

FILE 2700 – August 23, 2017

DISCLOSURE OF FINANCIAL INTERESTS
FINANCE DIRECTOR OF A COUNTY, MUNICIPALITY,
OR OTHER POLITICAL SUBDIVISION

To: *Robert B. Shillinger, Esq., County Attorney (Monroe County)*

SUMMARY:

The Monroe County Senior Director of Budget and Finance is a local officer, within the meaning of Section 112.3145(1)(a)3, Florida Statutes, who is required under Section 112.3145(2)(b) to file CE Form 1, Statement of Financial Interests; the Finance Director within the Monroe County Clerk & Comptroller's Office is not the "finance director of a county, municipality, or other political subdivision" and, therefore, is not a local officer required to file financial disclosure. CEO 13-17 is referenced.¹

QUESTION:

Does the Code of Ethics require financial disclosure for the Monroe County Senior Director of Budget and Finance and/or the Finance Director for the Monroe County Clerk of Court & Comptroller's Office?

Your question is answered as stated below.

In your letter of inquiry, as the Monroe County Attorney, you ask on behalf of the Monroe County Commission and the Monroe County Clerk of Court & Comptroller whether the Senior Director of Budget and Finance for Monroe County and/or the Finance Director for the Office of the

¹Prior opinions of the Commission on Ethics can be viewed at www.ethics.state.fl.us.

Clerk of Court & Comptroller are "local officers," as defined in Section 112.3145(1)(a)3, Florida Statutes, who are required under Section 112.3145(2)(b), Florida Statutes, to file CE Form 1, Statement of Financial Interests.

Monroe County - Senior Director of Budget and Finance

You state that the Senior Director of Budget and Finance position supervises three County units (Management and Budget, Grants, and Purchasing) and answers to the County Administrator.

The primary duties of the position are as follows:

- Office of Management and Budget - directs the preparation and presentation of the County's annual budget for adoption by the Board of County Commissioners; reviews and updates financial policies to promote fiscal discipline in order to maximize credit rating potential; ensures practices in accord with governmental accepted accounting practices and standards; provides advice to the County Commission regarding legislation potentially affecting the County's budgets;
- Grants – Oversees grants awarded by or to the County;
- Purchasing – Serves as purchasing agent, with purchasing authority under \$20,000; oversees issuance and publication of procurement solicitations; collects bids and proposals in response to solicitations; oversees amendments to the County's purchasing policy; reviews purchases to assure funds are available.

Monroe County Clerk of Court & Comptroller – Finance Director

You state that the Office of the Clerk of Court & Comptroller, a Constitutional officer, employs its own finance director to provide for planning, development, oversight, evaluation, and administration of finance services and functions performed by the Clerk & Comptroller's Office. The Finance Director position answers to the Chief Deputy Clerk and includes the following primary responsibilities:

- Finance: Oversees annual budgeting and planning process for the Clerk & Comptroller's Office; develops internal control procedures, controls, and policy for finance department within the Clerk & Comptroller's Office; supervises team regarding collection of monies owed to the County, other Constitutional officers, and

Monroe County Land Authority (accounts receivable) and payment of monies owed by the entities (accounts payable), including general ledger and cash management; oversees preparation of annual financial statements for the Board of County Commissioners and the five constitutional officers and Land authority and for working with external auditors in preparing for the consolidated annual financial reports; oversees compliance with budgetary policy and local, state, and federal regulatory standards; oversees debt management, investment management, and development of sound fiscal policies;

- Internal audit – Supervises a team of internal auditors;
- Payroll – Supervises payroll department, which handles payroll for the Board of County Commissioners and all Constitutional officers except the Sheriff;
- Purchasing – Serves as purchasing agent for the Clerk's Office with purchasing authority under \$20,000.

In order to specify which local government officers or employees are required to file financial disclosure under Section 112.3145(2)(b), Florida Statutes, the term "local officer" is defined in Section 112.3145(1)(a)3, Florida Statutes, as follows:

Any person holding one or more of the following positions: mayor; county or city manager; chief administrative employee of a county, municipality, or other political subdivision; county or municipal attorney; *finance director of a county, municipality, or other political subdivision*; chief county or municipal building code inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator, with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; district school superintendent; community college president; district medical examiner; or purchasing agent having the authority to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY ONE, on behalf of any political subdivision of the state or any entity thereof. [Emphasis added.]

