At the discretion of the Finance Committee, all items appearing on this agenda, whether or not expressly listed for action may be subject to action by the Committee. The order of agenda items is subject to change.

1. CALL TO ORDER/ROLL CALL
2. APPROVAL OF THE AGENDA
3. PUBLIC COMMENT / PUBLIC PRESENTATIONS
   Public comment is welcome at this time on any matter within the jurisdiction of the Committee that is not on the agenda. Under the State's open meeting law - the Brown Act - no action may be taken on any item not on the agenda. Public comment on items on the agenda will be allowed at the time the Board considers the item.
4. CHANGES TO AND APPROVAL OF THE MINUTES FOR DECEMBER 24, 2018.
5. NEW ACCOUNTING POSITION – Staff is recommending the establishment of a new position in the Accounting Department.
6. STAFF UPDATES ON PERSONNEL MATTERS
7. COMMITTEE COMMENTS
8. MEETING ADJOURNED

Agenda reports and other disclosable public records related to each Open Session agenda item are available on FWA’s website under "Calendar" at Friantwater.org and at FWA’s main office, 854 N. Harvard Ave., Lindsay, CA 93247, during regular business hours.

Under the Americans with Disabilities Act, if you require a disability-related modification or accommodation to participate in this meeting, including auxiliary aides or services, please contact Toni Marie at 559-562-6305 at least 48 hours prior to the meeting.
SUMMARY

OF THE FRIANT WATER AUTHORITY
HUMAN RESOURCES COMMITTEE MEETING
DECEMBER 14, 2018, 8:00am
INTERNATIONAL AGRI-CENTER
TULARE, CA

1) Call to Order/Roll Call. The meeting of Friant Water Authority (FWA) Human Resources Committee was called to order at 8:30 P.M. by Cliff Loeffler: Committee Members Present; Chris Tantau, Kaweah-Delta WCD; Cliff Loeffler, Lindsay-Strathmore ID; Lucille Demetriff, Saucelito Irrigation District. Other Attendees: Michael Brownfield and Kathy Bennett, Lindmore Irrigation District; Mark Larsen, Kaweah-Delta WCD; Doug DeFlitch, Don Willard and Vivian Garcia, FWA.

2) Additions to and Approval of the Agenda. The Human Resources Committee agenda was approved. (m/ Demetriff; s/ Tantau)

3) Public Comment (Government Code Section 54954.3 (Brown Act)) – No public comments.

4) Changes to and approval of the minutes for September 24, 2018. The September 25, 2017 Human Resources Committee minutes were approved as submitted. (m/Demetriff; s/Tantau)

5) Replacement of Senior Accountant – Discussion. Staff sought input from the Committee regarding the establishment of a new position in the Accounting Department. The new position would include more responsibilities than the current Sr. Accountant job description outlines. Staff noted that additional help is needed in Accounting and an individual with a higher skill level than that outlined in the Sr. Accountant job description is needed considering all the new projects that will be taking place at FWA in the near future. There was consensus among Committee members that this was a good idea and directed Staff to proceed in developing a job description for the position and plan on presenting it to the HR Committee prior to the next Executive Committee meeting.

6) Schedule of next meeting. The Committee tentatively scheduled the next meeting for 8:00 a.m. on January 14, 2019, preceding to the Executive Committee meeting that same morning.

7) Committee comments. – There were no additional comments.

8) Meeting Adjourned. – The meeting was adjourned at 9:00am.
DATE: JANUARY 11, 2019
TO: HUMAN RESOURCES COMMITTEE
FROM: DON WILLARD
SUBJECT: NEW POSITION IN ACCOUNTING

1. SUMMARY:
   Staff is recommending that Friant Water Authority establish a new Accounting Operations Administrator position and requests that the Human Resources Committee approve and recommend the position to the Executive Committee for consideration.

2. RECOMMENDED ACTION:
   Recommend to the Executive Committee approval of the new position and Direct Staff to initiate a search to fill the position.

3. SUGGESTED MOTION:
   A motion to recommend to the Executive Committee approval of the new Accounting Operations Administrator position.

BACKGROUND:
Staff has had discussions with respect to a need for additional accounting resources for some time. The need was discussed prior to Kathy Bennett’s retirement and has been discussed several times after her departure. There have been some events that have brought this topic to the front burner.

1. Tammy Kizziar, Friant’s current Sr. Accountant, was performing beyond the scope of her job description and a new position was being considered to appropriately adjust her compensation and to properly reflect the role. She has decided to resign from her position. She has agreed to stay in a temporary role to train a new hire and help with other tasks. Rather than filling the Sr. Accountant position Staff determined it would be more effective to create and fill a new position that better reflected the role she had been fulfilling.

2. The Accounting Department is experiencing an increasing work load related the current projects, Pump Back, Subsidence and Capacity Correction. There are increased responsibilities related to the proper accounting for the funding of these projects due to additional audit requirements and the multiple sources of funding.
3. There is going to be increased accounting activities for the Temperance Flat Group as it progresses.

4. There is the reality that new groups/organizations will be formed related to the FWA Sphere of Influence discussions. The Board’s desire for FWA to take the lead in those endeavors will more than likely lead to additional accounting requirements as well.

Considerations

Q1: **Is there another employee in the same classification who can perform the critical components of the position?**
Currently we do not have anyone on staff that has the knowledge and accounting skills to fill the proposed position.

Q2: **Can the responsibilities of the position be streamlined, consolidated, or restructured for optimal efficiency and productivity without creating or reclassifying a position?**
This is not a possibility at the current staffing level. In addition, responsibilities within the Accounting Department are increasing and the tasks of the new position are beyond the skill levels of the other Accounting Technicians.

