



CITY OF WASILLA

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COUNCIL MEMORANDUM NO. 92-118

From: Deputy Administrator
Date: October 21, 1992
Subject: Authorization to Recruit for New Position

Our sales tax ordinance is to become effective on January 1, 1993. In order to begin police department operations in July, 1993 we should bring a chief of police on board in January, 1993.

We know that the sales tax ordinance will require a minimum of one full-time employee. We also know that for the past two years our auditors have correctly stated that we need a highly skilled accountant as an addition to our staff. Administration proposes to combine the accountant's position with the primary responsibility for the sales tax and to begin recruitment as soon as possible. Any additional clerical assistance for the sales tax is being evaluated and will be presented for Council consideration at a later date.

Administration is in the process of preparing recommendations for the police chief selection advisory board. There is a maximum of four regular Council meetings remaining this year. Therefore, we must move relatively quickly on the time schedules.

Administration requests authority to:

- (a) Advertise in local and Anchorage papers for two weeks for applicants for police chief (Pay Range 7 or 8 which equates to a range of \$42,842 - \$62,340).
- (b) Advertise in local and Anchorage papers for two weeks for applicants for position of Senior Accountant (Pay Range 5 or 6 which equates to a maximum range of \$31,000 to \$42,000).

Robert E. Harris

Robert E. Harris
Deputy Administrator

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APPROVED
DATE: 10/26/92 Council
BY: [Signature] Action

funds or separate sub-accounts within the general ledger to correspond with the financial statement classifications. The alternative is to change the financial statement presentation to conform to the funds as presented in the general ledger. Either way, the City would be assured that the funds account for transactions according to the fund's objectives, and the Capital Project exhibits in the financial statements would be more meaningful to their readers.

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Current Year Recommendations

Accuracy and completeness of the general ledger accounting could be improved.

One of our observations is that the general ledger requires many adjustments at year end. The City relies heavily on the auditors to complete the end of year accounting, make sure accounting issues are identified and accounted for correctly and analyze all the necessary information for complete and accurate accounting before the financial statements are prepared. With increasing utility revenues, additional special assessment districts being created, increasing reporting requirements by various governing bodies and closer monitoring by grantor agencies, additional demands are being placed upon the accounting department. It is becoming increasingly important to have accounts reconciled on a more frequent basis to help safeguard against potential losses or inaccurate reporting to the City Council, grantors or citizens. Our concern is that the monthly internal reporting may not be accurate enough at all times to provide for sound management decisions and to adequately monitor sensitive accounting issues such as the collection of receivables. We feel the City would benefit from upgrading a present position or developing a new accounting position. The position would require a person with a strong accounting background, probably with a college degree, whose responsibilities would include making sure that financial information is processed timely, accurately, and within generally accepted accounting principles. This person would make sure that accounting issues are dealt with as they arise and that the necessary controls are in place to help ensure that the demands placed upon the accounting department are met.

The incremental cost of the person, who might hold a title like chief accountant or controller, would logically be allocated to various City operations, including the general fund and the utilities. We believe that such a position would be desirable to people who want to live in the Wasilla area. A salary of between \$32,000 and \$42,000 per year should attract a well qualified person.

Purchase orders should be used in accordance with Administrative Policy No. 90-02.

During our expenditure test work, we noted several instances where purchase orders were not used. According to Administrative Policy No. 90-02, purchase orders should be used for all purchases except that purchases under \$50 may be made with petty cash funds. City personnel have told us that purchase orders are

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Special assessment revenue should be recorded as revenue when billed and allowances for uncollectible amounts should be established.

This was implemented in 1992 and will be further refined in 1993.

The City should improve its capital improvement project life to date monitoring system so that an accurate recording of each grant can be reflected in the general ledger.

Satisfactorily implemented.

Interest and penalties on the sewer revolving loans are not being computed correctly.

The City is now computing interest and penalties correctly.

TENTATIVE DRAFT

For Discussion Purposes Only

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Current Year Recommendations

The City should report pass-through grants in an Agency Fund rather than reporting the grants in a Capital Projects Fund.