In Section 112.3145(1)(a)3, the list of specified local officers includes the "finance director of a county, municipality, or other political subdivision." The statute does not define "finance director" or "political subdivision."

Under facts presented in your letter of inquiry, the responsibilities of the Senior Director of Budget and Finance for Monroe County relate to budgetary matters, grant management, and purchasing for the County government as a whole. Based on these facts, we find that the Senior

Director of Budget and Finance is the "finance director of a county," and, therefore, a local officer, as defined in Section 112.3145(1)(a)3, required to file CE Form 1, Statement of Financial Interests.

As to your question regarding the Finance Director position within the Clerk & Comptroller's Office, the Commission on Ethics in CEO 13-17 stated that a finance director within a sheriff's office is not a finance director of a county, municipality, or other political subdivision, and, therefore, is not a public officer within the meaning of Chapter 2013-36, Section 9, Laws of Florida [now Section 112.3145(1)(a)3, Florida Statutes]. In reaching that conclusion, the Commission reasoned that a sheriff's office lacks taxing powers and is not a government entity headed by a collegial body, but, rather, is a unit of government more appropriately seen as an "office" headed by an elected Constitutional officer, and not as a political subdivision.

Under that same reasoning, we find that the person holding the position titled "finance director" within the Monroe County Clerk & Comptroller's Office is not a local officer within the meaning of Section 112.3145(1)(a)3, Florida Statutes.²

Your question is answered accordingly.

MA/bd/dw

cc: Robert B. Shillinger, Esq.

²Under the facts presented, neither the County's Senior Director of Budget and Finance nor the Clerk & Comptroller's Finance Director would be considered a local officer if the only criterion were that of being a purchasing agent having authority to make purchases exceeding the threshold amount of \$20,000, as specified in Section 112.3145(1)(a)3, Florida Statutes (referencing Section 287.017, Florida Statutes), as neither director's purchasing authority exceeds that threshold.

County of Monroe
The Florida Keys



BOARD OF COUNTY COMMISSIONERS

Mayor George Neugent, District 2
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Heather Carruthers, District 3
Sylvia J. Murphy, District 5

Robert B. Shillinger, County Attorney**

Pedro J. Mercado, Assistant County Attorney **
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Patricia Eables, Assistant County Attorney
Chris Ambrosio, Assistant County Attorney

Office of the County Attorney

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Key West, FL 33040
(305) 292-3470 – Phone
(305) 292-3516 – Fax

FLORIDA
COMMISSION ON ETHICS

JUL 21 2017

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** Board Certified in City, County & Local Govt. Law

July 18, 2017

Via facsimile to 850/488-3077 and U.S. Mail

Ms. Virindia Doss, Esq.
Executive Director
Florida Commission on Ethics
P. O. Drawer 15709
Tallahassee, FL 32317-5709

Re: Request for Written Opinion

Dear Ms. Doss:

This office represents the Monroe County Board of County Commissioners (BOCC) and, in a more limited capacity, the Honorable Kevin Madok, Clerk and Comptroller for Monroe County. At the request of the Board and the Clerk, I am writing to request an opinion on the following issue:

Does the definition of a "local officer" in Section 112.3145(1)(a)3., Florida Statutes, which includes a "finance director of a county, municipality or other political subdivision," refer either to a Senior Budget Director of a county who is an employee of the Board of County Commissioners or to Finance Director who is an employee of the office of the Clerk and Comptroller, a separately elected Constitutional officer, or both?

This letter is a follow-up to a telephone conversation that I had regarding the topic with C. Christopher Anderson, III, Esq., General Counsel, during the week of June of 2017, in which he encouraged me to seek clarification of Ethics Opinion 13-17, which addressed the applicability of the statute to a person employed by a County Sheriff with the title of finance director.

