

ALAN M. ARAKAWA
Mayor



DAVID J. UNDERWOOD
Director

CYNTHIA M. RAZO-PORTER
Deputy Director

RECEIVED

2017 OCT 23 PM 2:15

COUNTY OF MAUI

DEPARTMENT OF PERSONNEL SERVICES

200 S. HIGH STREET * WAILUKU, MAUI, HAWAII 96793-2155

PHONE (808) 270-7850 * FAX (808) 270-7969

Website: www.mauicounty.gov/departments/Personnel • Email: personnel.services@mauicounty.gov

October 20, 2017

OFFICE OF THE
COUNTY COUNCIL

2017 OCT 23 AM 11:45

RECEIVED

Honorable Alan M. Arakawa
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Riki Hokama
Chair, Budget and Finance Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

[Signature] 10/20/17
Jody W. [unclear]

Dear Chair Hokama:

**SUBJECT: SHORT TERM INVESTMENTS (FISCAL YEAR 2017
(JULY 1, 2016 TO JUNE 30, 2017)) (BF-14(2))**

We are in receipt of your communication (BF-14(2)), which requests:

"May I please request you provide the position description and class specification for the following positions in the Department of Finance, Treasury Program:

1. DF-0020, Treasurer
2. DF-0010, Accountant III
3. DF-0043, Accountant II
4. DF-0192, Account Clerk III

Also, indicate whether the position is currently filled, a revised position description has been proposed, and if there are any other personnel actions pending within your department."

All of these positions are currently filled. There are no proposed revised position descriptions or other personnel actions pending within our department.

Honorable Riki Hokama
October 20, 2017
Page 2

As requested, please find attached copies of the current position descriptions and class specifications.

I hope this addresses your request. If you have any questions, please feel free to contact me at extension 7850.

Sincerely,

A handwritten signature in black ink, appearing to read 'DU', is positioned above the printed name.

DAVID UNDERWOOD
Director of Personnel Services

DU/cmr
Attachments

DEPARTMENT OF PERSONNEL SERVICES County of Maui POSITION DESCRIPTION		Dept: <u>FINANCE</u>	
		Div: <u>TREASURY</u>	
		Section: <u>Admin & Invstmt</u>	Physical Location: <u>Kalana O Maui</u>
1. Pos. No. <u>DF 0020</u>		2. PRESENT CLASS <u>Treasurer</u> SR:EM-05	
Perm <input checked="" type="checkbox"/> Temp <input type="checkbox"/>			
Full-time <input checked="" type="checkbox"/> Pt-time <input type="checkbox"/>		3. Incumbent's Name: <u>Angelita De La Pena</u>	
4. Action Requested: Initial Allocation (<input type="radio"/>) Reallocation (<input type="radio"/>) Description Only (<input type="radio"/>) Redescription-Review (<input checked="" type="radio"/>)			
Recommended Allocation: CLASS: <u>Treasurer</u> SR: _____			
5. Authorized by: (Indicate Committee Rpt. No. or Meeting and Date Action adopted or approved): <u>DM NO. 179</u>			
6. Duties of the Position: List each duty assigned or performed by the position in logical order; beginning with those performed most frequently and followed by those performed occasionally. Give an estimate of the average amount of time spent in performing the duties listed. If more space is needed, use a blank sheet (8 1/2" x 11") and list the duties thereon and attach to this Form.			
Please see attached duties and responsibilities.			RECEIVED COUNTY OF MAUI SEP 16 - 2 01 2014 DEPARTMENT OF PERSONNEL SERVICES
FOR CIVIL SERVICE USE ONLY			
ACTION TAKEN: Initial Alloc () Realloc () No Change (<input checked="" type="checkbox"/>) Other: _____			
CLASS: <u>MA.020 Treasurer</u>		SR: <u>EM-05</u>	
See Audit Rpt No. <u>2015-035</u>		Study By: <u>ka</u> Alloc Notice No. _____	
Non-Comp Exam Req: Date Admn: _____		Pass () Fail () Score: _____	
EFFECTIVE DATE: <u>9/16/14</u>		APPROVED: <u>Ames T. Akom</u> DATE: <u>6/8/15</u>	

7. **Supervision Received** (Give name and title of immediate supervisor):

Name: **DANILO F. AGSALOG**

Title: **DIRECTOR OF FINANCE**

8. **Responsibilities of the Position:**

a. Supervisory Responsibilities (List names, titles and nature of supervision given):

<u>Name</u>	<u>Title</u>	<u>Nature of Supervision</u>
John Kulp	Accountant III	Immediate
Lynn Kawamoto	Accountant II	Immediate
Abilene Fernandez	RPT Collection & Relief Supervisor	Immediate

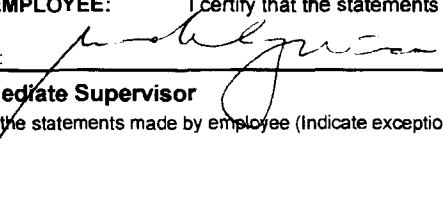
b. Other Responsibilities (Describe responsibilities not shown in 6 or 8a):

c. Tools and Equipment (List tools and equipment used or operated):

d. Hazards, Hardship, etc (List and describe any unusual working conditions):

e. List Licenses or Certificates Held:

9. **CERTIFICATE OF EMPLOYEE:** I certify that the statements above are accurate and complete.

