

<p align="center">JOB DESCRIPTION SPURWINK SERVICES</p> <p>EFFECTIVE DATE: 07/01/91</p>	<p align="center">CONTROLLER</p> <p>REVISED: 03/13/02, 12/17/2015, 1/24/2022</p>
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*Denotes Essential Functions

Title: Controller

Category: AS3

Code: CONT

GENERAL SUMMARY:

The Controller, under the general supervision of the Chief Financial Officer, is responsible for the implementation and maintenance of all systems affecting the budgeting of financial resources, the reimbursement (payment) for services rendered to patients by major third-party payers of health care services, and accounting for all significant financial transactions. The scope of performance shall include, but not be limited to planning and controlling of operational assets, liabilities, revenues, and expenses; interpreting and operationalizing major third-party payment methodologies; preparing and reporting financial information detailing Spurwink Services financial position and results of operations; reporting and internal control functions for the day-to-day operations and promoting the most effective and efficient application of financial resources consistent with the goals set forth by the CFO.

Minimum Educational Requirements: A Bachelor's Degree in Accounting or other appropriate technical undergraduate degree with additional specialized training and/or applied knowledge in the areas of operational budgeting and variance analysis, third-party settlement requirements, and financial statement preparation.

The incumbent must have the judgement and initiative to operate independently and ensure completion of all required functions, reports, analyses as well as special projects with minimal supervision from the CFO.

They must have excellent analytical and problem-solving skills as the incumbent guides and directs staff in gathering, interpreting, and presenting financial data, reports and analyses that impact the financial structure and planning of Spurwink. They must have a proficiency in working with mainframe accounting software, accounting spreadsheets and word processing.

The incumbent must be accountable for providing accurate financial data, for timely preparation and presentation of financial statements, operating cash management and cash flow projections and the accurate completion of year-end audits within established timeframes.

Minimum Experience Requirements: Minimum of three (3) years experience in health care financial management with responsibilities that demonstrate an ability to translate general and oftentimes nonspecific laws, regulations and policies into an effective work plan that optimizes Spurwink's financial position.

Minimum Physical Requirements: Significant amount of time spent sitting in an administrative office setting with a reasonable amount of standing and walking throughout the workday. The incumbent must have a range of motion necessary to complete all tasks. They must have sufficient maneuverability to access all Accounting Staff. Vision must be sufficient for reading, report preparation and analysis and computer operations. Interaction with staff, all management levels, and executives both via telephone, face-to-face, video conferencing or group meetings necessitates hearing and speech faculties.

Working Conditions: An administrative office setting in a facility with adequate light, heat and ventilation.

Duties and Responsibilities of the Position:

- *1. Under the general supervision of the CFO, the incumbent reviews, interprets and analyzes financial and statistical data for the Board of Trustees, senior management and department managers. Presents financial statements to other groups or committees as required.
 - a. Supervise the preparation of monthly financial statements by reviewing and revising the preliminary trial balance and any related support analyses prepared by the Accounting Staff.
 - b. Oversees the preparation of month-end journal entries necessary to assure the accurate and complete reporting of financial information.
 - c. Exercise control over the preparation of internal management reports, e.g., comparative staffing (FTE), comparative operating expenses, by reviewing such reports prior to organization-wide distribution.
 - d. To assure that all reporting systems are current and complete, supervise changes that result from normal business operations, e.g., patient charges as reported on the patient fee schedule.
 - e. To determine that detailed information in support of the financial reporting process, e.g., prepaid insurance lapsing schedules, detailed analyses of other operating revenues, is accurate and complete, review on a periodic basis the worksheets and/or analyses prepared and maintained by the Accounting Department.
- *2. With oversight from the CFO, guides the day-to-day activities of the Accounting Department. This includes coordinating timely preparation of financial statements and reports, monitoring capital expenditures for budget compliance and ensuring these assets are accounted for, establishing, and maintaining filing and record retention systems.

- *3. With assistance from the CFO, performs all appropriate staff management functions. Duties include recruitment, hiring, evaluation and discipline. Incumbent also conducts appropriate or required in-service training.
- 4. To provide for the efficient and effective allocation of financial resources, prepare and implement a financial plan consistent with the goals and objectives as specified by the CFO.
 - a. Supervise the preparation of support analyses to assist department directors in the development of departmental direct operations budgets.
 - b. Supervise the preparation of detailed analyses used in determining budgeting requirements for assets, liabilities, revenues, and expenses.
 - c. Consolidate all proposed direct operations (expense) budgeted amounts for review and consideration by the CFO and the Executive Director.
 - d. Once approved, supervise the distribution of budgets to program directors; the implementation and maintenance of monthly budget-control amounts as part of the budget variance reporting system; and the initiation of special analyses that monitor the budget performance of direct operations.
 - e. Evaluate throughout the year organizational performance in relation to the budget plan, with particular attention to special requests for information made by the CFO.
- *5. To assure optimal financial outcomes from contractual arrangements with major third-party payors, develop and maintain the requisite reporting methodologies.
 - a. At year end, oversee the preparation of the Medicare and Medicaid cost reports to maximize Spurwink's position under the law and regulations governing the Medicare/Medicaid Programs and to determine the impact on year-end general ledger balances of obligations due to/from major third-party payors.
 - b. Modify any and all data retrieval methodologies maintained in support of cost reporting and initiate any additional reporting systems to meet changing documentation requirements.
- *6. Plans, coordinates, and prepares for annual audits by Public Accounting and third party payors.
- 7. Bears responsibility for Restricted Fund accounting.
- *8. Develop and maintain the technical skill necessary to utilize computer-supported information systems in all aspects of budgeting, third party payments, and financial reporting.

9. To assure that adequate and necessary financial resources, both labor and non-labor, are made available to the Accounting Department.
10. Calendar, a detailed departmental budget, and once approved, exercise control over expenditures throughout the fiscal year in such a way as to assure compliance with the budget plan.
11. Other assignments appropriate to the position as determined by the Chief Financial Officer.

Immediate Supervisor: Chief Financial Officer.

Immediate Subordinates: Finance Department Staff.

Schedule of Employment: Exempt.

Other: As an employee of Spurwink, the Controller is expected to adhere to the policies and procedures of Spurwink. They must keep employee health care information confidential, and in all other ways comply with Spurwink's policies and procedures implementing the Health Insurance Portability and Accountability Act (otherwise known as HIPAA). They must maintain a current Maine driver's license and a clean driving record as outlined in Spurwink's Driving policy.

General Sign Off: The employee is expected to adhere to all agency policies and to act as a role model in the adherence to agency policies.

I have read and understand this explanation and job description.

Employee Name (Please Print)

Employee Signature

Date