The Statement of Financial Interests Statute

Section 112.3145(2)(b), Florida Statutes, requires state and local officers and specified state employees, as those terms are defined in the section, to file statements of financial interests on the time schedules indicated in the statute. Section 112.3145(1)(a)3. defines the term “local officer” to include the following:

Any person holding one or more of the following positions: mayor; county or city manager; chief administrative employee of a county, municipality, or other political subdivision; county or municipal attorney; **finance director of a county, municipality, or other political subdivision**; chief county or municipal building code inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator, with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; district school superintendent; community college president; district medical examiner; or purchasing agent having the authority to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY ONE, on behalf of any political subdivision of the state or any entity thereof.

Section 112.3145(1)(a)3., Florida Statutes (emphasis added).

Monroe County – Senior Director of Budget & Finance position

Monroe County is a non-charter county with approximately 77,000 residents, five elected commissioners, and an annual budget of approximately \$457 million. Statutorily, pursuant to Section 125.73, Florida Statutes, the County Administrator is the administrative head of the County, in charge of administration of all departments. In Monroe County, organizationally, the County Administrator directly supervises ten departments, one of which is the department of Budget & Finance, headed by the Senior Director of Budget & Finance. The Senior Director of Budget & Finance supervises three organizational units within the department: the Office of Management and Budget, Grants, and Purchasing.

As evidenced by the job description for the Senior Director position (a copy of which is attached), the primary duty of the position is to direct the preparation and presentation of the County’s annual budget for adoption by the Board of County Commissioners, including ensuring compliance with Truth in Millage (TRIM) requirements. Additional key responsibilities for the position include the following:

- Office of Management and Budget: review and periodic updating of financial policies to promote fiscal discipline in order to maximize credit rating potential; ensuring County-wide practices accord with governmental accepted accounting practices (GAAP) and standards promulgated by Governmental Accounting Standards Board (GASB); and providing advice to the BOCC regarding any legislation that would have an impact on the County’s current or future budgets, including but not limited to changes to ad valorem taxes, local option taxes, and tax exemptions.

- Grants: oversight of grants awarded by or to the County, from application to final audit stage.
- Purchasing: serves as the Purchasing Director; oversees issuance of County's procurement solicitations, publication of the solicitations on DemandStar, and collection of bids and proposals in response to the solicitations; oversees periodic amendments to the County's Purchasing Policy; review of purchases throughout the year to ensure that sufficient funds are available.

Please assume for the purpose of this request that the position has purchasing authority of \$19,999.99 or less.

Clerk of Court & Comptroller – Finance Director position

Separately, pursuant to Article VIII, Section 1(d) of the Florida Constitution, the Clerk of the Circuit Court and Comptroller serves as the *ex officio* clerk of the Board of County Commissioners, auditor, recorder and custodian of all county funds, which encompasses funds for the Board of County Commissioners and for the five Constitutional officers (Clerk, Sheriff, Supervisor of Elections, Tax Collector and Property Appraiser). Section 28.12, Florida Statutes, also provides that the Clerk serves both as the clerk and accountant for the Board of County Commissioners.

In order to discharge the Constitutional and statutory functions, the Clerk has appointed a Finance Director. The job description for the Finance Director (a copy of which is also attached) states that the purpose of the position is to provide for "planning, development, oversight, evaluation and administration of all finance services and functions performed by the Clerk & Comptroller's office." Essential job functions include the following:

- Finance: Supervises the finance team regarding collection of monies owed to the County, the other constitutional officers, and Monroe County Land Authority (accounts receivable) and proper payment of monies owed by the entities (accounts payable), including preparation of general ledger and cash management. The Finance Director is also responsible for oversight for preparation of annual financial statements for the Board of County Commissioners and the five constitutional officers and Land Authority, and for working with external auditors on preparation of the consolidated annual financial reports. The Finance Director is also responsible for financial compliance with budgetary policy, GAAP, and all other applicable local, state and/or federal financial statutes and regulatory standards. In addition, the position is responsible for debt management, investment management, and development and recommendations as to sound fiscal policies.
- Internal audit: Supervises of a team of internal auditors.
- Payroll: Supervises the payroll department, which handles payroll for the Board of County Commissioners and all constitutional officers with the exception of the Sheriff, which has a separate payroll department.