Signature of Employee: 

Date: **8-12-14**

10. **Statement of Immediate Supervisor**

a. Comment on the statements made by employee (Indicate exceptions or additions):

b. Describe the nature and extent of supervision you exercise over this position:

c. Indicate the qualifications absolutely necessary to perform the duties of this POSITION: (The Educational level, kind and length of work experience, physical requirements):

d. License and/or Certificates Required:

11. **CERTIFICATE OF IMMEDIATE SUPERVISOR:** I certify that the statements above are accurate and complete.

Signature of Immediate Supervisor: _____

Date: _____

12. **CERTIFICATE OF DIVISION HEAD:** I certify that I have reviewed the statements above and that they are accurate and complete.

Signature of Division Head: _____

Date: _____

13. **Statement of Department Head:**

a. Indicate and comment on any inaccuracies or disagreements:

b. Comment on qualifications indicated by Immediate Supervisor in 10-c above.

14. **CERTIFICATE OF DEPARTMENT HEAD:** I certify that the statements above are accurate and complete.

Signature of Department Head: 

Date: _____

Position Description - Treasurer

Duties of the Position:

Reports to the Director of Finance. Administers the policies, procedures, rules and regulations relating to the maintenance of the County Treasury; plans and directs the collection, custody, accounting and management of County funds; administers a program of financial planning and strategy development; policy-making for the County's investment and financing required by the County; serves as chief financial advisor to the Director of Finance; and performs other related duties as assigned.

Duties and Responsibilities:

% of Time

Responsible for the development, management, execution and coordination of policies, activities and programs of the Treasury Division. Examples of duties include plan and direct the Collection, custody, accounting and management of County funds on deposit with Treasury; formulate and implement administrative, accounting and financing policies and procedures for the County Treasury; develop and administer debt management and cash management programs; directs the work connected with billing, collection, accounting and deposit of monies due to the County and the payment of warrants; prepare the division's budget. (a, b)

35%

Analyze, evaluate and discuss various investment and financing alternatives and strategies with investment firm representatives and top-level management personnel and make sound recommendations and decisions on investments and financing. Examples of duties include administer the investment program for the County; invest the monies of the County and its agencies; arrange for and direct the preparation and sale of general obligation and special purpose bonds; account for the payment of interest on bonds, the redemption of bonds, arbitrage accounting, and other bond related activity; arrange for transfer of funds, short-term loans or sale of treasury certificates to meet temporary needs; determines the legality and sufficiency of collateral pledged by banks as security for money on deposit for the County and the withdrawal of such collateral. (a, b)

30%

Supervise and/or conduct studies of revenue, spending and/or investments, identification of fiscal implications of program decisions and financial planning. Examples of duties include analysis of cash flow; conduct financial research and analysis in support of issues and/or programs relating to the financial administration of the County; recommends legislative amendments on laws and ordinances pertaining to various programs.

(a, b)

15%

Provide general supervision to the real property tax collections section. Oversee the functions and responsibilities of Real Property Tax Collections Section. Review, analyze, and evaluate the recommendations of the RPT Collections supervisor and coordinate in the implementation of existing and new laws in regards to RPT collections and tax relief program such as circuit breaker credit. Meet with the RPT Collections supervisor to ensure accuracy in the proper handling of the daily RPT collections transactions as well as adherence to the existing internal controls. Spearhead in the fiscal year end audit of RPT Collections for external auditors. Guide the team in responding to queries of internal auditors as well as requests for information from council members and other county departments

Coordinate with the supervisor in providing training for staff and recommend suggestions for improvement. Lead in the hiring process of RPT Collections staff, as well as maintain a responsible, high morale, and cohesive team. Ensure accuracy of the calculation of tax revenues and that tax bills are mailed out appropriately and on a timely manner to taxpayers.

(a,b)

20%

Essential tasks are identified as follows:

- (a) The performance of this function is the reason that the job exists.
- (b) The number of other employees available to perform this function is limited.
- (c) This function is highly specialized and employee is hired for special expertise or ability to perform this function.

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI
POSITION DESCRIPTION

Dept.: FINANCEDiv.: TREASURY

Section:

Physical Location: KALANA O MAUI1. Pos. No. DF-0020Perm ☒ Temp _____2. PRESENT CLASS ACCOUNTANT ISR: 18Full-time ☒ Pt-time _____3. Incumbent's Name: ~~XXXXXXXXXXXX~~4. Action Requested: Initial Allocation () Reallocation (☒) Description Only () Redescription-Review (☒)Recommended Allocation: CLASS: ACCOUNTANT IIISR: 22

5. Authorized by: (Indicate Committee Rpt. No. or Meeting and Date Action adopted or approved):

DM No. 555

6. Duties of the Position: List each duty assigned or performed by the position in logical order; beginning with those performed most frequently and followed by those performed occasionally. Give an estimate of the average amount of time spent in performing the duties listed. If more space is needed, use a blank sheet (8 1/2 x 11) and list the duties thereon and attach to this Form.

% of
Time

See attached duties and responsibilities

FOR CIVIL SERVICE USE ONLY

ACTION TAKEN: Initial Alloc () Realloc (☒) No Change () Other:CLASS: 2A.015 Accountant IIISR: 22See Audit Rpt No. 2003-192 Study By CCM Alloc Notice No. _____

Non-Comp Exam Req: Date Admn: _____ Pass () Fail () Score: _____

EFFECTIVE DATE: ~~6/1/03~~ 9/1/03APPROVED: *[Signature]*Date: ~~6/1/03~~ 8/8/03

7. **Supervision Received** (Give name and title of immediate supervisor):

Name: Suzanne Hoodan Title: Treasurer

8. **Responsibilities of the Position:**

a. Supervisory Responsibilities (List names, titles and nature of supervision given):

<u>Name</u>	<u>Title</u>	<u>Nature of Supervision</u>
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b. Other Responsibilities (Describe responsibilities not shown in 6 or 8a):

c. Tools and Equipment (List tools and equipment used or operated):

d. Hazards, Hardship, etc. (List and describe any unusual working conditions):

e. List Licenses or Certificates Held:

9. **CERTIFICATE OF EMPLOYEE:** I certify that the statements above are accurate and complete.

