



GUAM WATERWORKS AUTHORITY

**Gloria B. Nelson Public Service Building
688 Route 15, Mangilao, Guam 96913**

Telephone Nos. (671) 300-6073-6

Speaker Judith T. Won Pat, Ed.D
33rd Guam Legislature
155 Hessler St.
Hagatna, Guam 96910

33-15-0620 JUL 13 2015
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 07-14-15
Time: 2:45 pm
Received By: [Signature]

2015 JUL 14 PM 3:08

Greetings,

On behalf of the Consolidated Commission on Utilities (CCU) and the Guam Waterworks Authority (GWA), I hereby submit and file, pursuant to Public Law #28-112, and 4GCA §6303(d), amendment of position:

CONTROLLER

Should you have any questions or concerns, please contact our Personnel Services Division at 300-6073-6.

Sincerely,

SAMUEL J. TAYLOR
ACTING GENERAL MANAGER

xc: Personnel Services Division

0620

1 **GUAM CONSOLIDATED COMMISSION ON UTILITIES**
2 **RESOLUTION NO. 32-FY2015**

3
4 **RELATIVE TO THE AMENDMENT OF THE CLASSIFICATION**
5 **STANDARD OF THE CONTROLLER (GWA) POSITION**

6 **WHEREAS**, under 12 G.C.A. § 14105, the Consolidated Commission on Utilities
7 (“CCU”) has plenary authority over financial, contractual and policy matters relative to the
8 Guam Waterworks Authority (“GWA”); and

9
10 **WHEREAS**, the Guam Waterworks Authority (“GWA”) is a Guam Public Corporation
11 established and existing under the laws of Guam; and

12
13 **WHEREAS**, the initial creation of the Controller (GWA), unclassified position was
14 adopted and approved through Civil Service Commission, February 1, 1997 for the Guam
15 Waterworks Authority; and

16
17 **WHEREAS**, the interim General Manager of GWA requests the CCU to amend the
18 classification standard of the Controller (GWA) unclassified position; and

19
20 **WHEREAS**, Public Law 28-112 and 4 GCA §6303 (d) authorizes the creation of
21 positions in Autonomous Agencies and Public Corporations; and

22
23 **WHEREAS**, GWA Personnel Rules and Regulations as amended by Public Law 28-
24 159 Section 3 (C) authorizes the CCU to amend, modify or add a position to the list of
25 certified, technical and professional positions; and


26
27 **WHEREAS**, the amendment of the classification standard to require a minimum
28 Bachelor’s Degree in Accounting from a recognized College or University, plus five (5) years
29 of experience supervising the operations of an accounting department as well as amendments
30 to the expected work to be performed as indicated in the illustrative work examples will
31 provide a succinct classification standard allowing the Authority to effectively recruit. The
32

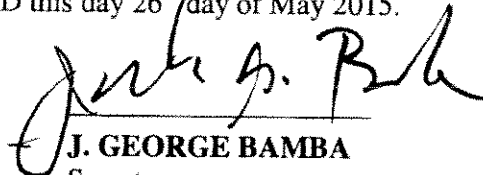
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3. GWA is authorized to petition the PUC for approval of the Extension Agreement.

RESOLVED, that the Chairman certified and the Board Secretary attests to the adoption of this Resolution

DULY AND REGULARLY ADOPTED this day 26th day of May 2015.


JOSEPH T. DUENAS
Chairperson


J. GEORGE BAMBA
Secretary

I, J. George Bamba, Board Secretary of the Consolidated Commission on Utilities, as evidenced by my signature above do hereby certify as follows:

The foregoing is a full, true and accurate copy of the resolution duly adopted at a regular meeting by the members of the Guam Consolidated Commission on Utilities, duly and legally held at a place properly noticed and advertised at which meeting a quorum was present and the members who were present voted as follows:

AYES:	<u>5</u>
NAYS:	<u>0</u>
ABSTENTIONS:	<u>0</u>
ABSENT:	<u>0</u>



GUAM WATERWORKS AUTHORITY
"Better Water, Better Lives."

Gloria B. Nelson Public Service Building | 688 Route 15 | Mangilao, Guam 96913
Tel: (671) 300-6846

Issues for Decision

Resolution 27-FY2015

Relative to the Amendment of the Classification Standard of the Controller (GWA) Position

What is the project's objective? Is it necessary and urgent?

The objective is to amend the classification standard of GWA's unclassified controller position. The changes will allow GWA to identify the minimum requirement needs, as well as the expected work to be performed which is indicated in the illustrative work examples. This will also provide a succinct classification standard allowing GWA to effectively recruit and provide management, leadership and sound fiscal guidance and practices within the Fiscal Department benefiting the entire Authority.

Where is the location?

The position is organizationally located within the Accounting/Fiscal Division of GWA.

