

STATE OF MINNESOTA		EMPLOYEE'S NAME	
POSITION DESCRIPTION A			
AGENCY/DIVISION BWSR - Organizational Effectiveness		ACTIVITY Internal Controls and Grants Oversight	
CLASSIFICATION TITLE State Program Administrator, Coordinator		WORKING TITLE (IF DIFFERENT) Compliance Coordinator	POSITION CONTROL # 01105160
PREPARED BY: Organizational Effectiveness Manager		PREVIOUS INCUMBENT Tim Dykstal	APPRAISAL PERIOD FROM TO
EMPLOYEE'S SIGNATURE (THIS POSITION DESCRIPTION ACCURATELY REFLECTS MY CURRENT JOB)		DATE	SUPERVISOR'S SIGNATURE (THIS POSITION DESCRIPTION REFLECTS THIS EMPLOYEE'S CURRENT JOB)
DATE			
DATE			
DATE			
POSITION PURPOSE	To lead and manage agency internal controls and grants oversight. This purpose includes, but is not limited to, developing, monitoring and implementing the agency's risk assessment plan, its grants oversight program; and assessing the need for, and developing, an agency internal audit function. The coordination of internal controls provides assurance to management that the agency's governance, risk management, and control activities are effective and efficient. This position will also recommend process improvements to management that add value to the organization and to external partners.		
REPORTABILITY	This position will develop unique reporting relationships to the Executive Team, Senior Management Team, and BWSR Board as well as to ad-hoc teams that are developed for purposes of internal and external audit program needs.		
REPORTS TO:	This position reports to the Organizational Effectiveness Manager.		
SUPERVISES:	Directly: None Indirectly: Is lead worker and provides effective guidance to BWSR staff on internal controls and grants oversight procedures.		
DIMENSIONS			
BUDGET:			
CLIENTELE:	Primary Clientele: Executive Director, Senior Management Team, Organizational Effectiveness Director BWSR Board Grants Compliance Specialists		

Secondary Clientele:

Legislative Auditors

Minnesota Management and Budget (MMB)

Grants Management Staff

Local Units of Government and recipients of BWSR grant funds

POSITION DESCRIPTION B	EMPLOYEE'S NAME	POSITION CONTROL NUMBER
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RESP. NO.	PRINCIPAL RESPONSIBILITIES, TASKS AND PERFORMANCE INDICATORS	PRIORITY	% OF TIME	DISCRETION
1.	<p>Develop, manage and implement BWSR's internal controls program for areas of greatest financial, compliance, and operational risk.</p> <p>Tasks</p> <ul style="list-style-type: none"> Assure that BWSR is in compliance with applicable state and federal laws, rules and regulations as well as assuring that costs to be paid are allowable, reasonable, and in accordance with the scope of properly executed agreements and contracts Lead BWSR's Senior Management Team to develop and annually update the Agency's Risk Assessment Plan. Conduct and document risk assessments and internal audits to identify, evaluate and prioritize key risks. Create and implement an action plan identifying effective internal controls to prevent or mitigate identified risks Report findings and recommendations clearly and accurately by analyzing and summarizing risk assessment results, determining cause/effect criteria and solutions for each finding, and providing recommendations on the agency's fiscal management and risk avoidance measures to address noted concerns Periodically monitor key controls over risks, such as action plans arising from risk assessments, to ensure that the controls are working as designed. Lead the Annual Internal Control System Certification, including the agency's self assessment, inform management of deficiencies, and devise action plans to correct them. Serve as the agency's Data Practices Compliance Official, updating its Data Practices Manual and inventory, coordinating, documenting and handling responses to public data requests, staying up to date on policies and practices related to data practices and ensuring that employees certify their access to not public data. 	A	40	A

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RESP. NO.	PRINCIPAL RESPONSIBILITIES, TASKS AND PERFORMANCE INDICATORS	PRIORITY	% OF TIME	DISCRETION
2.	<ul style="list-style-type: none"> • Lead the agency's annual Code of Conduct certification. • Design and implement training on internal controls issues such as: Code of Conduct, conflict of interest, and data practices. <p>Ensure that BWSR's grants programs are in compliance with state policies by coordinating the Agency's comprehensive grants oversight program including, financial reconciliation and monitoring.</p> <p>Tasks</p> <ul style="list-style-type: none"> • In coordination with Regional Operations Staff, develop, document and evaluate formal policies and procedures for grants oversight, including but not limited to: risk assessment, financial reconciliation, and monitoring. Determine criteria and causes of grants noncompliance. • Coordinate with other BWSR staff, especially Grants Compliance Specialists to develop a grants oversight work plan with selection criteria, timelines, and staff responsibilities. • Coordinate with Regional Operations Staff and Grants Compliance Specialists to track the results of financial reconciliations, and monitor instances of noncompliance, developing corrective actions. Ensure followup. • Ensure program policies and uniform grant guidance are developed in accordance with appropriations, such as determining allowability for costs charged to BWSR grants. Define standards of reasonableness and other indicators of allowability (for example, whether a cost charged to a grant is "direct and necessary"). • Train BWSR and partner staff in topics such financial reconciliation and monitoring procedures. 	A	30	A