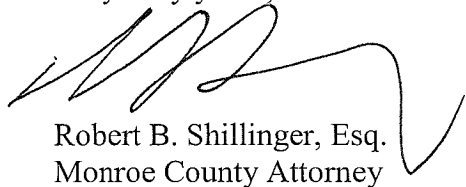
Under policies set by the Clerk's office, the Finance Director is the purchasing agent for the Clerk's office, with purchasing authority up to \$9,999.99.

Ms. Virindia Doss
Florida Commission on Ethics
July 18, 2017
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We request clarification regarding whether either or both of these positions are required to file statements of financial interests under the facts stated above.

Thank you for your assistance.

Very truly yours,



Robert B. Shillinger, Esq.
Monroe County Attorney

Enclosures

Cc: C. Christopher Anderson, III, Esq., General Counsel
Hon. Kevin Madok, CPA, Clerk of the Circuit Court & Comptroller, Monroe County, FL
Hon. George Neugent, Mayor, Monroe County
Mr. Roman Gastesi, County Administrator
Cynthia L. Hall, Esq., Assistant County Attorney

MONROE COUNTY

JOB DESCRIPTION

Position Title: SENIOR DIRECTOR OF BUDGET & FINANCE	Reports to: County Administrator
Position Grade: 125	FLSA Status: Exempt
	Class Code: 125-3

GENERAL DESCRIPTION

Primary function is to provide leadership, oversight, direction, and management to the Office of Management and Budget, Purchasing, Grants Administration and Airports Business Office and other County Departments and/or Programs as needed

KEY RESPONSIBILITIES

1. Direct the development & tracking of the County's Operating & Capital Budgets & Long Range Capital Projects Plan.
2. *Responsible for TRIM (Truth In Millage) compliance.
3. *Develop, review, update, & provide recommendations for financially prudent policies that promote fiscal discipline and strong management practices in order to maximize credit rating potential. Such policies include but are not limited to, Fund Balance & Reserve Policy, Contingency Planning Policy, Policy regarding Nonrecurring Revenue, Debt Management, Debt Affordability and Disclosure, Pay-as-you-go Capital Funding, OPEB, and Economic Development.
4. County wide implementation of Best Practices in accordance with GFOA, NACSLB, GAAP, & GASB.
5. *Perform analysis on fiscal impacts of expenditure growth rates for labor salary, employee benefits, multi-year settlements, fixed operating or discretionary service costs as well as constitutional mandates.
6. *Prepare revenue analysis and develop effective strategies for diversification, fee structure feasibility, tax base/housing market trends, & economic volatility to ensure long term financial solvency & stability.
7. *Keep abreast of all Legislative actions taken, i.e. tax reform, local mandates, local option, state shared, & discretionary taxes, etc. and the impacts on the budget.
8. Coordinate debt service activity to meet organizational funding requirements through bond issues state loans or other methods that are in the best interest of the County.
9. Prepare financial reporting and monitoring report.
10. Prepare, review, edit and approve items to be forwarded to the County Administrator for placement on the County Commission meeting agenda.
11. *Make presentations to the Board of County Commissioners, review, edit, and approve staff presentations to the board.
12. Speak to civic clubs, homeowners, property owners, radio, TV and newspapers as required. Official spokesperson for the County's budget and finance issues.
13. Serve as coordinator for the County Administrator during emergencies and disasters to best utilize resources.
14. Assist the Airport Director and other departments with development, implementation and monitoring policies, procedures and programs to ensure compliance with federal, state, and local regulations pertaining to operation of airport and other County departments inance activities.
15. Provide leadership and assistance to departments on finance activities and processes and serve as technical advisor for audit compliance and reduced risk exposure.
16. *Serve as Purchasing Director and direct and oversee purchasing activities development and review of policy amendments and render interpretations as to policy compliance.
17. Direct and oversee liaison activities pertaining to the impacts of changes pertaining to the Clerk's finance system.
18. Direct and oversee the Purchasing Card Program, serve as Purchasing Card Administrator develop and

ensure policy compliance.