How much will it cost?

There is no cost in amending the classification standard.

When will it be completed?

After the 10-day posting, the petition can then be forwarded to the CCU for their disposition at any regularly scheduled meeting.

What is its funding source?

The position is fully funded under GWA annually.

CONTROLLER

GWA PROPOSED	GWA EXISTING
<p><u>MINIMUM EXPERIENCE AND TRAINING</u> Bachelor's Degree in Accounting from a recognized College or University, plus 5 (five) years of experience supervising the operations of an accounting department: preparation of financial statements, managing accounts payable and accounts receivable functions of an organization, capital improvement projects and fixed assets accounting activities</p>	<p><u>MINIMUM EXPERIENCE AND TRAINING</u> 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 years of experience embracing all important phases of corporate accounting, auditing and staff supervision plus possession of a certificate as a Certified Public Accountant obtained through written examination in a state, U.S. territory or the District of Columbia indicating the certificate number, date and place of issuance.</p>
<p><u>MINIMUM KNOWLEDGE, ABILITIES AND SKILLS</u></p> <ol style="list-style-type: none"> 1. Knowledge of governmental accounting, Governmental Accounting Standards Board (GASB), Office of Management and Budget (OMB) standards and practices and internal control practices and procedures. 2. Ability to project, prepare and interpret cash flow models. 3. Ability to review various program effectiveness and provide feedback for improvements. 4. Ability to develop sound, practical and modern accounting procedures for fiscal department. 5. Ability to plan and organize the accounting activity of the fiscal department to produce timely, comprehensive and accurate financial reports. 6. Ability to induce effective performance by the Authority's fiscal department to maintain and promote positive work morale and effective employee development and training programs. 7. Able to communicate effectively; verbally and in writing. 8. Knowledge of and ability to prepare succinct and comprehensive financial and budgetary reports. 9. Ability to work in a networked and automated accounting environment. 10. Knowledgeable of best practices in cash management. 11. Knowledgeable of treasury management to include banking and debt management. 12. Knowledgeable of and able to make decisions in accordance with policies, procedures, and prevailing laws and to effectively control financial resources of the Authority. 13. Ability to work effectively with the internal and external customers and colleagues. 	<p><u>MINIMUM KNOWLEDGE, ABILITIES AND SKILLS</u> The Controller should have the following qualifications:</p> <ol style="list-style-type: none"> 1. A thorough knowledge of accounting and auditing principles, practices and procedures related to the water and wastewater utility industry and a knowledge of the Uniform System of Accounts prescribed by NARUC as used by most members of the AWWA. 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, the investment of funds, the safe of securities and the various forms of insurance used by water and wastewater utilities. 6. Ability to communicate effectively, both orally and in writing.

ILLUSTRATIVE EXAMPLES OF WORK (*The omission of specific statements does not preclude management from assigning duties not listed herein if such duties are a logical assignment to the position.*)

1. Plans, develops, organizes, directs staff and coordinates all accounting activities of the Authority including and not limited to accounting and internal audit work, budgeting and management financial reporting.
2. Establish accounting, internal audits, budget and management policies and practices, and the conduct of work in a manner consistent with the policies of Guam Waterworks Authority.
3. Compiles financial data; analyzes and interprets finding through reports to the Authority's management teams of fiscal standings highlighting any potential deficits or surplus so as to incorporate into departmental goals and objectives.
4. Conducts an internal audit of all the Authority's accounting and fiscal activities to insure compliance with established policies, procedures, prevailing laws and practices. Monitors the financial interests of the Authority and makes recommendations to the Chief Financial Officer for the investment of funds and the sale of bonds.
5. Conducts special financial analysis relative to regulatory matters and others as requested.
6. Maintains and controls the Authority's general and subsidiary ledgers, prepares financial statement and reports and interprets results to guide the Chief Financial Officer.
7. Provide for the billing of customers for water and wastewater services: maintain all accounts receivable and collections of all revenues due to the Authority.
8. Perform audits on payment of vendors and contractors' invoices for materials and services rendered in a manner designed to protect the Authority's credit standing and related interests.
9. Establish, coordinate, and direct procedures for the maintenance of records pertaining to timekeeping and the preparation of payroll including the issuance of payroll check consistent with the Authority's policies, procedures, and all applicable prevailing labor laws.
10. Develop and implement accounting procedures for materials and supplies used to include accounting for the charges and credits to proper work orders.
11. Coordinate the collection of financial data and present the Authority's annual budget for review by the General Manager.
12. Report the Authority's expenditures to the Chief Financial Officer as it relates to the budget approved by the Consolidated Commission on Utilities Board, providing periodic attention to financial standings.

ILLUSTRATIVE EXAMPLES OF WORK (These examples do not list all the duties which may be performed; any one position may not include all the duties listed.)