Signature of Employee: Lara Clark

Date: 5/8/03

10. **Statement of Immediate Supervisor**

a. Comment on the statements made by employee (Indicate exceptions or additions):

b. Describe the nature and extent of supervision you exercise over this position:

c. Indicate the qualifications absolutely necessary to perform the duties of this POSITION: (The educational level, kind and length of work experience, physical requirements):

d. License and/or Certificates Required:

11. **CERTIFICATE OF IMMEDIATE SUPERVISOR:** I certify that the statements above are accurate and complete.

Signature of Immediate Supervisor: Lara

Date:

12. **CERTIFICATE OF DIVISION HEAD:** I certify that I have reviewed the statements above and that they are accurate and complete.

Signature of Division Head: Suzanne Hoodan

Date: 5/8/03

13. **Statement of Department Head:**

a. Indicate and comment on any inaccuracies or disagreements:

b. Comment on qualifications indicated by Immediate Supervisor in 10-c above:

14. **CERTIFICATE OF DEPARTMENT HEAD:** I certify that the statements above are accurate and complete.

Signature of Department Head: [Signature]

Date: 5-8-03

Revised Position Description as of January 22, 2003

DF-0010

ACCOUNTANT II or III

This position is responsible for the performance of technical and complex professional accounting duties in the treasury division; for developing and maintaining accounting systems for debt, arbitrage and investments; for maintaining complete and accurate accounting records for all treasury bond and other debt issues, bond arbitrage and related CIP spend downs, securities pledged as collateral by financial institutions, and investment of County funds; for conducting analysis for financial propriety, economic optimization and legal compliance; for preparing reports from these records; and for providing required generally accepted accounting principal CAFR investment footnotes, Arbitrage encumbrances, and the County's Official Statement debt service reports and Statement of Funded Debt.

DUTIES AND RESPONSIBILITIES:

1. Prepare and maintain daily/weekly/monthly analysis and report of checking account balances, deposits, disbursements, interest, and investments maturing. Record activity in the various depository accounts, which includes preparing and entering journal entries into IFAS for the inter and intra bank and investment purchase and maturity wire transfers and managed portfolio investment maturities and interest payments. (a) (b) (10%)
2. Daily evaluate data on cash requirements of the County to ensure adequacy of demand deposits to cover check clearances.(a) (b) (c) (5%)
3. Maintain the accounting system, QED, and records that track the investment activity of the county; Research, recompute and recapitulates original transaction records of new investments including repurchase agreements, U.S. government (FNMA, FDMC, SLMA, etc.) agency bonds, treasury bills and notes, money market accounts, certificates of deposits. Post and track discounts and premiums. Track and record bond calls, maturities, swaps, interest revenue, investment manager fees and monthly market valuations. (a) (b) (c) (5%)
4. Reconcile investment balances from the County's investments software (QED) to the general ledger and to documentation received from the

- brokerages and banks; calculate interest earned and verify amount to interest received and interest accrued to interest payable. Analyze and reconcile book value with accretion of discounts and premiums. Examines financial transactions to verify propriety and accuracy of information, determines proper classification, codification and distribution, and proposes adjusting entries to correct investment and interest postings. (a) (b) (c) (10%)
5. Maintain and control the interest allocation records. Calculate and post allocated interest earned to the various funds. Prepares detailed investment reports monthly and quarterly, for the Treasurer, the County council and the administrative investment committee. Also provides Annual Comprehensive Financial Statement (CAFR) investment footnote disclosure requirements in accordance with generally accepted accounting principals. (a) (b) (c) (10%)
 6. Develop and maintain the accounting system and records to account for securities pledged by financial institutions, classify securities for valuation according to established guidelines; and determine adequacy of collateral prior to transacting business with each financial institution. Document and record collateral swaps. Analyze collateral swaps for security classification to prevent legal violations that would under collateralize repurchase agreements. Provides monthly collateralization reports that verify legal compliance with HRS mandated repurchase agreement requirements. (c) (a) (b) (c) (10%)
 7. Prepare monthly treasury reports on collateral investments and bond valuations. Obtain monthly market valuations of all securities and collateral from brokers or trustees and apply the valuations to investment and collateral data files. Recompute and determine propriety and sufficiency of collateral. (a) (b) (c) (10%)
 8. Develop and maintain the accounting system and records that track arbitrage accounting of the County's unspent bond fund money and the related CIP spend downs. Analyze bond funds received through bond escrow or through council lapsed bond ordinances and supplemental budget bond CIP reappropriations. Analyze subfund CIP project spending for each bond issue. Create auditable work papers for bond arbitrage analysis with spend down status for each CIP project for each bond issue. Reconcile the arbitrage reports with the County's general ledger records. Provides annual bond CIP spend down reports for the calculation of arbitrage in accordance with IRS

rules and regulations. Provide annual arbitrage general ledger encumbrance journal entries for recording on the county's financial statements. (a) (b) (c) (10%)