19. Facilitate intergovernmental coordination on budget and finance matters with Constitutional Officers.
20. Responsible for providing leadership and staff support to the Human Service Advisory Board.
21. Responsible for providing leadership and staff support to the Substance Abuse Advisory Board.
22. Develop, coordinate and lead meetings and workshops for adoption of the county budget.
23. Direct grants administration for departmental federal and state funding.
24. Assist County Administration with audits of activities dealing with County finances.

* Indicates an “essential” job function.

The information on this description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications required of employees assigned to this job.

Position Title: SENIOR DIRECTOR OF BUDGET & FINANCE	Class Code: 125-3	Position Grade: 125
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KEY JOB REQUIREMENTS	
<i>Education:</i>	Bachelor's Degree required.
<i>Experience:</i>	7 to 10 years progressively responsible experience in related field. A combination of education & experience may substitute for the formal education requirements.
<i>Leadership:</i>	Determine strategy as well as long range goals for the organization. Design processes, allocate resources, and report to elected officials or the public.
<i>Complexity:</i>	Develop policies, long range plans, and allocate funds. Make decisions that involve multiple priorities, limited resources, and internal and external challenges. Most decisions impact the organization as a whole. Report to elected or appointed officials and held accountable for the success of the organization.
<i>Decision Making:</i>	Perform work that involves high level issues, processes, or organizational needs. Decisions impact the community at large, most of the staff, or both. Performance is evaluated by elected officials or senior managers based on the outcomes of my decisions.
<i>Relationships:</i>	Interact with senior managers, citizens, and elected officials on a regular basis. Principal role in the organization is to ensure that the principals and objectives of the elected officials are implemented in an efficient and effective manner.
<i>Working Conditions:</i>	Regularly make decisions that could lead to major community or organizational consequences if fail to make the appropriate decision at the time. Intermittently fingering, hearing, mental acuity, repetitive motion, speaking, and visual acuity. Also requires sedentary work exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body.
<i>On Call Requirements:</i>	Director, as part of senior management, is expected to be available as necessary to fulfill job obligations. Required to work during emergency situations as needed.

APPROVALS		
<i>Department Head:</i>		
Name: _____	Signature: _____	Date: _____
<i>County Administrator:</i>		
Name: _____	Signature: _____	Date: _____

On this date I have received a copy of my job description relating to my employment with Monroe County.

Name: _____ Signature: _____ Date: _____

**MONROE COUNTY CLERK OF CIRCUIT COURT & COMPTROLLER
JOB DESCRIPTION**

FINANCE DIRECTOR

GENERAL DESCRIPTION:

Under administrative direction of the Chief Deputy, the purpose of the position is to provide for the planning, development, oversight, evaluation and administration of all finance services and functions performed by the Clerk & Comptroller's office. An employee in this classification is responsible for ensuring proper administration and application of all constitutional and statutory responsibilities as well as accepted accounting standards as custodian of County funds. Position develops and oversees all internal accounting procedures, controls and policy and ensures compliance with budgetary policy, general accepted accounting principles (GAAP) and all other applicable local, state and federal regulatory standards. Financial Statement analysis, comparison financials by department and function, meet all local, state and federal deadlines as well as to perform other related work as directed.

ESSENTIAL JOB FUNCTIONS: (The list of essential functions as outlined herein is intended to be representative of the tasks performed within this classification. It is not necessarily descriptive of any one position in the class. The omission of an essential function does not preclude management from assigning duties not listed herein if such functions are a logical assignment to the position.)

