

KODIAK ELECTRIC ASSOCIATION, INC.

POSITION GUIDE

POSITION TITLE: Assistant Controller	
DEPARTMENT: Finance and Administration	REPORTS TO: Controller
FLSA STATUS: Full-Time Position	STARTING ANNUAL SALARY DOE commensurate with experience and qualifications: \$90,000.00
APPROVED BY: _____ <i>President/CEO</i>	_____ <i>Date</i>
APPROVED BY: _____ <i>Department Manager</i>	_____ <i>Date</i>
APPROVED BY: _____ <i>Controller</i>	_____ <i>Date</i>
RECEIVED BY: _____ <i>Employee</i>	_____ <i>Date</i>

I. OBJECTIVE

To provide efficient and effective assistance to the Controller in maintaining accounting policies, methods, and procedures; directly assisting with improvement programs and methods promoting financial integrity and strength within the Association; and insuring adequate internal control of these functions in a confidential manner, utilizing KEA's established policies, practices, and requirements.

II. REPORTING RELATIONSHIP

- A. **Reports to:** Controller
- B. **Supervises:** No Line Authority

III. RESPONSIBILITIES AND AUTHORITIES

- A. Participates with the Controller to develop and improve operational and organizational efficiency with the cooperative.
- B. Assists with the completion of special projects to meet the internal and external business requirements of the cooperative.

- C. Assists in data gathering for depreciation studies, financial forecasts, power requirement studies, and preparation of the cooperative's budget.
- D. Communicates promptly to the Controller or the Manager of Finance and Administration all matters that are sensitive in nature, relating to confidential information, or that may have an adverse impact on the cooperative.
- E. Responsible for helpful, courteous and positive communication with employees, vendors and the KEA membership, to foster positive relationships.
- F. Supports month-end and year-end close out processes including: accounts payable, payroll, general ledger, capital credits, and billing.
- G. Assists in the implementation of services, processes and policies providing for improvements in customer service.
- H. Works with all departments on computerized information, spreadsheets, inventories, payroll, and construction work orders, account analysis, and financial information.
- I. Responsible for keeping an accurate up-to-date Operations Manual on position functions.
- J. Must have a thorough understanding of KEA policies, IBEW labor contracts, labor laws, and IRS regulations; keeps up-to-date on changes and advises management on needed actions.
- K. Prepares monthly construction and retirement work order close outs for generation and distribution projects. Performs monthly work order closures into units of property and maintains substation record units, the construction property records, and standard unit cost records.
- L. Assists in monitoring records and procedures to ensure proper accounting is utilized and that accounting practices conform to generally accepted accounting procedures and Rural Utilities Service (RUS) borrower requirements.
- M. Assists the Controller in the accurate preparation and timely filing of tax reports for the cooperative and its subsidiaries.
- N. Researches technical accounting and customer service software utilization and upgrades for compliance.
- O. Prepares written communications including but not limited to grant proposals and submittals, cooperative brochures, and website design.
- P. Performs other duties as required, and as assigned.

- Q. Items listed in this position guide are not a complete listing of all duties that will be performed but are typical.

IV. RELATIONSHIPS

A. Internal

1. Takes direction from the Controller or Manager of Finance and Administration and assists other departments as requested or necessary.
2. Works closely with the Finance and Administration staff and all department managers.
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 all 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 Specifications 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: ASSISTANT CONTROLLER

I. EDUCATION/EXPERIENCE

Four-year college degree in a business-related field is preferred; may substitute with an equivalent combination of education and experience. High School education or equivalent required. Two years previous employment in an office environment with accounting responsibility is preferred. Working knowledge of generally accepted governmental accounting standards is preferred.

II. SKILLS, ABILITIES AND KNOWLEDGE

Must have the ability to work independently and without supervision. Must have strong organizational skills with the ability to multi-task. Must be able to communicate effectively orally and in writing. Office skills must include the ability to operate office equipment as necessary. Strong computer skills in MS Office Suite are required.

III. OPERATING GUIDELINES

Must have the ability to obtain an understanding of the cooperative philosophy, capital credits, and a general knowledge of daily operations and interactions at the cooperative. 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. Must be able to work effectively with individuals and groups within and external to the organization. Must be able to exercise discretion and use sound judgment in dealing with people and confidential information.

IV. WORKING CONDITIONS

Must have a valid Alaska driver's license to operate company vehicles and be insurable under KEA's present insurance rate structure. Must have full use of hands; position requires sitting, standing, walking, climbing stairs, hearing, seeing, reading, talking, and understanding the English language well enough to communicate courteously, consistently, and accurately with employees and members. Appearance must project a professional and positive image for the cooperative. 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.