9. Develop and maintain bond and interest coupon ledgers for bond issues; record all bond principal and interest maturities and redemptions; reconcile paying agents' statements and accounts, redeem all interest coupons and bonds of the County presented for payment. Analyze redemptions and calls for legal and financial propriety and completeness. Research, initiate and process publication notices. Initiate debt service payments to each bonds paying agent or directly to DTC when the County is the paying agent. (a) (b) (c) (10%)
10. Conduct special studies on the County's cash requirements and investment alternatives and assists in cash flow projections. (a) (b)(c) (5%)
11. Analyze and interpret laws, directives and regulations relating to the Treasury function (investing in securities and financial institutions; borrowing loans and bond issuances; banking wires, stops, transfers, float, interest, cash handling, etc.) . Assist with the development and revision of treasury policies and procedures. Initiate contract negotiations for Treasury services. Research procurement requirements and draft RFPs for issuance. Develop and coordinate service procedures. Process payments for billings under Treasury contracts and other accounts payable including Loomis, lock box, collection agent, Verichex, escrow agents, paying agents, bank fees, printers, etc. Coordinate and implement changes to treasury procedures affecting the various departments and agencies within the County. (a) (b) (c) (10%)
12. Interact with the public regarding laws, rules and regulations concerning accounts receivable programs, coordinate with other departments; interact with investment and banking personnel to ensure timely and accurate exchange of information. (a) (b) (3%)
13. Perform other related duties as required, including support for the Treasury Collections Manager. (2%)

ESSENTIAL FUNCTIONS:

- (a) The performance of this function is the reason that the job exists.

- (b) There are no other employees available to perform this function.
- (c) This function is highly specialized and the employee is hired for special expertise or ability to perform this function.

DEPARTMENT OF PERSONNEL SERVICES County of Maui POSITION DESCRIPTION		Dept: <u>Finance</u> Div: <u>Treasury</u> Section: _____ Physical Location: <u>2200 Main St #205</u>	
1. Pos. No. <u>DF0043</u> Perm <input checked="" type="checkbox"/> Temp _____ Full-time <input checked="" type="checkbox"/> Pt-time _____		2. PRESENT CLASS <u>Accountant II</u> <u>PERSONNEL SERVICES</u> SR: <u>SR20</u> 3. Incumbent's Name: _____	
4. Action Requested: Initial Allocation (<input type="radio"/>) Reallocation (<input type="radio"/>) Description Only (<input checked="" type="radio"/>) Redescription-Review (<input type="radio"/>) Recommended Allocation: CLASS: _____ SR: _____			
5. Authorized by: _____ (Indicate Committee Rpt. No. or Meeting and Date Action adopted or approved). <u>DM NO. 185</u>			
6. Duties of the Position: List each duty assigned or performed by the position in logical order; beginning with those performed most frequently and followed by those performed occasionally. Give an estimate of the average amount of time spent in performing the duties listed. If more space is needed, use a blank sheet (8 1/2" x 11") and list the duties thereon and attach to this Form.			
See attached			% of Time
FOR CIVIL SERVICE USE ONLY			
ACTION TAKEN: Initial Alloc () Realloc () No Change <input checked="" type="checkbox"/> Other: _____			
CLASS: <u>2A.010 Accountant II</u>		SR: <u>20</u>	
See Audit Rpt No. <u>2011-025</u>		Study By: <u>KA</u> Alloc Notice No. _____	
Non-Comp Exam Req: Date Admn: _____		Pass () Fail () Score: _____	
EFFECTIVE DATE: <u>10/16/10</u>		APPROVED: <u>Tance T. A...</u> DATE: <u>10/21/10</u>	

7. **Supervision Received** (Give name and title of immediate supervisor):

Name: Suzanne Doodan

Title: Treasurer

8. **Responsibilities of the Position:**

a. Supervisory Responsibilities (List names, titles and nature of supervision given):

Name

Title

Nature of Supervision

b. Other Responsibilities (Describe responsibilities not shown in 6 or 8a):

c. Tools and Equipment (List tools and equipment used or operated):

Computer, calculator, cash register

d. Hazards, Hardship, etc (List and describe any unusual working conditions):

e. List Licenses or Certificates Held:

9. **CERTIFICATE OF EMPLOYEE:** I certify that the statements above are accurate and complete.

Signature of Employee:

Date:

10. **Statement of Immediate Supervisor**

a. Comment on the statements made by employee (Indicate exceptions or additions):

b. Describe the nature and extent of supervision you exercise over this position:

c. Indicate the qualifications absolutely necessary to perform the duties of this POSITION: (The Educational level, kind and length of work experience, physical requirements):

d. License and/or Certificates Required:

11. **CERTIFICATE OF IMMEDIATE SUPERVISOR:** I certify that the statements above are accurate and complete.

Signature of Immediate Supervisor:

Suzanne Doodan

Date:

10-1-10

12. **CERTIFICATE OF DIVISION HEAD:** I certify that I have reviewed the statements above and that they are accurate and complete.

Signature of Division Head:

Suzanne Doodan

Date:

10-1-10

13. **Statement of Department Head:**

a. Indicate and comment on any inaccuracies or disagreements:

b. Comment on qualifications indicated by Immediate Supervisor in 10-c above.

14. **CERTIFICATE OF DEPARTMENT HEAD:** I certify that the statements above are accurate and complete.

Signature of Department Head:

John H.

Date:

10/5/10

DF-0043

ACCOUNTANT II –TREASURY DIVISION

This position is responsible for the performance of professional accounting duties in the Treasury Division; for maintaining the complete and accurate collection and reporting of all Treasury cash receipts and for conducting analysis, reports, and recommendations for cashiering systems for County agencies.