- Analyze and present financial reports in an accurate and timely manner, clearly communicate monthly and annual financial statements for the BOCC and for the Clerk's operations, collate financial reporting materials for all segments and oversee all financial, project/program and grants accounting.
- Coordinate and lead the annual audit process, liaise with external auditors.
- Oversee and lead annual budgeting and planning process for the Clerk (not the BOCC), administer and review all financial plans and budgets, monitor progress and changes and keep senior leadership team abreast of the organization's financial status.
- Manage organizational cash flow and forecasting.
- Implement a robust contracts management and financial management/reporting system; ensure that the contract billing and collection schedule is adhered to and that the financial data and cash flow are steady and support operational requirements.
- Update and implement all necessary business policies and accounting practices; improve the finance department's overall policy and procedure manual.
- Effectively communicate and present the critical financial matters to the Clerk on a weekly basis or more often as needed.
- Responsible for all human resource activities including employee benefits, retirement plans, insurances and related activities for the Clerk's operations (not the BOCC). This includes the coordination of these activities with all satellite offices as well.
- Directs, supervises, assists and supports the finance team (all positions) in the performance of functions necessary to conduct accounting, general ledger, accounts receivable, revenue collections, accounts payable, pre-audit, cash management, investments, debt, payroll, check distribution, information reporting and recordkeeping.
- Develops internal control procedures, controls and policy for finance department within the Clerk & Comptroller's office.
- Prepares advisory memoranda potentially having significant impact on finance services policy or procedure
- Serves as a Clerk & Comptroller representative at meetings and on various committees or boards as directed; advises on technical accounting issues, financial control matters and policy compliance
- Ensures the review and monitoring of pending, current and past BOCC financial actions
- Confers with elected officials, County Administration, County departmental directors and their staff regarding finance services issues and other related BOCC and constitutional office matters; advises the elected Clerk & Comptroller regarding high profile activities involving Clerk & Comptroller responsibilities to the BOCC.
- Monitors and reviews the Clerk & Comptroller's banking relationships for BOCC public fund accounts,

MONROE COUNTY CLERK OF CIRCUIT COURT & COMPTROLLER JOB DESCRIPTION

FINANCE DIRECTOR

- plans and controls the deposit and disbursement of County funds.
- Plans development, implementation and maintenance of finance projects and programs in a manner to maximize allocated resources.
 - Prepares, reviews, analyzes and/or signs correspondence relating to the Clerk & Comptroller's as the County's Chief Financial Officer.
 - Provides as the Administrator to the County's financial system.
 - Monitors departmental budget activity to ensure proper use and allocation of funds; requests transfers to cover shortages in budget line items; performs monthly asset inventory; ensures proper use and custody of Clerk & Comptroller's assets.
 - Acts as a liaison with local, state and federal agencies and the Clerk's external auditor regarding audit findings.
 - Ensures financial compliance with budgetary policy, GAAP and other applicable local, state and/or federal regulatory standards.
 - Administers daily operations through direction and guidance of managerial, accounting and clerical staff under charge; directs and assists staff in development, planning and review of technical, mechanical and legal aspects of various finance issues, i.e. disbursements, annual financial reporting (CAFR), debt, investments and grants by the required deadlines.
 - Prepares and/or reviews and/or signs correspondence relating to finance services as directed or in the absence of the Chief Deputy; provides back-up authorization for wiring/transfer of funds.
 - Assigns special projects and research to staff as appropriate.
 - Performs personnel management functions for the finance division according to policies and procedures, i.e. selection, training, guidance and coaching, performance evaluations, disciplinary action in a timely manner.
 - Assigns and monitors special projects and research to staff as appropriate.
 - Performs review and analysis in planning and development of finance services functions; applies knowledge of principles or organizational structure, governmental accounting systems, and organizational objectives.
 - Monitors all organizational/department related performance and productivity standards for compliance.
 - Maintains established organizational/departmental productivity standards.
 - Ability to safely and successfully perform essential job functions consistent with ADA, FMLA and other local, state and federal standards and the organizations attendance policies and procedures.
 - Ability to come to work and work the regular schedule and shifts for the position (recognizing budget and year-end cycles require more than 8 hour day).
 - Ensure deadlines are met whether they are requirements by local, state and/or federal regulations.
 - Ability to maintain reasonably regular, punctual attendance consistent with the ADA, FMLA or other local, state or federal standards and the organizations attendance policies and procedures.
 - Compliance with all personnel policies and procedures and the Clerk's employee handbook.
 - Performs related duties as directed.
 - Produce a variety of financial statements, comparative statements, pro-forma statements and ensure accuracy and reliable information according to all rules/regulations.

(Note: These essential job functions are not to be construed as a complete statement of all duties performed. Employee will be required to perform other job related duties as required or assigned by the Chief Deputy Clerk/Designee or Clerk of the Circuit Court.)