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 General Manager and its 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 water and wastewater services, the proper maintenance of all accounts receivable and collection 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 System of Accounts and established by the National Rate Utility Commission (NARUC) for water utilities.
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; reports 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

<p><u>DESIRABLE QUALIFICATION</u> Possession of a certificate as a Certified Public Accountant obtained through written examination in a state or U.S. Territory indicating the certificate number, date and place of issuance.</p>	
<p><u>SALARY: Alan Searle Compensation Plan</u> Minimum: N4D, \$70,142.00 per annum Maximum: N7D, \$79,037.00 per annum</p>	

CONTROLLER
(Unclassified)

NATURE OF WORK IN THIS CLASS:

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

The Controller is also responsible for accounting and fiscal functions, recommending policies relating to the financial affairs of the Authority; exercises direction and supervisory control over the accounting staff and is responsible for the training and development of the staff. Sets accounting internal controls for meeting objectives and standards of the Accounting Department.

ILLUSTRATIVE EXAMPLES OF WORK: (The omission of specific statements does not preclude management from assigning duties not listed herein if such duties are a logical assignment to the position.)

- Plans, develops, organizes, directs staff and coordinates all accounting activities of the Authority including and not limited to accounting and internal audit, budgeting and management financial reporting.
- Establish accounting, internal audits, budget and management policies and practices, and the conduct of work in a manner consistent with the policies of Guam Waterworks Authority.
- Compiles financial data; analyzes and interprets findings through reports to the Authority's management teams of fiscal standings highlighting any potential deficits or surplus so as to incorporate into departmental goals and objectives.
- Conducts an internal audit of all the Authority's accounting and fiscal activities to insure compliance with established policies, procedures, prevailing laws and practices. Monitors the financial interests of the Authority and makes recommendations for the investment of funds and the sale of bonds.
- Conducts special financial analysis relative to regulatory matters and others as requested.
- Maintains and controls the Authority's general and subsidiary ledgers, prepares financial statement and reports and interprets results to guide the Chief Financial Officer.
- Provide for the billing of customers for water and wastewater services: maintain all accounts receivable and collections of all revenues due to the Authority.
- Perform audits on payment of vendors and contractors' invoices for materials and services rendered in a manner designed to protect the Authority's credit standing and related interest.

CONTROLLER, page 2

- Establish, coordinate, and direct procedures for the maintenance of records pertaining to timekeeping and the preparation of payroll including the issuance of payroll check consistent with the Authority's policies, procedures, and all applicable prevailing labor laws.
- Develop and implement accounting procedures for materials and supplies used to include accounting for the charges and credits to proper work orders.
- Coordinate the collection of financial data and present the Authority's annual budget for review by the General Manager.
- Report the Authority's expenditures to the Chief Financial Officer as it relates to the budget approved by the Consolidated Commission on Utilities Board, providing periodic attention to financial standings.
- Coordinate and cooperate with the approved firm of independent public accountants retained by the Guam Waterworks Authority during and while conducting the Authority's annual audit.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

- Knowledge of governmental accounting, Governmental Accounting Standards Board (GASB), Office of Management and Budget (OMB) standards and practices and internal control practices and procedures.
- Ability to project, prepare and interpret cash flow models.
- Ability to review various program effectiveness and provide feedback for improvements.
- Ability to develop sound, practical and modern accounting procedures for fiscal department.
- Ability to plan and organize the accounting activity of the fiscal department to produce timely, comprehensive and accurate financial reports.
- Ability to induce effective performance by the Authority's fiscal department to maintain and promote positive work morale and effective employee development and training programs.
- Able to communicate effectively: verbally and in writing.
- Knowledge of and ability to prepare succinct and comprehensive financial and budgetary reports.
- Ability to work in a networked and automated accounting environment.
- Knowledgeable of best practices in cash management.
- Knowledgeable of treasury management to include banking and debt management.
- Knowledgeable of and able to make decisions in accordance with policies, procedures, and prevailing laws and to effective control financial resources of the Authority.
- Ability to work effectively with the internal and external customers and colleagues.

MINIMUM EXPERIENCE AND TRAINING

Bachelor's Degree in Accounting from a recognized College or University, plus 5 (five) years of experience supervising the operations of an accounting department: preparation of financial statements, managing accounts payable and accounts receivable functions of an organization, capital improvement projects and fixed assets accounting activities

DESIRABLE QUALIFICATION:

Possession of a certificate as a Certified Public Accountant obtained through written examination in a state or U.S. Territory indicating the certificate number, date and place of issuance.

Established: February 1, 1997

Amended: May 2015

Alan Searle Compensation

Salary: Minimum: N4D, \$70,142.00 per annum
Maximum: N7D, \$79,037.00 per annum



JOSEPH T. DUENAS, Chairman
Consolidated Commission on Utilities