DUTIES AND REPSONSIBILITIES:

1. Account for all cash deposits made by various County agencies, which includes processing treasury deposit slips, reconciling treasury deposit slips to bank deposit slips and processing payments for miscellaneous bills, sewer exception bills, NSF payments in Revenue Collector; deposit receipts. Prepare IFAS Cash receipts to record daily deposits into the proper accounts within the computerized accounting system, IFAS. (a),(b),(c) 30%
2. Interact with banking personnel to ensure timely and accurate exchange of information to identify deposits and adjustments to checking accounts and to facilitate the recording of deposit adjustments by proper departments. (a), (b) 20%
3. Prepare bills and collect moneys due the County for various concessions and rentals. Record payments to accounts receivable on the IFAS system. Monitor billing accounts to insure timely collection, identify delinquent accounts and apply appropriate measures of collection. Maintain control ledgers of accounts receivables. Develop and produce special reports to meet the needs of departments with accounts receivable related duties. (a), (b) 10%
4. Identify; scan and forward all dishonored checks charged to County bank accounts to proper divisions for recording and collection efforts. Verify with bank transactions that copies of all NSF checks have been received and forwarded to facilitate bank reconciliation process. Revise procedures for processing of returned items as needed to comply with proper accounting standards and utilize computerized cashiering systems to facilitate and standardize NSF recording process. (a), (b) 10%
5. Coordinate and maintain records of uncollectible accounts sent to collection agency. Analyze collection data and fees to assist in evaluating performance of the contractor. Report direct payments accepted by Finance Department for items

that had been submitted to collection agency. Verify and submit invoices for commission payment due them to accounts for payment processing. (a),(b) 10%

6. Maintain the Petty cash fund account, processing payment requests for addition of new custodians; updating and balancing the petty cash and change funds with IFAS general ledger account. Investigate and record discrepancies for these funds to the Finance Director. (a), (b) 5%
7. Process payments for invoices under treasury contracts and other accounts payable. (a),(b) 5%
8. Perform other related duties as required. (a),(b) 10%

Essential tasks are identified as follows:

- (a) The performance of this function is the reason that the job exists.
- (b) The number of other employees available to perform this function is limited
- (c) This function is highly specialized and employee is hired for special expertise or ability to perform this function.

DEPARTMENT OF PERSONNEL SERVICES County of Maui POSITION DESCRIPTION		RECEIVED 2015 SEP -2 PM 2: 53 OFFICE OF THE MAYOR 6TH FLOOR 200 S HIGH	
Dept: <u>FINANCE</u> Div: <u>TREASURY</u> Section: <u>ADMINISTRATION</u>		Physical Location: <u>6TH FLOOR 200 S HIGH</u>	
1. Pos. No. <u>DF-0192</u> Perm <input checked="" type="checkbox"/> Temp <input type="checkbox"/> Full-time <input checked="" type="checkbox"/> Pt-time <input type="checkbox"/>		2. PRESENT CLASS <u>ACCOUNT CLERK III</u> SR: <u>13A</u> 3. Incumbent's Name: <u>NEW POSITION</u>	
4. Action Requested: Initial Allocation (<input checked="" type="radio"/>) Reallocation (<input type="radio"/>) Description Only (<input type="radio"/>) Redescription-Review (<input type="radio"/>) Recommended Allocation: CLASS: <u>ACCOUNT CLERK III</u> SR: <u>13A</u>			
5. Authorized by: (Indicate Committee Rpt. No. or Meeting and Date Action adopted or approved): <u>ORDINANCE#4231 FISCAL YEAR 2016 COUNCIL ADOPTED BUDGET</u> <u>DM No. 190</u>			
6. Duties of the Position: List each duty assigned or performed by the position in logical order; beginning with those performed most frequently and followed by those performed occasionally. Give an estimate of the average amount of time spent in performing the duties listed. If more space is needed, use a blank sheet (8 1/2" x 11") and list the duties thereon and attach to this Form.			
Attached.			RECEIVED COUNTY OF MAUI 2015 SEP -2 PM 2: 53 DEPARTMENT OF PERSONNEL SERVICES
FOR CIVIL SERVICE USE ONLY			
ACTION TAKEN: Initial Alloc (<input checked="" type="checkbox"/>) Realloc (<input type="checkbox"/>) No Change (<input type="checkbox"/>) Other:			
CLASS: <u>1E.015 Account Clerk III</u>		SR: <u>13</u>	
See Audit Rpt No. <u>2016-054</u>	Study By: <u>Ka</u>	Alloc Notice No. _____	
Non-Comp Exam Req: Date Admn: _____		Pass (<input type="checkbox"/>) Fail (<input type="checkbox"/>) Score: _____	
EFFECTIVE DATE: <u>9/16/15</u>	APPROVED: <u>James T. Aguon</u>		DATE: <u>10/5/15</u>

DF 0192
2016-54

7. **Supervision Received** (Give name and title of immediate supervisor):

Name: **ANGELITA R. DE LA PENA**

Title: **TREASURER**

8. **Responsibilities of the Position:**

a. Supervisory Responsibilities (List names, titles and nature of supervision given):

Name

Title

Nature of Supervision

b. Other Responsibilities (Describe responsibilities not shown in 6 or 8a):

c. Tools and Equipment (List tools and equipment used or operated):

PERSONAL COMPUTER, CALCULATOR, CASH REGISTER

d. Hazards, Hardship, etc (List and describe any unusual working conditions):

e. List Licenses or Certificates Held:

TYPE 3 DRIVER LICENSE

9. **CERTIFICATE OF EMPLOYEE:** I certify that the statements above are accurate and complete.

