Special Board Meeting Agenda  
5:30 pm, Monday August 31st, 2020  
Per Governor Newsom’s Executive Order 
This Meeting will be by 
Video Conference due to the COVID-19 Pandemic 
You can go to www.ivparks.org to click on the meeting link on our website 
See Below for Details

Meeting ID: 852 6106 9196  
Passcode: 290228  
Dial by your location 
+1 669 900 9128 US (San Jose)  
+1 346 248 7799 US (Houston)

1. CALL TO ORDER

2. ANNOUNCE MEETING IS BEING RECORDED

3. ROLL CALL

4. RECOMMENDED ACTION: ADOPTION OF AGENDA

5. ANNOUNCEMENTS

6. PUBLIC COMMENT: During Public Comment, any member of the public may speak on any item within the Board’s jurisdiction for no more than three (3) minutes. The Board will not take action on any non-agenda item except as provided by law.

ACTION ITEMS:

7. BOARD MEMBER RESIGNATION: Accept Vice Chair Bernard’s resignation and determine date to appoint replacement seat. The term of this seat will last until the end of November 2022.
8. **REPLACEMENT SEAT:** Board will choose a new date to appoint replacement seat for former Director Grange (Due to a staffing transition, the Board is unable to appoint at this meeting and therefore will determine a new appointment date.) The term of this seat will last until the end of November 2020.

9. **FINANCIAL DIRECTOR/CHIEF FINANCE OFFICER POSITION:** Board will consider approval for the creation of a new Financial Director/Chief Finance Officer position. The new position will be a full-time exempt, non-union, executive, “confidential”, management-level employee with the District.

Brown Act and the Americans with Disabilities Act of 1990, a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Requests must be made to District Clerk at 968-2017, several days prior to the meeting date, to allow sufficient time for appointment of services. In accordance with §54954.5 of the Ralph M. Brown Act the Board of Director agenda packets for regularly scheduled Board meetings are made available on the District web site, [www.ivparks.org](http://www.ivparks.org), 72 hours in advance of each meeting.

__________________________  ________________________
Nicholas A. Norman, Interim Board Clerk  Agenda Posted August 29, 2020
DEFINITION/GENERAL PURPOSE

Under administrative and policy direction this position provides senior leadership to program managers with overall responsibility for finance and budget functions of the District. Serves as a key member of the District’s executive leadership/management team with significant involvement in overall District planning, management and financial leadership. Performs and/or supervises complex professional, supervisory, administrative and technical accounting and finance functions necessary to maintain the accounting and financial records and systems of the District. While the Finance Director reports to the District’s General Manager, with respect to accounting and necessarily related matters, the Finance Director functions independently in the sense that she/he must act within the ethical and professional rules of the profession. All such accounting matters are the primary responsibility of the Finance Director reporting to the General Manager.

SUPERVISION RECEIVED AND EXERCISED

The Finance Director exercises direct supervision over all District fiscal and accounting matters under the direction and supervision of the General Manager. Receives direction from the General Manager and works closely with the District Auditor and with District Board as requested relating to fiscal/financial matters. The work provides for a wide variety of independent decision-making, within legal and general policy and regulatory guidelines. Exercises general direction and supervision over supervisory, professional, technical, and administrative support staff, including bookkeeping position.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Serves as an executive-level manager, directly supervising program employees who exercise specialized responsibilities in finance administration.

- Serves as “confidential employee” required to develop or present management positions with respect to employer-employee relations and required to access confidential information contributing significantly to the development of management and District positions.

- Plans, supervises and coordinates the District’s fiscal and accounting activities including: financial accounting and reporting; internal controls; internal auditing; management of financial software systems; payroll processing; administration of the District’s business license function; billing and collection and proper allocation of locally-administered taxes and fees.
• Oversees all District financial activities, ensuring the development and administration of appropriate accounting policies, financial planning, financial forecasting and reporting systems.

• Prepare or supervise preparation of the District’s annual financial report(s); oversee annual independent audit; and interface with independent auditor(s).

• Prepare related presentations and budget documents; and provide quarterly or periodic financial updates and other presentations as directed by the General Manager and the District Board.

• Develop or assist in the development of financial studies, plans, forecasts, estimates, and finance-related ordinances and resolutions. Gather, interpret, and prepare data for studies, reports and recommendations.