The City had three grants that qualified as pass-through grants. The grants were for the Senior Center addition, the Willow Creek Museum, and the Alaska Transportation Museum. The expenditures for these projects were not incurred by the City and therefore the appropriate accounting treatment is to report pass-through grants in an Agency Fund. The Agency Fund is custodial in nature and it would record the grant monies as an asset and this should equal the liability amount to the appropriate receiving entity. We recommend the City establish an Agency Fund to properly report these pass-through grants.

New Project

The City could take advantage of the possible need for additional accounting staff should the October ballot question about implementing a 2 percent sales tax be passed.

Passage of the sales tax ordinance may require an increase in the City's accounting staff. Implementation of the sales tax will place an increased burden on the City's administration. This would be an opportunity to restructure the controllership function to include an accountant who is a college graduate with professional accounting experience.

The City should develop a strategic data processing support plan.

It has been suggested by an accounting firm that consulted with the City about its computer needs, by the City's computer support firm, and by the City's software vendor, that the City will need to replace its computer system in the near future. We believe that the development of a strategic data processing support

FY 92 DRAFT AUDIT REPORT

POLICE CHIEF

CITY OF WASILLA

The City of Wasilla, Alaska, population 4,100 (market area 25,000), is seeking a police chief to organize, establish and supervise a new police department. The new organization is expected to employ about nine uniformed officers and have an annual operating budget in the range of \$900,000. The City of Wasilla has a Mayor/Council form of government and the police chief reports directly to the Mayor and will be a key member of the management team.

A bachelor's degree in criminal justice, public or business administration or a closely related field is desired. Graduation from the Federal Bureau of Investigation academy, the Southern Police Institute, or equivalent education is required. Computer literacy is desired as is APSC certification and Alaska experience.

The successful candidate should possess strong command, leadership and administrative skills and have a minimum of nine years progressively responsible law enforcement administration experience with at least four years at the management level. Demonstrated knowledge of and experience in community oriented policing including neighborhood programs, crime prevention and fire/EMS multidisciplinary training is required. Must be able to establish and maintain positive communications and relations with the citizens of Wasilla with emphasis on youth program experience and minority relations.

Final candidates will be subject to background investigations, subjective assessments of Mayor's advisory committee and confirmation by the City Council. Salary range is \$40 - 50,000 D.O.Q. The City also offers an excellent benefits package.

To be considered, please send a cover letter, resume, references and salary history by November 20, 1992 to: City of Wasilla, 290 E. Herning Avenue, Wasilla, Alaska 99654.

The City of Wasilla is an equal opportunity/affirmative action employer.

JOB DESCRIPTION

Classification: Accountant

Job Title: Senior Accountant

General Function:

Establish and maintain financial and managerial accounting and reporting systems and records to support city operations. Provide budget control and cash management systems for grants and special projects. Supervises the collection of sales taxes, conducts accounting field audits of local businesses, maintains records necessary to verify compliance with ordinance.

Duties:

Participate in preparation of annual budget, prepare city portion of the annual independent audit program. Do necessary research to assist with the annual audit and prepare closing journal entries from audit work papers. Conduct internal audits of the utility billing system and other systems as required. Develop and modify accounting systems as required. Responsible for balancing and closing all month-end general ledger activity. Perform fund verification duties. Supervise sales tax collection. Perform sales tax audits. Prepares sales tax reports for management and Council. Perform grant accounting functions. Perform other duties as assigned.

Hours of Work: 8:00 a.m. - 5:00 p.m., Monday - Friday

Qualifications:

B.A. Degree from an accredited college with a major in accounting or related field. Or substitute any combination of education and experience which provides the applicant with the following typical attributes: Knowledge of principles, policies, practices and procedures involved in municipal accounting and financial transactions. Knowledge of modern office practices, procedures and equipment including data processing equipment. Knowledge of laws and regulations which control the work operations of the departments. Ability to establish, maintain and analyze accounts. Ability to prepare comprehensive accounting statements and reports. Ability to establish and maintain accounting systems. Ability to operate office equipment, calculators, adding machines and computers.

Starting Salary:

\$31,000 - 42,000

Salary Range: Range 5 - 6

Benefits: Health Insurance, SBS, Annual and Sick Leave, Paid Holidays, PERS, ESC, Workman's Compensation.

Supervisor: Finance Director

Hiring Authority: Mayor