Signature of Employee:

Date:

10. **Statement of Immediate Supervisor**

a. Comment on the statements made by employee (Indicate exceptions or additions):

b. Describe the nature and extent of supervision you exercise over this position:

c. Indicate the qualifications absolutely necessary to perform the duties of this POSITION: (The Educational level, kind and length of work experience, physical requirements):

d. License and/or Certificates Required:

11. **CERTIFICATE OF IMMEDIATE SUPERVISOR:** I certify that the statements above are accurate and complete.

Signature of Immediate Supervisor:

Date:

12. **CERTIFICATE OF DIVISION HEAD:** I certify that I have reviewed the statements above and that they are accurate and complete.

Signature of Division Head:

Date:

13. **Statement of Department Head:**

a. Indicate and comment on any inaccuracies or disagreements.

b. Comment on qualifications indicated by Immediate Supervisor in 10-c above.

14. **CERTIFICATE OF DEPARTMENT HEAD:**

I certify that the statements above are accurate and complete.

Signature of Department Head:

Date:

Position Description

DF-New Position – Fiscal Year 2016 ACCOUNT CLERK III

Under the general direction of the Treasurer, this position is responsible for the control and maintenance of the accounting revenue records for the County of Maui, exclusive of real property taxes, and the preparation of related reports. The position demands the ability to read, interpret, apply and enforce laws, rules and regulations, policies and procedures; involves considerable contact with both the general public and County personnel; and requires completion of a large volume of work within a limited period of time. The duties listed below are performed independently, with minimal supervision.

1. Maintains and controls the revenue accounting records for revenue-generating County programs. Examines financial transactions of charges and cash receipts to verify propriety and accuracy of information; determines proper classification, codification and distribution; and assesses and collects for services rendered. Provide assistance in monitoring the collections of County revenues. (35%) (a) and (b)
2. Assists the Treasurer in the administration of the Countywide Cashiering System (Inovah). Administers and executes all subsystem requirements. Analyzes and solves subsystem requirements. Analyzes and solves subsystem problems with assistance from IT professionals. Directs, coordinates, and assists in the development, revision and implementation of adjustments and enhancements to the system. Trains new users, documents procedures and maintains user manuals. (20%) (a) and (b)
3. Interacts with the public extensively by interpreting, applying and enforcing the laws, rules and regulations, policies and procedures concerning the accounts receivable programs. Exercises judgment as to an applicant's eligibility for requested services. Works closely with other departments to mitigate disputes, resolve problems, respond to complaints, and answer questions from citizens about services and charges. Employs tact and assumes responsibility for amiable relationships. (15%) (a)
4. Prepares aged accounts receivable trial balances for all programs and other supporting work papers, schedules, reports, etc. Designs, develops and produces special reports to meet the needs of departments with accounts receivable related activities. Identifies delinquent accounts from receivable ledgers, records and reports. Determines and applies appropriate measures based on account history - final notice, discontinuance of service, collection agency - to exact payment and advises field operations personnel on the account's status and treatment. (15%) (a)

5. Maintain and manage Treasury Division files, bank records, bond issuances documents
6. and other financial files. (5%) (a)
7. Provide support in the preparation of various required reports from Treasury Division.
(10%) (a)
8. Performs other duties as assigned.

ESSENTIAL FUNCTIONS:

- (a) The performance of this function is the reason that the job exists.
- (b) There are no other employees available to perform this function.
- (c) This function is highly specialized and the employee is hired for special expertise or ability to perform this function.

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART I

Class Specification
for the Class:

TREASURER

Duties Summary:

Directs the collection, custody, accounting and management of money due to or receivable by the County and County funds on deposit with the Treasurer; arranges for finances required by the County through the sale of bonds, loans, etc.; and performs other related duties as required.

Distinguishing Characteristics:

This class is distinguished by its responsibility for administering the collection, custody, accounting and management of money due to or receivable by the County and County funds on deposit with the Treasury and arranging for the financing of County operations.

Examples of Duties:

Plans, organizes and directs the collection, custody, accounting and management of moneys due to or receivable by the County and County funds on deposit with the Treasury; plans, develops and establishes administrative, accounting and financing policies and procedures for the County Treasury and its operations; prepares for the issuance and sale of general obligation, revenue and improvement district bonds, and related activities; directs the activities concerned with the payment of interest on, redemption and accounting of bonds, including the preparation and maintenance of bond amortization schedules; arranges for the transfer of funds, short-term loans or sale of treasury certificates for short-term needs; deposits money belonging to the County in depositories authorized by law which fulfill all conditions prescribed by law; directs activities connected with the payment of warrants; directs or coordinates activities connected with the review of assessment rolls for assessable public improvements, issuance of bills and collections of assessments, and foreclosure and sale of real property on which assessments are not paid in the time prescribed; directs and coordinates the disposal of real property not needed by the County; have custody of all official (surety) bonds, except the bond of the Director of Finance, and other insurance policies; prepares recommendations for amendments to laws and ordinances pertaining to several programs and activities; coordinates the accounting and related activities with those of other divisions of the department.

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This is an amendment to the class specification for the class, TREASURER,
approved November 19, 1970; effective March 13, 1998.