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	<ul style="list-style-type: none"> • Report grants oversight results and recommendations clearly, accurately, and concisely. • Maintain conflict of interest disclosures for grant evaluators among BWSR Board, agency staff, and interagency staff, and forward disclosed conflicts regarding Legacy funds to the Legislative Coordinating Commission. • Provide assurance that BWSR is in compliance with applicable federal and state laws, rules, and regulations governing grants oversight. • Implement effective oversight and control measures, while lessening reporting and other administrative burdens on grantees. • Serve as a key member of the Grants Monitoring Work Group. 			
3.	<p>Represent BWSR and take the lead in outside audits with the federal government, the Office of the Legislative Auditor (OLA), and other regulatory agencies as required.</p> <p>Tasks</p> <ul style="list-style-type: none"> • Work with the OLA and other external auditors to coordinate the audit process, facilitate communications, and resolve problems quickly and efficiently. • Follow-up with agency management on audit reports, findings, and recommendations, ensuring that they are addressed in the required timeframe. 	A	10	A
4.	<p>Represent BWSR on statewide and regional task forces and committees, and keep informed of new audit policies and procedures, legislation, opinions, and ideas so that professional standards are maintained.</p> <p>Tasks</p> <ul style="list-style-type: none"> • Regularly attend meetings of MMB's Internal Controls Roundtable, and stay informed of internal controls and 	A	10	A

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5.	<p>auditing issues across the enterprise.</p> <ul style="list-style-type: none"> Act as BWSR's representative with outside agencies and contractors concerning audit policy and requirements. Attend training sessions and seminars to maintain licensure, expertise and current awareness of accounting and auditing theory, regulations, standards, and techniques. Assure that BWSR policies and procedures are regularly reviewed and revised as needed to comply with changes in the professional field of auditing and internal controls. <p>With the Organization Effectiveness Manager, Senior Management Team, and Audit and Oversight Committee of the BWSR Board, recommend and or perform special audits, to evaluate and/or monitor control activities developed as part of the agency's risk assessment plan, or elsewhere. Maintain independence and objectivity when conducting or contracting for audits.</p> <p>Tasks</p> <ul style="list-style-type: none"> To fully and objectively evaluate business processes, assess the need for a special audit, and either devise an audit program or contract with an outside auditor to conduct the audit. Continue to assess the need for a dedicated agency internal audit function. Report the results of special investigations to the appropriate executive level management and/or the BWSR Board and make corrective recommendations where appropriate Assist Executive and Senior Management Teams to achieve goals and objectives of the agency. 	B	5	B
6.	<p>Other Duties as Assigned</p> <p>Tasks</p>	B	5	B

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	<ul style="list-style-type: none"> • Participate in BWSR work teams as assigned • Participate in Organizational Effectiveness Department section meetings and activities • Assist in the planning of BWSR All Staff meetings and other events. 			

POSITION DESCRIPTION C	EMPLOYEE'S NAME	POSITION CONTROL NUMBER
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NATURE AND SCOPE (RELATIONSHIPS, KNOWLEDGE, SKILLS AND ABILITIES; PROBLEM SOLVING AND CREATIVITY; AND FREEDOM TO ACT.)

RELATIONSHIPS:

This position is the top ranking internal controls staff in BWSR and works in a uniquely independent capacity. For administrative purposes and operational support the Compliance Coordinator is a member of the Organizational Effectiveness section and reports to its Manager, and will also report the Executive Team and Senior Management Team as well as to ad-hoc teams that are developed for purposes of evaluating agency internal controls and grants oversight.

The Coordinator is given broad discretion to carry out his/her responsibilities, including the authority to make periodic reviews of operating areas, contractors, grantees, and vendors in all areas of the agency and to deal with identified issues at all organizational levels. This person makes recommendations to the Executive Director, Executive Team, Senior Management Team, and Administrative Director of the agency on the effectiveness of internal controls and grants oversight as well as established program procedures. Sound professional working relationships must be maintained with the Legislative Auditor, State Auditor, Office of Grants Management (OGM), Minnesota Department of Administration, Minnesota Management and Budget (MMB), and other state agency staff so that their confidence in BWSR internal controls, grants oversight, and overall risk management measures is maintained.

The Compliance Coordinator is responsible for consulting with and assisting agency management to better understand internal controls and grants oversight. The Coordinator engages Agency management to ensure proper accounting procedures are used in recording and controlling financial transactions, grant management systems meet applicable grants management requirements, and reporting requirements are met. The Compliance Coordinator also interacts with other state agencies including MMB, OGM, and the Department of Administration on matters relating to encumbrances, procedures, controls and other financial transactions.

In all circumstances the Compliance Coordinator must avoid conflicts of interest that could prevent him/her from rendering objective judgments and opinions when evaluating internal controls, or conducting or contracting for audits.

