

THE AROOSTOOK BAND OF MICMACS POSITION DESCRIPTION

TITLE: Accounts Payable Clerk

CLASSIFICATION: 40 hours per week / Permanent full-time

IMMEDIATE SUPERVISOR: Chief Financial Officer

NOTE: The following includes data on essential job functions, as well as physical, mental, academic and experience requirements for the job defined herein. The description is meant to serve interviewers, applicants, directors, and incumbents as a reference tool for determining whether applicant or employee qualifications are sufficient to perform the tasks and assume the responsibility as described herein. Some aspects of this position may change over time, according to the Tribe's needs, and all such changes are not included in this position description at this time.

SUMMARY OF POSITION: The Accounts Payable Clerk will be responsible for the preparation of all expenditures of the Tribe.

EDUCATION (OR EQUIVALENT EXPERIENCE): Associates Degree in Accounting or Business Administration with a concentration in Accounting.

LICENSES OR CERTIFICATIONS: Valid Maine state driver's license.

EXPERIENCE: Experience in use of fund accounting software programs. Three years' experience working in the accounting/accounts payable field.

SKILLS/KNOWLEDGE /ABILITIES REQUIRED: Excellent organizational and communication skills. Computer literate with an ability to learn and implement accounting software. Ability to work independently, and as part of a team. Ability to perform work accurately, and on a timely basis. Experience working with the SAGE Fund Accounting System.

WORKING CONDITIONS: Regular office environment.

FUNCTIONS/TASKS

1. Prepare all weekly disbursement checks ensuring all required documentation is attached to the disbursement.
2. Scan all weekly disbursements.
3. File all documents and make copies of all disbursements for Program Directors.
4. Purchase all office supplies for Tribal personnel.
5. Reconcile all Purchase Orders to Invoices and report to CFO weekly those disbursements missing POs or Invoices.

6. Perform duties of Payroll Accountant and Accountant when needed.
7. Other duties as assigned by CFO.
8. Attend periodic training to maintain current job proficiency and/or required Federal and State mandated trainings subject to available funds.

AROOSTOOK BAND OF MICMACS
JOB ANNOUNCEMENT

POSITION TITLE: Accounts Payable

CLASSIFICATION: 40 Hours per week/Permanent Full-time.

SUMMARY OF POSITION: Accounts payable will be handling all invoices and assisting the Finance Department in setting up its files for easier access to vital financial information.

EDUCATION: High School Diploma or GED required.

LICENSES OR CERTIFICATIONS: Valid Maine State drivers license.

EXPERIENCE: Two years financial experience preferred.

SKILLS/KNOWLEDGE/ABLILITIES REQUIRED: Excellent communication/organization skills.

Ability to work alone, as well as part of a team. Excellent work habits, punctuality, conscientious, and ability to follow directions. A high degree of computer literacy, including proficiency with Spreadsheet and Database software.

WORKING CONDITIONS: Office Setting.

FUNCTIONS/TASKS:

1. Must gather all invoices and statements, Accounts Payable will send address changes as necessary to ensure invoices and statements come directly to the Finance Department.
2. Accounts Payable will code all invoices form the purchase orders and input them into the MIP system.
3. When statements are received, Accounts Payable will match the appropriate invoices and reconcile statements.
4. Accounts Payable will prepare an original and one copy of the Disbursement Voucher, have them signed by the appropriate Directors.

5. Accounts Payable will maintain master vendor files and copies of all disbursement vouchers in the Finance Department.

6. Reconcile travel when required.

NOTICE: This position in no way states or implies that the responsibilities and tasks are the only responsibilities and tasks to be performed by the employee occupying this position. S/he will be required to follow any other instructions and to perform any other job-related duties as required by his/her immediate supervisor.

Requirements stated herein are minimum levels of knowledge, skills and/or abilities to qualify for this position. To perform the duties and responsibilities of this position successfully, the incumbent will possess the abilities and aptitudes to perform each task proficiently. " Ability " means to possess and apply both knowledge and skill.

All employment decisions, including promotions, transfers and others, are based on meeting all requirements herein, and on Tribal need, the employee's being in good standing (including lack of disciplinary actions), meeting all applicable performance standards and other non-discriminatory criteria. The methods of fulfilling requirements are subject to possible modification to reasonably accommodate qualified individuals who pose a direct threat or significant risk to health and safety of themselves or others.

THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT, IMPLIED OR OTHERWISE. WE REMAIN AN "AT WILL" EMPLOYMENT.

