

# DLC Accounting and Business Director Job Description

4/24/2024

The *Accounting and Business Director* under the direct supervision of the *President* is responsible for maintaining the financial records of the DLC, human resource administration and annual budget development. The *Accounting and Business Director* works with the *President* who oversees all financial aspects of the DLC, the *Development Director* who oversees general quality control of donations and board reports, the *Board Audit Committee* on the annual audit, the *Board Investment Committee* who oversees and manages the investment accounts, the *Board Finance Committee* who oversees the long-term financial goals of the DLC and works directly with the *Development Associate and Office Manager* to coordinate income and expense details.

## General

The Accounting and Business Director is responsible for maintaining all aspects of the DLC's accounting records including financial tracking and record keeping, preparing monthly financial statements, cash flow management, annual budget development, reporting and audit preparation, and special financial projects as assigned; and personnel administration including human resource and payroll administration. The Accounting and Business Director develops and maintains sound financial management systems and written procedures and ensures financial policies and procedures are followed.

## Financial Operations / Accounting

- 1 Maintain accounting records using QuickBooks; produce books on cash and accrual basis.
- 2 Maintain and track all appropriate accounts/funds including the operating checking and savings account, CDAR accounts, investment accounts, restricted, unrestricted and board designated funds including Land Protection Fund, Land Easement Acquisition Fund, Reserve Fund and the Stewardship Endowment Fund.
- 3 Maintain records on all bank and investment accounts, coordinating with the *Development Associate and Office Manager* on all deposits of income.
- 4 Reconcile all bank statements, credit card statements, and petty cash on a monthly basis.
- 5 Working with the Development Associate and Development Director - reconcile all donated income with donor database reports and grant income with grant expectations on a monthly basis.
- 6 Prepare semi-monthly payroll including all regular withholdings as well as individual staff cafeteria plan/flexible spending account, 403-b withholdings, health benefit allowance – working with an outsourced payroll company.
- 7 Prepare 1099's annually.
- 8 Process Disability and Worker's Compensation reports as required.
- 9 Prepare checks for accounts payable on an as needed basis.
- 10 Ensure sales tax is not paid on purchases.
- 11 Ensure completion of sales tax payable return annually.
- 12 Produce monthly financial reports for the DLC's Board of Directors and assure accuracy thereof. These include the Statement of Activities Budget vs. Actual Report (Budget), Statement of Financial Position Report (Balance Sheet), Portfolio Summary and Breakdown Report and other miscellaneous reports.
- 13 Reconcile bank reports and ensure agreement with general ledger cash balances.
- 14 Formally close books on a monthly basis, saving all supporting documents electronically in secure drive.
- 15 Reconcile all balance sheet accounts on a monthly basis, referenced to supporting workpapers and have reports reviewed by the President.
- 16 Prepare all journal entries.
- 17 Develop annual budget, amendments and analysis, in conjunction with the President and staff.

- 18 Work with the DLC's Board Treasurer and Finance Committee on review of the draft annual budget. Organize Finance Committee meetings and prepare minutes.
- 19 Track annual operating budget based on program areas providing detailed report monthly to the President to report to Board on finances; annually prepare a budget report by program area.
- 20 Track all Donor restricted gifts.
- 21 Track all income and expenses to the appropriate program area and budget line item.
- 22 Work with the DLC's auditors and Audit Committee on the annual audit.
  - Prepare year end financials for annual audit;
  - Prepare working papers for auditors;
  - Follow CPA list of requirements to produce all pertinent schedules & information;
  - Track Net Asset and Investment Roll forward Schedule for Auditors and audit analysis;
  - Organize and attend Audit Committee meetings and prepare minutes;
  - Assist with draft review of audited financial statements, and disseminate to the Audit Committee for review.
- 23 Provide information to CPA's and assist with draft review of all year-end tax returns including IRS Form 990, & NYS CHAR 500.
- 24 Prepare Annual IRS Form 5500.
- 25 Maintain and ensure proper filing of all financial records and reports including monthly Board reports, journal entries, paid bills, bank accounts, bank reconciliations, 403-b plan, cafeteria plan/flexible spending account, payroll records, employee records, payroll reports and quarterly returns.
- 26 Perform financial analysis of finances, income generated, expenses, and other financial information important to the organization.
- 27 Prepare periodic financial analysis, monitor and manage cash flow.
- 28 Work with the DLC's Investment Committee on review and oversight of the DLC's invested asset accounts. Ensure timely sharing of Investment Statements with the Committee. Organize Investment Committee meetings and prepare minutes.
- 29 Develop and maintain sound financial management systems and written procedures and ensure financial policies and procedures are followed.

### **Personnel Administration**

1. Oversee and process staff's semi-monthly payroll and benefits procurement and administration working with an outsourced payroll company.
2. Conduct periodic payroll analysis and prepare reports.
3. Track and reconcile staff's benefit time tracker to timesheets.
4. Human resource administration – for new employees.
5. Stay up to date on developments in human resources and benefits issues/options.
6. Assist with compensation comparison information for annual employee reviews for the DLC's Compensation Committee. Assist with agenda and material preparation and dissemination of information to the Compensation Committee.
7. Ensure accurate and complete personnel-related record-keeping and personnel files.