The Compliance Coordinator must have the skills to maintain communications and strong working relationships with managers and division Coordinators, as well as with other relevant federal, state and local government officials.

The Compliance Coordinator must always be prepared to receive complaints or allegations from agency and local government employees while conducting or contracting for audits, or while evaluating agency controls. These matters may involve evidence classified as not public, including confidential data on individuals, and must be handled carefully. When necessary, the Compliance Coordinator must also communicate with other professionals, such as attorneys, bargaining unit representatives, law enforcement officials, or outside auditors.

The Compliance Coordinator communicates information through either written reports or orally via discussions or meetings. S/he must have strong oral communication skills for interviews, presentations, or meeting discussions, including entrance and exit conferences. S/he must also possess strong written

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communication skills to prepare memos, letters, status reports, and formal audit reports. The person in this position must be able to communicate the risk assessment plan and internal controls strategy to senior management, as well as be prepared and capable of answering questions from various BWSR employees on internal controls and grants oversight requirements. Lastly, the Compliance Coordinator is expected to use communications skills to foster and enhance professional relationships with management, staff, and parties subject to assessment or audit.

KNOWLEDGE, SKILLS, AND ABILITIES:

The position requires a four-year college degree in public administration, accounting or a related field. Advanced certification (e.g. certified internal auditor or certified public accountant) is preferred.

Technical skills necessary to this position are a thorough knowledge of generally accepted accounting principles (GAAP, GASB, Government Accounting) and auditing standards (GAAS, GAGAS, Federal/State Audit Requirements), and knowledge of state/federal laws and regulations pertaining to the processing of financial transactions. An advanced working knowledge of grants oversight is essential in light of the significant proportion of the BWSR budget that is provide to local governments through competitive and formula based grant processes. Also involved is a thorough knowledge of state government financial operations, the statewide accounting system, and BWSR's various internal cost accounting systems as the basis for recording and controlling fiscal matters.

Managerial skill required is the ability to organize, plan, and direct auditing operations and make independent judgments for each area encountered. The ability to relate with people, both internal and external at all levels of the organization, is a critical human relations skill. The position requires the advanced ability to research financial and technical issues that may be unique to the work of BWSR.

PROBLEM SOLVING:

Internal controls and compliance work has expanded from detecting deficiencies and preventing or mitigating risks to evaluating the efficiency, economy, and effectiveness of an organization. For BWSR grant programs and funds, oversight and monitoring programs must be designed to ensure that statewide policies are followed, and that reporting requirements are met.

The Coordinator must be able to identify and recognize both actual and potential issues and opportunities; then analyze, develop, and recommend solutions. The issues/opportunities encountered in this position require an in-depth understanding of how they affect the overall operations of the agency. The job requires judgment and analytical and interpretive skills in identifying problems, causes and effects, and demands insight and creativity in developing solutions. Problem solving will often require innovative approaches and will often involve staff from throughout the organization. Many internal controls and grants oversight issues the agency faces have cumulative and interactive effects, and the Coordinator must often work to develop specialized solutions.

Internal controls and compliance work requires auditors and others to make sound decisions involving the application of audit and evaluation techniques and the interpretation of professional auditing standards and theory,

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in the development of such tools as a risk assessment plan and an audit program. For example, for financial, compliance, and operational audits, the Coordinator must be able to translate generally accepted accounting principles, statutory requirements and policy directives into criteria for comparison to existing conditions. The Coordinator must analyze evidence obtained during an assurance engagement and determine the cause and effect of audit findings or issues. The Coordinator must use adaptive skills to assess complex, sometimes extremely technical, problems and to recommend reasonable, cost-effective solutions. Significant professional judgment is exercised to gauge risks, to assess whether related controls are operating as intended, and to make conclusions in light of the evidence obtained.

Creativity is essential to design appropriate risk assessment and audit procedures, to recommend solutions, and to communicate results.

Recurring challenges the Coordinator faces are managing competing priorities and coping with unplanned assignments. To meet these challenges, it is critically important that the Coordinator incorporate a degree of flexibility into the annual risk assessment plan, and keep the Executive Team apprised of reasons for significant variations from the plan.

FREEDOM TO ACT:	
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Within the constraints of applicable state law, generally accepted government auditing standards, federal law, and department policies, the position operates with considerable independence and is granted broad latitude in the management of internal controls and grants oversight. The position has full, free, and unrestricted access to all necessary records and information to conduct the function's work. Although the position reports to the Organizational Effectiveness Manager by means of oral discussions and periodic written reports, it has direct and open access to both the Executive Team and the Audit and Oversight Committee of the BWSR Board. Internal controls and grants oversight assessments and evaluations are free to cross all organizational lines to deal directly with every level of operation, thus ensuring independence (both in appearance and in practice) so that the conclusions and recommendations reached will be objective. The employee has the freedom to manage priorities and develop recommendations for appropriate allocation of human and fiscal resources for the office.