PREFERENCE WILL BE GIVEN TO NATIVE AMERICANS APPLICANTS

THE CLOSING DATE FOR THIS IS PROGRAM WILL BE AUGUST 26, 2008.
ALL RESUMES MUST BE ACCOMPANIED WITH THE PROPER APPLICATION OF EMPLOYMENT.
PLEASE SEND APPLCATIONS/RESUMES TO THE FOLLOWING ADDRESS

Aroostook Band of Micmacs
7 Northern Road
Presque Isle, ME. 04769
Attn: Mary Pinette, Personnel Manager

**AROOSTOOK BAND OF MICMACS
CHANGES IN ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, AND OTHER
FINANCE DEPARTMENT PROCEDURES**

In order to improve the function of the Finance Department, we are implementing the following changes effective immediately. These procedures are intended to improve the payment process for invoices, the tracking and recording of receipts, the cash flow position of the Tribe, and the reliability of information. These procedures may require further fine tuning to aid the Finance Department in providing improved service. Any changes to these procedures will be communicated immediately to the Department Directors. Please ensure that your employees are aware of and comply with these changes immediately.

Ashley Sock will handle all Accounts Payable functions and other duties as requested by the CFO and/or TA.

Marline Morey will handle accounts receivable, payroll, other accounting functions, and other duties as requested by the CFO and/or TA.

ACCOUNTS PAYABLE

The Finance Department is implementing the accrual basis for all accounts payable. Having all invoices handled by an accounts payable department and in a central location is an "accounts payable best practice" as endorsed by the Institute of Management and Administration. This will help streamline the Finance Department functions in several ways: (1) all invoices can be accounted for; (2) invoices can be paid in a timely manner; (3) duplicate payments can be avoided; (4) payment discounts can be utilized; (5) finance charges can be avoided; (6) cash flow can be enhanced; (7) research can be facilitated (8) accounts payable audit findings can be eliminated.

While we understand that sometimes there are extenuating circumstances and emergencies, as a rule, these policies and procedures will be strictly enforced. Any deviations must be approved by the Tribal Administrator (TA) and Chief Financial Officer (CFO).

1. All invoices and statements will be sent directly to Accounts Payable. As invoices and statements are received, Accounts Payable will send address changes as necessary to ensure invoices and statements come directly to the Finance Department.

a. Any invoices and/or statements already received need to be delivered to Accounts Payable immediately together with all supporting documentation.

b. When ordered items are received, the receiving department is responsible for matching the goods with the packing slip, matching the packing slip with the purchase order, and delivering the same to Accounts Payable.

c. Purchase orders for services should be delivered to Accounts Payable as soon as the service is performed.

d. All purchase orders will have the appropriate general ledger coding to facilitate Accounts Payable in properly coding and inputting invoices.

2. Accounts payable will review all invoices and match with the appropriate purchase orders.

3. Accounts payable will code all invoices from the purchase orders and input them into the MIP system.

4. When statements are received, Accounts Payable will match the appropriate invoices and reconcile statements.

5. Accounts payable will prepare an original and one copy of the Disbursement Voucher.

6. Accounts payable will place the disbursement vouchers in a designated place for each program director.

7. Each Program Director will be responsible for coming to the Finance Department office to review and sign all disbursements vouchers. **No disbursement vouchers are to leave the Finance Department.**

8. After signing, the program director will place disbursement vouchers in the CFO's wall file inside the Finance Department office.

9. CFO will review, and sign each disbursement voucher and place it in the TA's wall file.

10. TA will review and sign each disbursement voucher and return to Accounts Payable.

11. Accounts payable will run an A/P aging schedule each Monday and review with the CFO to determine which invoices should be paid that week..

12. Accounts payable will obtain the necessary signatures for the checks to be paid.

13. All checks will be mailed from the Finance Department.

- 14. Each grant department will be charged for postage for their bills.
- 15. Accounts payable will attach a check stub to one copy of the appropriate disbursement voucher and place the voucher copies in each director's mail box.
- 16. Each director will maintain vendor files and copies of all disbursement vouchers paid.
- 17. Accounts payable will maintain master vendor files and copies of all disbursement vouchers in the Finance Department.
- 18. Checks will be prepared each Wednesday afternoon. Checks will be signed and mailed Thursday. Except for extreme emergencies, any vouchers not signed by department heads by Wednesday at noon will not be processed until the next check cycle. Any requests for payments outside the normal payment cycle must be presented to the CFO and/or TA.

