

Per California Code of Regulations, title 2, section 548.5, the following information will be posted to CalHR's Career Executive Assignment Action Proposals website for 30 calendar days when departments propose new CEA concepts or major revisions to existing CEA concepts. Presence of the department-submitted CEA Action Proposal information on CalHR's website does not indicate CalHR support for the proposal.

A. GENERAL INFORMATION

1. Date

1/1/2017

2. Department

State Controller's Office

3. Organizational Placement (Division/Branch/Office Name)

Division Chief, Division of Accounting and Reporting

4. CEA Position Title

Chief, Division of Accounting and Reporting

5. Summary of proposed position description and how it relates to the program's mission or purpose. (2-3 sentences)

The Division Chief is responsible for the planning, organizing and direction of work of the subordinate division staff engaged in the operation of the Controller's Office elements which meet the State Constitutional requirements for fiscal control within the State's financial operations. The Chief will influence policy issues related to state and local budget matters as the two are inextricably linked. This position has ongoing relations with policy makers from each of the state's control agencies as well as counties financial officers.

6. Reports to: (Class Title/Level)

Chief Operating Officer, CEA Level C

7. Relationship with Department Director (Select one)

- Member of department's Executive Management Team, and has frequent contact with director on a wide range of department-wide issues.
- Not a member of department's Executive Management Team but has frequent contact with the Executive Management Team on policy issues.

(Explain):

8. Organizational Level (Select one)

- 1st
- 2nd
- 3rd
- 4th
- 5th (mega departments only - 17,001+ allocated positions)

B. SUMMARY OF REQUEST

9. What are the duties and responsibilities of the CEA position? Be specific and provide examples.

Oversee accounting, fiscal controls, and reporting for the State of California's total budget; formulate long-term and short-term goals and objectives, direct and manage all accounting, fiscal controls, and reporting for the Office of the State Controller; function as a key policy advisor for statewide accounting and reporting programs relative to State and Federal public funds; accomplish statutory and legislative mandates; superintend the apportionment of public revenues; administer cost programs; superintend the receipts of Federal funds; oversee cash management for the General Fund; and, determine the legality of movement of funds within the State Treasury.

Recommend resolution of the most complex governmental accounting issues to the Chief Deputy State Controller, the Deputy State Controllers, and/or State Controller. Assist the State Controller on matters of statutory, constitutional, and policy authority on high-level policy-making committees.

Manage a professional staff responsible for carrying out statutory and legislative mandates in the recording and certification of all monies remitted to and disbursed by the State Treasury. Ensure that managers, through their bureaus, develop, review and adopt operational policies and procedures that are consistent with the State Controller's constitutional and statutory obligations as the State of California's Chief Fiscal Officer. Superintend the apportionment of public revenues and administer cost programs. Oversee cash management for the State of California's General Fund. Determine the legality of movement of funds within the State Treasury.

Formulate goals and objectives. Direct and manage all accounting, fiscal controls, and reporting for the Office of the State Controller, and ensure that related assignments meet further the constitutional and statutory financial responsibilities of the State Controller. Provide consultative services to the Chief Deputy State Controllers and the State Controller, the Legislature, Chancellor's Office, Governor's Office, and other governmental and private financial institutions regarding accounting and reporting statutes relative to the use of state and/or federal public funds.

Provide private and governmental agencies with final decisions affecting accounting and reporting procedural requirements of the use of state and federal public funds. Function as a key policy advisor for statewide accounting and reporting programs relative to state and federal public funds. Assist the Chief Deputy State Controller's in setting statewide policy for transmittal of funds to and from appropriations and special funds. Formulate positions with regard to legislative issues affecting the state's financial health and the State Controller's statutory and constitutional authority to administer fiscal programs.

B. SUMMARY OF REQUEST (continued)

10. How critical is the program's mission or purpose to the department's mission as a whole? Include a description of the degree to which the program is critical to the department's mission.

- Program is directly related to department's primary mission and is critical to achieving the department's goals.
- Program is indirectly related to department's primary mission.
- Program plays a supporting role in achieving department's mission (i.e., budget, personnel, other admin functions).

Description: As the chief fiscal officer of California, Controller Yee is responsible for accountability and disbursement of the state's financial resources. Controller Yee safeguards many types of property until claimed by the rightful owners, independently audits government agencies that spend state funds, and administers the payroll system for state government employees and California State University employees. The Division of Accounting and Reporting performs statewide accounting and reporting functions, issuing reports on the financial condition of government entities, and issuing payments to local governments and schools. Accounts for receipts, payment, balances, and bonded indebtedness of all state funds. Reports the financial condition of the state on monthly and annual basis; allocates funding to local governments and schools for state-mandates costs and apportionment funding; monitors the cash flow of the General Fund; administers and collects the estate inheritance, and gift taxes; administers collection of delinquent gasoline tax, truck tax, and insurance tax; refunds gas tax on motor fuel not used on highways; and manages the property tax postponement program.

B. SUMMARY OF REQUEST (continued)

11. Describe what has changed that makes this request necessary. Explain how the change justifies the current request. Be specific and provide examples.

On the agenda for the April 12, 2016, State Personnel Board meeting, the State Controller's Office was included in the Board Item to transition from department specific high level classifications by use of foot note 24 and replacing those classifications with CEA category. This request is the first submission to requesting to establish additional CEAs.

C. ROLE IN POLICY INFLUENCE

12. Provide 3-5 specific examples of policy areas over which the CEA position will be the principle policy maker. Each example should cite a policy that would have an identifiable impact. Include a description of the statewide impact of the assigned program.

Examples of Division of Accounting and Reporting specific policy that this position has developed are listed below:

- Generally Accepted Accounting Principles (GAAP) - influencing policy for prescribing counties uniform accounting procedures conforming to the GAAP.
- Reporting - influence and set policy for prescribing uniform accounting and reporting procedures that shall be applicable to entities that substantially follow a system of accounting prescribed by the Public Utilities Commission of the State of California or Federal Energy Regulatory Commission.
- Hospital Districts - set policy and procedures for hospital districts who submit copies of any financial reports to the Controller which the hospitals are required to submit to the California Health Facilities Commission or any portion thereof acceptable to the Controller.
- School Districts - set policy and procedures for the purpose of permitting the compilation of financial transactions of school districts from the Superintendent of Public Instructions as requested by the Controller when required by Government Code Section 12463.

C. ROLE IN POLICY INFLUENCE (continued)

13. What is the CEA position's scope and nature of decision-making authority?

The CEA position's scope encompasses Cash Management, State Governmental Reporting, Accounting Consulting and FI\$Cal Implementation activities on a statewide basis. The CEA will act as an advisor to the State Controller, the executive staff, the Department of Finance and legislative committees. This position has full decision making authority in assigned program area.

14. Will the CEA position be developing and implementing new policy, or interpreting and implementing existing policy? How?

This position will be developing and implementing new policy as well as implementing and modifying existing policy. New policies will be developed as required to meet the Controller's constitutional and statutory obligations. Existing policies will be reviewed and updated as required, commensurate with constitutional and legislative mandated changes impacting the State Governmental Accounting and Reporting activities.