Q3: **What are essential components of the position that align with the Authority’s mission and strategic plan?**
The Accounting Operations Administrator position, as proposed, would bring in an individual with the necessary knowledge and skills to handle an increased share of the more routine accounting and reporting tasks. This would allow for more time for the CFO to become more involved in project funding research and the representation of FWA financial interests in current organizations as well as potential new groups.

Q4: **Is there a currently budgeted vacancy for the new position, or increase associated with the reclassification?**

With the resignation of Tammy, a vacancy of the Senior Accountant Position is created. That position will be left vacant at this point in time. The budgeted wages related to this vacancy will cover a portion of the new position salary. This portion would range between 70% to 80%. The budget increase would be projected to be $16K to $27K.

**Classification** - The Accounting Operations Administrator is expected to be a full-time exempt (salaried) position. Part-time was not considered as the new position is filling the vacancy in the Sr. Accountant position plus additional responsibilities.

**Compensation** – A salary range of $70K to $85K has been suggested based on the wage of the current Sr. Accountant position and considering the additional responsibilities of the new position as well as the educational and experience requirements for the position. The web site for Government Compensation in California was also considered and various positions within Special Districts related to water were reviewed and yielded similar results.
4. **BUDGET IMPACT:**

   The new position salary, if approved as proposed, would result in an increase of $16,000 to $27,000, including benefits dependent upon the offer to a candidate.

**ATTACHMENTS:**

Proposed Accounting Operations Administrator Job Description
Job Description - Accounting Operations Administrator

Position Summary

Under the direction of the Chief Financial Officer (CFO) at Friant Water Authority (FWA), the Accounting Operations Administrator (AOA), is to perform complex accounting work including the analysis and reconciliation of a variety of financial transactions in the general ledger.

The AOA will also develop, administer and review accounting documents for accuracy, clarity, and compliance with FWA policies and procedures, accounting standards and relevant laws and regulations. This position requires knowledge of accounting principles and practices, including the ability to exercise independent judgement on diverse tasks.

Essential/Primary Responsibilities

- Knowledge of fundamental accounting concepts, practices and procedures.
- Knowledge of accrual-based accounting practices.
- Responsible for the maintenance and accuracy of the general ledger.
- Performs reconciliations of accounting records to general ledger.
- Provide accurate preparation and timely posting of all journal entry transactions including non-recurring accrual entries.
- Analyzes financial information and determines the most effective means of handling accounting transactions.
- Maintains accounting records such as journal entries and backup, vendor contracts etc.
- Ensures appropriate internal controls, overseeing the day-to-day accounting functions.
- Provides guidance and assistance to all accounting positions.
- Oversees the cash management procedures and cash flow forecasts.
- Records deposits from all sources and manages accounts receivable.
- Manage the property records and the fixed asset system.
- Assists CFO in the preparation of monthly financial reports and participates in Finance Committee meetings.
- Assists CFO in the preparation of the annual financial statements, audit schedules and reports for any required audits as well as any additional regulatory or agency filings.
- Together with the CFO, oversees the annual budget and planning process, including recommendations and implementation of process improvements. Determines appropriate target amounts and interacts with department management.
- Provides financial and statistical data as needed.
- Performs assigned tasks using established procedures with sound judgment, evaluation and critical thinking.
- Performs additional tasks or responsibilities as assigned by the CFO.

Experience and Education

- Bachelor’s degree in accounting or related field.
- Certified Public Accountant designation or in a process of getting certified a plus.
- Experience working in a Shared Service environment preferred.
- Experience utilizing finance / accounting systems, Great Plains preferred.
- Requires a thorough knowledge of the fundamental theories, principles, practices and terminology of accountancy.
- Must be PC literate with knowledge of computerized bookkeeping software, spreadsheet and word processing software; spreadsheet skills must be sufficient to quantify and illustrate routine financial reports, statements, and/or projections. Strong Excel skills.
- Requires excellent organizational, interpersonal, communications and management skills.
Skills and Abilities

- Ability to establish and maintain cooperative working relationships with other personnel, consultants, and members.
- Ability to effectively receive and disseminate information (including oral and written reports).
- Ability to organize and effectively direct accounting staff as necessary.
- Ability to work independently and complete work with a great attention to detail.
- Contribute to team environment and a positive culture
- Strong communication skills
- Strong interpersonal skills and effective presentation abilities
- High attention to detail and solid analytical skills, especially with Excel
- Ability to use good personal judgment and discretion in performing all job functions.
- Ability to use discretion when handling and disseminating sensitive information.
- Ability to incorporate safe practices into the performance of job duties.
- Ability to effectively demonstrate the application of all skills, knowledge, and aptitudes required to carry out the duties cited above.

Working Conditions

This position requires work indoors in office environment. It will occasionally require irregular hours and travel. It also requires moderate physical activity in periodic walking and lifting up to 25 lbs. The position is located in Lindsay, California.

Salary and Benefits

Salary is commensurate with qualifications and experience and ranges from $70K to $85K.
FWA has an excellent benefits package, including generous health, leave, and retirement programs.

- Fully paid benefits to the employee:
  - Health
  - Dental
  - Vision
- Deferred Compensation Plan
- Retirement
- Jury Duty Compensation
- Vacation
- Sick:
  - Kin Care
  - Bereavement
- Long Term Disability
- Survivors Insurance

Application

For questions and inquiries, please look us up at www.friantwater.org/employment or contact Vivian Garcia, (559) 562-6305.
If interested in this position, please provide a resume and cover letter to hr@friantwater.org by 5:00pm PST February 1, 2019.
FWA is an Equal Opportunity Employer. FWA does not discriminate on the basis of race, color, religion, marital status, age, national origin, ancestry, physical or mental disability, medical condition, pregnancy, genetic information, gender, sexual orientation, gender identity or expression, veteran status, or any other status protected under federal, state, or local law.