*Fiscal Year Reporting is Oct 1 thru September 30
Clerk's Constitutional Reporting and the return of Excess Fee(s) is required on/before Oct 31 each year.
Annual External Audit and CAFR submission is March 31
Annual External Audit for Court-Related Activities is January 31*

**MONROE COUNTY CLERK OF CIRCUIT COURT & COMPTROLLER
JOB DESCRIPTION**

FINANCE DIRECTOR

MINIMUM QUALIFICATIONS:

KNOWLEDGE, SKILLS AND ABILITIES:

- The ability to establish and maintain effective working relationships with the public, other agencies as well as employees/co-workers. Maintain a professional attitude at all times. Must exhibit a calm demeanor and work well under pressure.
- Knowledge of a wide range of administrative and clerical procedures and systems such as word processing, managing files and records, transcription, designing forms and other office procedures, office equipment and terminology.
- Extensive knowledge of accounting principles and procedures, GAAP, GASB, Florida's Department of Financial Services accounting manual, codes and descriptions, Public Records Laws and retaining period for responsible work products
- Extensive knowledge of FAC, Florida Statutes as it relates to Public records, purchasing and other accounting applicable accounting functions.
- The ability to listen and understand information, ideas presented through spoken words and sentences. The ability to read and understand information and ideas presented in writing.
- The ability to communicate information and ideas so that others will understand (both orally and in written form). To provide information to supervisors and co-workers, by telephone, written form, e-mail and/or in person.
- The ability to arrange things or actions in a certain order or pattern according to a specific set of rule(s) (i.e. – patterns of numbers, letters, words, pictures, mathematical operations, actions)
- The ability to combine pieces of information to form general rules or conclusions (includes finding a relationship among seemingly unrelated events)
- The ability to develop problem-solving solutions using logic and reasoning to identify the strengths and weaknesses of alternative solutions, decisions or approaches to problems and knowing when to seek supervisory guidance.
- Consistently demonstrates abilities to prioritize, maintains excellent time management skills due to the nature of deadline driven needs of the agency. Time management skills need to be advanced due to the nature of deadline driven needs of the agency. One must effectively manage time and seek increased responsibility while remaining conscientious thorough accurate and reliable with respect to achieving deadlines.
- Extensive knowledge of arithmetic and its applications.
- Considerable knowledge of computer software and hardware including spreadsheets and word processing applications.
- Ability to design evaluates, test and implement computer systems for a variety of financial statements.
- Knowledge of electronic equipment, computer hardware and software(s), including applications specifically used by the agency that this position has a User Name and password to enter.

EDUCATION AND EXPERIENCE:

- Minimum of a Bachelor's Degree in Public or Business Administration, Finance, Governmental Accounting or closely related field, with related Master's degree; supplanted by ten (10) or more years recent, relevant, and progressively responsible managerial administrative and technical experience that provides expertise in budget and governmental finance practices, governmental auditing practices, automated financial systems, grants management and public finance management.

(Note: A comparable amount of training, education, or experience can be substituted for the minimum qualifications.)

**MONROE COUNTY CLERK OF CIRCUIT COURT & COMPTROLLER
JOB DESCRIPTION**

FINANCE DIRECTOR

LICENSES, CERTIFICATIONS, OR REGISTRATIONS:

- Florida CPA license required
- Florida / Government Finance Office certification (preferred)

ESSENTIAL PHYSICAL SKILLS:

- Acceptable eyesight (with or without correction)
- Acceptable hearing (with or without hearing aids)
- Ability to communicate both orally and in writing.
- Ability to access input and retrieves information from a computer.
- Ability to access file cabinets for filing and retrieval of data.
- Ability to enter data at a prescribed rate of speed.
- Ability to sit at a desk and view a display screen for extended periods of time.

ENVIRONMENTAL CONDITIONS:

- Works inside an office environment.
(Note: Reasonable accommodation will be made for otherwise qualified individuals with a disability.)

Supervisor's Signature/Date: _____

Incumbent's Signature/Date: _____

I have read and I understand and agree that the duties stated on this position description are being performed as described. I understand that if duties of this position change significantly, I am to notify my supervisor and advise her/him of the changes. This position's duties must be updated at least every five (5) years; or, whenever the majority of the duties and responsibilities change significantly. If questions arise regarding these requirements, I agree to notify the Human Resources Office.