### **I. EDUCATION/EXPERIENCE**

Bachelor of Science degree in a business-related field is preferred; may substitute with an equivalent combination of education and experience with rural electric cooperative. Working knowledge of generally accepted governmental accounting standards is preferred.

#### **II. SKILLS, ABILITIES AND KNOWLEDGE**

Must have the ability to interpret financial reports and statistical data and state and federal tax laws and regulations. Must have extensive skills in operating accounting software, personal computers, various word processing programs and electronic spreadsheets, and the ability to work independently and efficiently. Must have attentive listening skills and the ability to communicate both orally and in written format to individuals and small groups in a clear, effective, and professional manner. Must be able to work effectively with individuals and groups within and without the organization. Must be able to exercise discretion and use sound judgment in dealing with people and confidential information.

#### **III. OPERATING GUIDELINES**

Demonstrates high-level skill in the performance of his/her trade or profession. Understands how the business works and stays current with the changes occurring in both the industry and the personal job. Visibly demonstrates commitment to continual improvement in processes and self-development. Demonstrates an ability to look at the “big picture” for processes rather than an individual task. Understands the costs to do business and views self as a resource in controlling business costs by working efficiently and using cost effective materials and equipment. Understands that value and safety are important aspects of the business. Is a team player working to make the cooperative responsive, proactive, and of value to the community.

Learns and communicates an understanding of the cooperative business including its history, structure, governance, and values. Knows the basic difference between a cooperative and an investor-owned utility (IOU). Knows how capital credits distinguishes the cooperative from the IOU.

#### **IV. WORKING CONDITIONS**

Must have an Alaska driver's license. Must have full use of hands; position requires sitting, standing, walking, climbing stairs, hearing, seeing, talking, and understanding. Extra hours are required from time to time. All KEA exempt employees are expected to work when required during power restoration activities and to accomplish other projects.

Note: Complete achievement of certain of the above specifications may not be required if, in the opinion of the KEA hiring supervisor, a particular candidate possesses significant offsetting characteristics, such as past accomplishments, experience, education, or estimate of future potential. Should an applicant be deficient in certain educational achievements, offsetting experience may be substituted or vice versa.