APPROVED: _____
March 16, 1998

Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART II

Minimum Qualification Specification
for the Class:

TREASURER

Minimum Qualification Requirements:

Training and Experience: A combination of education and experience substantially equivalent to graduation from an accredited college or university with a bachelor's degree in accounting, business administration or a related field, and four years of responsible administrative experience in business or finance management.

Knowledge of: principles and practices of commercial and governmental accounting; state and municipal finance laws and regulations governing the handling of monies and securities; budgeting and fiscal principles and practices; County bonding procedures and requirements; money and banking operation; principles and practices of administration; public relations.

Ability to: plan, direct and coordinate activities of subordinates; make decisions and take administrative actions; determine and initiate policies, procedures and methods; prepare prospectuses for the sale of bonds; prepare, analyze and maintain financial reports and records; draft and interpret laws, ordinances and regulations; establish and maintain good employee and public relations.

Health and Physical Condition:

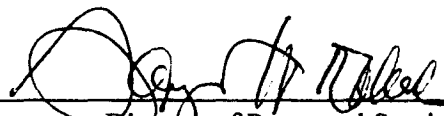
Persons seeking appointment to positions in this class must meet the health and physical condition standards deemed necessary and proper for performance of the duties.

Physical Effort Grouping: Light

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This is an amendment to the minimum qualification specification for the class,
TREASURER, approved November 19, 1970; effective March 13, 1998.

APPROVED: March 16, 1998


Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART I

Class Specification
for the Class:

ACCOUNTANT III

Duties Summary:

Performs difficult professional accounting work in the maintenance, revision and/or development of an accounting system; analyzes fiscal data; provides advisory services; and performs other related duties as required.

Distinguishing Characteristics:

This class differs from the Chief Accountant in that the Accountant III performs the more difficult and complex accounting work for a fiscal program or a major component of a larger program or in the conduct of activities related to the maintenance and control of master accounting records and the preparation of financial reports on all major funding of the County; whereas the Chief Accountant directs the centralized accounting and related activities to include the maintenance of all control accounting records for all funds of the County.

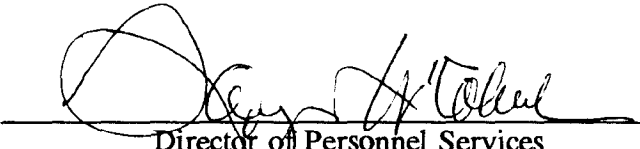
Examples of Duties:

Collects, compiles, classifies and evaluates fiscal data; takes trial balances, makes adjusting and closing entries; verifies and analyzes financial data and prepares financial statements and reports; supervises lower level personnel concerned with fiscal control; recommends changes of forms, procedures and policies governing the accounting functions and implements changes as directed; conducts internal review to insure that accounting systems and procedures are effective, efficient and properly implemented; prepares reports necessary for the determination and reporting of Federal and State expenditure and fund balances on Federal and/or State-funded programs and projects; confers with other agency officials on financial matters; assists management officials by interpreting accounting data, trends, statements, etc., and explaining the program implications of accounting data; assists in preparing quarterly financial reports on the status of all appropriations, allotments, and encumbrances for all departments and all funds of the County.

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This is an amendment to the class specification for the class ACCOUNTANT II, approved on October 21, 1965, retitled as ACCOUNTANT III on November 19, 1970, effective September 1, 1994.

APPROVED: September 2, 1994


Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART II

Minimum Qualification Specification
for the Class:

ACCOUNTANT III

Minimum Qualification Requirements:

Training and Experience: A combination of education and experience substantially equivalent to graduation from an accredited college or university with a major in accounting or in business administration with courses in accounting and three years of responsible work experience in professional level accounting.

Knowledge of: principles and practices of commercial and governmental accounting; preparation and analysis of financial statements and reports; public fiscal administration including budgeting and financial reporting; office practices and procedures; principles and practices of supervision.

Ability to: devise and install accounting methods, techniques and procedures; plan, assign and direct the work of subordinates; prepare complete and accurate reports and standards; analyze data, detect errors and correct inconsistencies in accounting records; maintain effective working relationship with others.

Health and Physical Condition:

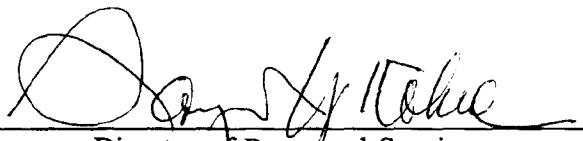
Persons seeking appointment to positions in this class must meet the health and physical condition standards deemed necessary and proper for performance of the duties.

Physical Effort Grouping: Light

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This is an amendment to the minimum qualification specification for the class ACCOUNTANT II, approved on October 21, 1965, retitled as ACCOUNTANT III on November 19, 1970, effective September 1, 1994.

APPROVED: September 2, 1994


Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART I

Class Specification
for the Class:

ACCOUNTANT II

Duties Summary:

Independently performs professional accounting work; analyzes fiscal data; maintains segments of accounting systems; and performs other related duties as required.

Distinguishing Characteristics:

This class differs from the Accountant III in that the Accountant II performs accounting work for a fiscal program or a major component of a larger program which accounting functions are of a complex nature and which are performed in accordance with accounting principles and policies and objectives of the accounting system; whereas the Accountant III performs accounting work which involves significant complexities arising from factors such as semi-commercial activities or where the program operates on a substantial variety of sources of funds or other equivalent problems.

