

CONTROLLER (GSWA)

(Unclassified)

JOB SUMMARY:

The Controller is responsible for the development and maintenance of the Authority's accounts, account procedures and records, collection of the revenues, analysis of costs and preparation of financial reports, all in accordance with accepted utility accounting principles and practices.

The Controller is responsible to the Authority's General Manager in administering the Authority's accounting and fiscal functions and in recommending policies relating to the financial affairs of the Authority. The Controller exercises executive direction and control over the accounting staff of the Authority; is responsible for the training and development of that staff; and sets accounting policies, objectives and standards.

ILLUSTRATIVE DUTIES:

The following duties are illustrative of the work for which the Controller is responsible, either directly or through delegations to subordinates, as appropriate.

1. Plan, organize, staff, direct and coordinate all accounting activities of the Authority including establishing accounting policies and practices, and the conduct of work, in a manner consistent with the policies of the Board.
2. Conduct an internal audit of all Authority accounting and fiscal activities to insure compliance with established policies and procedures.
3. Provide for the billing of customers for services, the proper maintenance of all accounts receivable and collecting of all revenues due to the Authority's credit standing and other interests.
4. Provide for the audit and payment of vendors' and contractors' invoices for materials and services rendered in a manner designed to protect the Authority's credit standing and other interest.
5. Establish and direct procedures for the maintenance of timekeeping records for the Authority's employees; the preparation of payrolls and the distribution of paychecks; and the application of the Authority's policies with regard to expense accounts.
6. Establish and apply proper and timely accounting procedures for materials and supplies used by the Authority and the accounting of charges and credits to proper work orders in accordance with the Uniform System of Accounts.
7. Monitor the financial interests of the Authority and make recommendations to the General Manager for the investment of funds and the sale of bonds; conduct special financial analysis in cooperation with the Authority's financial consultants.
8. Maintain the Authority's general ledger and subsidiary ledgers; prepare financial statements and reports; interpret results for the guidance of the General Manager and the Board of Directors.
9. Coordinate the collection and presentation of the Authority's annual budget in suitable form for review by the General Manager; report expenditures of the Authority according to the budget approved by the board and periodically call attention to any surplus or deficit.

10. Coordinate with the firm of independent public accountants retained by the Board of Directors in conducting the annual audit of the Authority.

QUALIFICATIONS:

The Controller should have the following qualifications:

1. A thorough knowledge of accounting and auditing principles, practices and procedures related to the electric utility industry and knowledge of the Uniform System of Accounts prescribed by the Guam Solid Waste Authority Act.
2. Outstanding ability to develop sound, practical and modern utility accounting procedures and to plan and organize the accounting activity in such a manner as to produce timely, comprehensive and accurate financial reports.
3. Ability to induce effective performance by the Authority's accounting employees and to maintain their morale, training and development at a high level.
4. The ability to prepare clean and comprehensive financial and budgetary reports and to speak and write effectively.
5. Familiarity with the mathematics of finance, and the investment of funds, the safety of securities and the various forms of insurance used by disposing waste.
6. Ability to communicate effectively, both orally and in writing.

Desirable training and experience for the position of Controller would also include a degree in accounting from a recognized college or university and at least six year experience embracing all important phases of corporate accounting, auditing and staff supervision.

Salary will be commensurate with experience.