- A. Invoices with discount terms will be paid in accordance with the terms so the Tribe is taking advantage of the discount.
- B. Invoices without discount terms will be paid not more than seven (7) days prior to their due date.
- C. Contracts and agreements binding the Tribe to payments for goods and/or services must be signed by the Chief and/or TA unless they are specific to a grant. Contracts and agreements specific to a grant must be signed by the Department Director. No other employee has the authority to make such binding agreements.
- D. No invoices will be paid without an appropriate purchase order. No purchases are to be made without a purchase order.
- E. No blanket purchase orders will be issued.
- F. Department Directors are responsible for ensuring that all receipts for cash and/or credit card purchases are delivered to Accounts Payable in a timely manner.

ACCOUNTS RECEIVABLE

Due to the separation of duties requirement imposed by generally accepted accounting principles, the person receiving the funds cannot be the person making the deposit or posting it to the system. Accounts Receivable will NOT directly receive monies from tribal members or other customers.

All monies received into the departments are to be turned in to Accounts Receivable by 4:00 p.m. Funds must not be held overnight by a department. Any funds remaining in the Finance Department overnight will be deposited into the safe.

Deposits will be prepared each morning and taken to the bank before the bank's daily cutoff.

The CFO will draw down grant funds each week to cover the disbursement vouchers and allowed IDC for each grant. For grants permitting IDC based on direct costs, IDC will be calculated based on that week's total disbursements. For IDC based on direct payroll, IDC will be calculated based on that week's payroll.

The Finance Department will provide each Grant Director with a report for each draw-down made against grant funds.

Housing:

Housing Department will be responsible for receiving rent and mortgage payments from tribal members. The Housing Department will prepare duplicate receipts for all monies received. The original receipt will be given to the tribal member making the payment, and one copy will be maintained by the Housing Department. The Housing Department will prepare the deposit report and will give it to Accounts Receivable to make the deposit slip and the bank drop and record the deposit into the MIP system. The deposit report for MHHOP payments will indicate the breakdown of principal, taxes, insurance, and administrative fee for each payment received.

The Housing Department will be responsible for maintaining ledgers showing payments received, breakdown of payments, account balances, escrow deposits and payments, for all housing clients.

The Housing Department will be responsible for ensuring that tenants and home owners comply with the terms of their leases/mortgages and that all rents and mortgage payments are current. The Housing Department will be responsible for enforcing the terms and conditions of the leases and mortgages up to and including the institution of eviction proceedings and in conformity with policies and procedures as handed down by the Tribal Council, the Chief, and the Tribal Administrator.

EPA:

EPA Department will be responsible for receiving payments for services. The EPA Department will prepare duplicate invoices or receipts for all monies paid. The original will be given to the customer making the payment, and one copy will be maintained by the EPA Department. The EPA Department will prepare a deposit report and will give it to Accounts Receivable to prepare the deposit slip, make the bank drop and record the deposit into the MIP system.

Other Departments:

The department directors for any other departments receiving payments from clients, customers, tribal members, etc., will be responsible for receiving and receipting those payments, preparing deposit reports, and delivering the money and report to Accounts Receivable to prepare the deposit slip, make the bank drop and record in the MIP system.

MISCELLANEOUS

- A. Department Directors will be given a weekly report of their direct payroll costs, including fringe.
- B. Department Directors are expected to maintain records regarding grant proceeds drawn down, expenditures made, and payroll costs. The Finance Department must, by necessity, limit its involvement to maintaining the accounting records and general ledger functions. It cannot be involved in the administration of the grants.
- C. When the Finance Department completes the general ledger clean up for 2007 and 2008 and can provide financial statements with reasonable assurance as to completeness and correctness, each Department Director can expect a Statement of Revenues and Expenditures each month.
- D. The Department Director is responsible for comparing the Statement of Revenue and Expenditures with their records and reporting any discrepancies to the CFO. The CFO will endeavor to reconcile any discrepancies and/or explain the discrepancies to the Department Director.
- E. All draw-downs of funds will be handled by the Finance Department at the direction of the CFO.
- F. The CFO will complete the SF269s, 272s, and such other financial reports required by the Grantor Agency. Each Director will be provided with a copy of such reports prior to filing. The Department Director is responsible for reviewing the report and discussing any discrepancies with the CFO. The Department Directors are responsible for preparing and filing any and all other reports required by their grant agreements, including but not limited to progress reports, program descriptions, and the like.
- G. While the Finance Department employees are available on a limited basis to provide information and answer questions, Tribal Council members, Department Directors and/or other employees or tribal members should bring any issues or concerns with these policies and procedures or Finance Department employees to the CFO. The Finance Department employees are following and will strictly enforce the procedures approved by the CFO and TA.