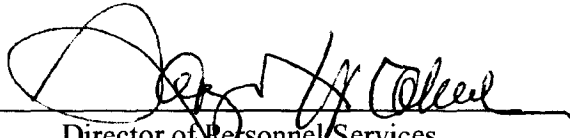
Examples of Duties:

Sets up and maintains expenditure, object, cost and control ledgers, registers, journals and other records required in the control of fiscal operations; compiles, evaluates and prepares reports of fiscal data; supervises clerical personnel concerned with fiscal control records; classifies, codes and creates posting controls for pre-audits; assists in working out allocation of funds to various programs and activities; develops and refines cost accounting procedures, inventory and property records; compiles data for budget estimates; maintains budget controls; distributes accounting documents covering encumbrances, expenditures and revenues to proper accounts and funds; collects, compiles, classifies and evaluates fiscal data; takes trial balances, makes adjusting and closing entries; verifies and analyzes financial data and prepares financial statements and reports; participates in making studies and estimates of agency's revenues and operating costs; interviews fiscal staff members, conducts detailed fact-finding studies, and prepares reports and recommendations

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This is an amendment to the specification for the class, ACCOUNTANT II,
approved on November 19, 1970; effective January 29, 1996.

APPROVED: January 29, 1996


Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART II

Minimum Qualification Specification
for the Class:

ACCOUNTANT II

Minimum Qualification Requirements:

Training and Experience: A combination of education and experience substantially equivalent to graduation from an accredited college or university with a major in accounting or in business administration with courses in accounting and two years of responsible work experience in accounting.

Knowledge of: principles and practices of accounting; preparation and analysis of financial statements and reports; fiscal administration including budgeting and financial reporting; office practices and procedures.

Ability to: devise and install accounting methods, techniques and procedures; prepare complete and accurate accounting reports and statements; analyze data, detect errors and correct inconsistencies in accounting records; maintain effective working relationship with others.

Health and Physical Condition:

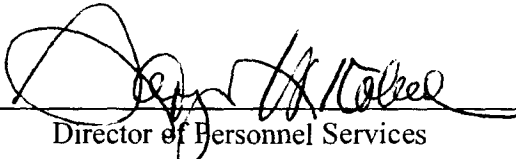
Persons seeking appointment to positions in this class must meet the health and physical condition standards deemed necessary and proper for performance of the duties.

Physical Effort Grouping: Light

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This is an amendment to the minimum qualification specification for the class
ACCOUNTANT II, approved November 19, 1970, effective January 29, 1996.

APPROVED January 29, 1996


Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART I

Minimum Qualification Specification
for the Class:

ACCOUNT CLERK III

Duties Summary:

Performs the most difficult account record keeping tasks and/or supervises others in the review and maintenance of accounting records and documents.

Distinguishing Characteristics:

This class is characterized by the responsibility for either; (1) the maintenance of general book of accounts; (2) assisting accountants by performing the most difficult account record keeping tasks which requires the full understanding of the entire accounting system of the particular agency, or (3) supervise several account clerical personnel in the performance of a variety of account record keeping tasks.

Examples of Duties:

Maintains control accounts and books of original entry; makes appropriate adjusting entries; reviews financial transactions such as sales, purchases, cash receipts, etc.; to verify propriety of information shown, accuracy of computation and to determine proper posting; examines files of accounting documents for verification and substantiation of accounting data; researches, recomputes and recapitulates records, source media, etc., to locate and correct imbalances; prepare trial balances; prepares supporting or detailed working papers such as work sheets, schedules, reports, exhibits, etc.; assists in preparing budget estimates by gathering pertinent financial data; prepares narrative statements to accompany tables and statistical materials; codes and classifies complicated accounting data; assigns and reviews the work of others for accuracy and completeness; checks vouchers and distributes charges to proper accounts; operates standard office machines such as calculating and adding machines and typewriters; may operate bookkeeping machines; explains agency policies, rules, regulations and procedures to other employees and the public.

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This is an amendment to the class specification for the class, ACCOUNT CLERK III, which was approved on June 4, 1959, amended October 4, 1967, effective January 3, 1994.

APPROVED: January 5, 1994


Director of Personnel Services

DEPARTMENT OF PERSONNEL SERVICES
COUNTY OF MAUI

PART II

Minimum Qualification Specification
for the Class:

ACCOUNT CLERK III

Minimum Qualification Requirements:

Training and Experience: A combination of education and experience substantially equivalent to graduation from high school and four years of clerical or office work experience, of which three years shall have been in maintaining accounting records.

Knowledge of: principles and practices of bookkeeping; office practices and procedures; office machine and equipment; grammar punctuation, spelling and word usage.

Ability to: maintain accurate fiscal records; make rapid and accurate arithmetic calculations; understand transactions in terms of accounting codes and classifications; understand relationship among accounting records and source documents; operate bookkeeping, adding and calculating machines; understand and apply agency policies, rules and regulations; prepare summaries, statements and reports; establish effective working relationship with others; plan, assign and review the work of others.

Health and Physical Condition:

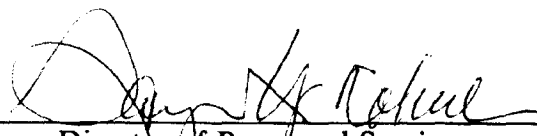
Persons seeking appointment to positions in this class must meet the health and physical condition standards deemed necessary and proper for performance of the duties.

Physical Effort Grouping: Light

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This is an amendment to the minimum qualification specification for the class, ACCOUNT CLERK III, approved June 4, 1959, amended October 4, 1967, effective January 3, 1994.

APPROVED: January 5, 1994


Director of Personnel Services