• Performs and assists other departments in performing project cost estimating and cost accounting.

• Assumes overall responsibility for managing the District’s Operating and Capital Improvement budgets and develops, justifies and defends proposed budget submissions.

• Oversees activities in preparation for the annual District financial audit and other specialized audits.

• Conducts a variety of departmental, organizational and operational studies and investigations; recommends strategies and options to the General Manager.

• Prepares Requests for Proposals and Requests for Qualifications for a variety of projects and negotiates and administers contracts.

• Assists in resolving inter-departmental problems and coordinates with other department heads on inter-departmental problems and issues.

• Provides highly responsible and complex staff assistance to the General Manager and Board of Directors (Finance Committee) and works closely with the Assistant General Manager.

• May chair or serve on key management work groups that provide critical input to the General Manager and/or Board of Directors on long-term operational and financial plans and strategies;

• Provides technical expertise on assigned functional areas and assigned special projects.

• Participate and/or assists in District personnel investigations and handling of employee grievances.
• Coordinates the operation of the District’s accounts payable and revenue collection activities.

• Processes journal entries; reconciles accounts and balances with the General Ledger; investigates and resolves discrepancies and makes necessary adjustments; prepares and posts allocation and corrective journal entries; prepares and posts various expenditure and revenue journal entries.

• Responds to employee inquiries regarding payroll, vacation and sick benefits report accruals and wage garnishments.

• Reconciles health, dental, vision and life insurance bills; insures billing enrollment information is current.

• Prepares monthly budget revenue and expenditure reports and distributes to all departments and divisions.

• Participates in the compilation and preparation of the annual budget; prepares cash flow and expenditure projects; provides yearly revenue forecasts; coordinates and analyzes revenues and expenditures.

• Prepares annual Fiscal Year End Reports; prepares statistical financial reports; enters updated information into the database and maintains accurate financial reports.

• Develops and implements the annual Audit Report under the general direction of District’s auditors.

• Develops report for Tax Assessment Funds 4411 and 4412 for MNS Engineers to be submitted to the County’s Tax Assessor’s department for levy.

• Prepares consents, resolutions and motions for Budget reallocations and MNS Engineer’s Benefit Assessment District report approval for Board packets.

• Coordinates and prepares agendas for Finance Committee meetings, helps administer and develop Work-plan and Budget for fiscal year with Finance Committee members.

• Prepares RFP for Auditors and MNS Engineers in March.

• Calculates and collects fees, issues receipts for fees collected; receives and reconciles cash receipts.

• Assists with public requests for fiscal information.

• Performs other related duties as requested.

QUALIFICATIONS AND REQUIREMENTS OF POSITION
Experience in hiring, supervising, & evaluation of accounting and financial professional and administrative staff; direct supervision of other professional and/or management staff; extensive interaction with elected and appointed public officials.

Overall responsibility for preparation of governmental financial reports in accordance with Generally Accepted Accounting Principles; superior verbal and writing skills.

Basic understanding of accounting, auditing and budget procedures; principles, practices and methods of governmental and fund accounting; principles of financial administration including budgeting, bond management, investment treasury, and financial analysis; pertinent federal, state and local laws, codes and regulations including those related to salary and benefit administration, retirement contributions and tax withholding; federal and state payroll tax reporting requirements; automated financial systems including software used in accounting; word processing, spreadsheets, and database programs; basic statistical procedures and mathematical concepts; basic business letter composition including proper English usage, spelling, grammar and punctuation; data collection and research techniques; effective customer service techniques.

Must be able to determine if the District's financial regulations and procedures are being complied with according to General Accepted Accounting Principles (GAAP), Governmental Accounting Requirements (GAR), state law, and the guidelines of the California Finance Officers Association.

Must be willing to attend meetings after work hours as necessary and to travel for trainings as required.

Participate in Board closed session items concerning finance and act as a resource for the General Manager and or Board of Directors when negotiating labor contracts, handling grievances, and other legal matters.

The General Manager may designate the Assistant General Manager or the Chief Finance Officer to exercise the powers and perform the duties of General Manager during the manager’s temporary absences. The Board of Directors may revoke such designation at any time and appoint another employee of the District to serve until the General Manager is able to resume his or her duties in accordance with applicable laws and regulations.

EDUCATION, EXPERIENCE AND TRAINING

Possession of a baccalaureate or higher academic degree in accounting or business administration with an accounting concentration.

Applicants must have experience and/or training, which would demonstrate possession of the required knowledge and skills outlined above.

Successful completion of a professional accounting curriculum which included courses in elementary and advanced accounting, auditing, cost accounting, and business law
supplemented by a minimum of 5 years’ experience at the department director level which included payroll administration.

**PHYSICAL DEMANDS**

- Must possess mobility to work in a standard office setting and use standard office equipment, including a computer, to operate a motor vehicle, and to visit various District and meeting sites. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required.

- Must be able to meet the physical requirements for the position; including lifting and carrying up to 25 lbs, sitting and/or standing for extended periods of time, and repetitive keyboarding.

**ENVIRONMENTAL ELEMENTS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances.

**FLSA/Wage Classification**: Exempt

Rev 8/20
ITEM 9: FINANCIAL DIRECTOR/CHIEF FINANCIAL OFFICER

1. Motion: Adopt the Financial Director/Chief Financial Officer to be added as a new job classification with IVRPD to serve as a key member of the District’s executive leadership/management team with significant involvement in overall District planning, management and financial leadership. This position may be filled at the discretion of the General Manager. (Management/Confidential/Exempt, contractual, non-union).

2. Staff/Committee Recommendation: Recommendation per the Personnel Committee and Interim General Manager. Last year, the Personnel Committee recommended to the Board creating a new non-union, management/confidential position of Chief Financial Officer/Financial Director. The District has repeatedly found the need for a confidential employee to help handle complicated financial matters and to serve as an additional help to the General Manager who, in the absence of other management employees, frequently has found him/herself to be the only District management employee handling employee grievances, union negotiations, confidential investigations, and sensitive/confidential personnel and financial matters. Moreover, given the current vacancy of the Assistant General Manager, the District Manager is the only management employee.

The District May Adopt Rules Excluding “Management and Confidential” Employees From Representing Other Employees

The Meyers-Milias-Brown Act (“MMBA”) (California Government Code section 3507.5) specifically provides that a special district employer “may adopt reasonable rules and regulations providing for designation of the management and confidential employees of the public agency and restricting such employees from representing any employee organization, which represents other employees of the public agency, on matters within the scope of representation.”

In creating the new position of Financial Director/Chief Financial Officer, the District is within its management and legal rights to create a position that would allow a “confidential” employee to assist the District in the management of the District as well as being in charge of in financial compliance, assistance in union bargaining, labor management/supervision, assistance in grievance process, and other traditionally management roles – including potentially filling in for the General Manager during vacancies, medical leaves, vacations, and other absences.

During several occasions in recent years, the District has had to incur significant accounting and legal fees to have outside firms perform services that ordinarily would be conducted by a Chief Financial Officer. Recently the District was required to hire the accounting firm of Bartlet, Pringle & Wolfe (“BPW”) to help track/audit mistakes and work on calculations for a grievance involving inaccurately accrued PTO, something that has cost the District significant funds. In addition, the District’s preparation, speed and quality of its negotiations with SEIU 620 have been impacted by the Districts’ inability to have a fiscal officer effectively serve as a “confidential employee” or to assist in the effective resolution of grievances.
Having an actual confidential management employee as the Finance Director/CFO will allow the District to make much faster and better-informed decisions, while eliminating the actual conflict of interest created by having the District rely on the Bookkeeper/Fiscal Officer, who also happens to be a union position and cannot effectively serve the duties of a confidential employee to the District.

To be clear, the creation of this new Financial Director/Chief Financial Officer position will not result in the elimination of the Bookkeeper position, but would rather serve as an entirely separate supervisory/managerial/confidential employee to the District, which will in part supervise and direct the District’s Bookkeeper and manage the financial/accounting functions.

**Other Public Entities and Special Districts Classify the Finance Directors, Chief Financial Officers and Administrative Services Managers as a Management (Non-Union) Employees**

In researching the creation of this new management position, we discovered that no other special district or agency we have found employs their chief fiscal/financial employee outside of the management team. Every single special district we found classifies their administrative/financial services employees as management, non-union employees. It is our strong recommendation that for the reasons listed above that IVRPD follows the normal practice of having our chief financial officer be a confidential-management employee.

3. **Concurrence**: General Manager is informed that Personnel Committee is in support of adopting the Motion as stated on Section 1.