



## ROLE OUTLINE

### Sawmill Accountant

**Our Values: Integrity, Respect, Teamwork, Balance and Community**

**Name :**

**Management Responsibility :**

Kaituna Administration Staff of 2-3  
Turnover NZ\$ 32 million  
Assets NZ\$ 20 million

**Reporting Relationship :**

Strategy and Performance Manager (Reporting Manager, based in Nelson)  
Kaituna Sawmill General Manager (Indirect)

**Key Service Recipient(s):**

Strategy and Performance Manager(S & P Manager), Nelson Management Ltd staff,  
General Manager Kaituna Manager, Operation Manager, Site Management Staff,  
Site Operational Staff, Administration Team

**Role Focus:**

Responsibility for all Kaituna sawmill financial and management accounting functions and management of the Administration team. The Accountant leads the administration team to provide support to Kaituna, along with providing accounting functions such as fixed asset accounting, stock valuations, budgeting and forecasting. Key project team member in particular, supporting team with reporting including financial and document control.

**Qualifications:**

Accounting degree or similar, preferred CA membership

**Agreed:**

.....  
Signature of incumbent

.....  
Signature of manager(s)

Date...../...../.....

## POSITION : Sawmill Accountant

Assignment	Accountabilities	Accountable to	Competencies	Performance Measures
Safety	Personal commitment to and compliance with Company Safety Policies and Procedures:	Self, Company staff, suppliers and public	<ol style="list-style-type: none"> <li>1. Knowledge of Company policies and procedures.</li> <li>2. Knowledge of the principles of the Health and Safety in Employment Act.</li> <li>3. Knowledge of emergency procedures.</li> </ol>	<ol style="list-style-type: none"> <li>1. Health and Safety Scorecard distributed to all staff monthly</li> </ol>
Staff Management	Responsible for managing the Administration staff at Kaituna sawmill including Sales and Logistics Coordinator, Receptionist and Payroll Administrator (fixed term) <ul style="list-style-type: none"> <li>• Leading the team in a positive and non critical environment</li> <li>• Encouraging and supporting the team to achieve objectives</li> <li>• Managing performance</li> </ul>	S & P Manager	<ol style="list-style-type: none"> <li>1. Communication</li> <li>2. Leadership</li> <li>3. Empathy</li> <li>4. Staff are enthusiastic about work environment</li> </ol>	<ol style="list-style-type: none"> <li>1. Staff performance reviews undertaken</li> <li>2. Staff quarterly goals in place and being achieved</li> </ol>
Management Team	Carry out role responsibilities as part of the lead management team at the Kaituna sawmill <ul style="list-style-type: none"> <li>• Supporting the General Manager</li> <li>• Contributing to decision making within this team</li> <li>• Contribution to business improvement</li> <li>• Participate in monthly meetings</li> </ul>	Kaituna General Manager and Team	<ol style="list-style-type: none"> <li>1. Ability to work within a team as both a leader and a support player.</li> <li>2. Communication, empathy, desire to see the team achieve.</li> <li>3. Analytical skills.</li> <li>4. Decision making skill.</li> </ol>	<ol style="list-style-type: none"> <li>1. Financial Scorecard and Quarterly goals</li> </ol>
I.T. Support	<ul style="list-style-type: none"> <li>• To Provide IT systems support for the Kaituna sawmill site</li> <li>• To become the TimberSmart super user To provide IT input at company IT meetings and lead IT capital upgrade work</li> </ul>	Kaituna General Manager S & P Manager, Forest Information and Technology Manager	<ol style="list-style-type: none"> <li>1. Understand TimberSmart</li> <li>2. Understand line support required</li> <li>3. Understand the Site future IT requirements</li> <li>4. Able to provide support to Kaituna users.</li> </ol>	<ol style="list-style-type: none"> <li>1. No. of calls to help desk declining</li> </ol>

<b>Assignment</b>	<b>Accountabilities</b>	<b>Accountable to</b>	<b>Competencies</b>	<b>Performance Measures</b>
Month end processes and reporting	<ul style="list-style-type: none"> <li>• Preparation of monthly management reports for Kaituna Sawmill. This includes responsibility for <ul style="list-style-type: none"> <li>• All month end entries related to Kaituna</li> <li>• Accrual of outstanding liabilities (including Freight)</li> <li>• Provision of transaction listings to operational staff</li> <li>• Production of Month End Management report</li> <li>• Preparation of MOR financials and management reporting information</li> <li>• Organise and lead monthly financial review</li> </ul> </li> <li>• Perform reconciliations for processing accounts in accordance with company standards</li> <li>• Preparation of weekly and monthly and year end estimates (forecast) based on projected operating performance</li> </ul>	Kaituna Sawmill Manager and Staff, S & P manager	<ol style="list-style-type: none"> <li>1. Understanding of Processing Business</li> <li>2. Communication of financial issues to operational staff</li> <li>3. Ability to focus on key financial issues</li> <li>4. Ability to assist with resolution of key financial problems</li> <li>5. Understanding month end cut off processes</li> <li>6. Accounting qualifications &amp; skills.</li> </ol>	<ol style="list-style-type: none"> <li>1. Monthly reporting to Kaituna team leaders resulting in heightened awareness of financial position</li> <li>2. Steps always in place to improve performance and hit or exceed financial budget</li> <li>3. Reports for Kaituna site management team and NML prepared accurately and on time</li> <li>4. Financial scorecard prepared and distributed</li> </ol>
Stock Valuation	<ul style="list-style-type: none"> <li>• Supporting the Supply Chain Manager in making sure regular lumber stock counts are carried out appropriately.</li> <li>• Responsibility for other stock counts.</li> <li>• Responsibility for assigning values to stock on hand and making corresponding accounting entries.</li> <li>• Highlighting discrepancies and following up.</li> <li>• Documenting supporting evidence for stock valuation.</li> <li>• Stocks requiring valuation include <ul style="list-style-type: none"> <li>• Lumber (WIP,G,FG)</li> <li>• Chemical</li> <li>• Log</li> <li>• Critical Spares</li> <li>• Other operational as deemed necessary</li> </ul> </li> </ul>	S & P Manager, Kaituna General Manager, Kaituna Supply Chain Manager	<ol style="list-style-type: none"> <li>1. Understands "TimberSmart" production system</li> <li>2. Understands NZ accounting standards with regards to stock valuations</li> <li>3. Organised.</li> <li>4. Able to understand lumber grades</li> </ol>	<ol style="list-style-type: none"> <li>1. Stocktakes performed as per schedule</li> <li>2. Stock valuations re-calculated monthly using information from sales and production team as well as financial information</li> <li>3. Stock valuations understood and analysis disseminated to key staff</li> </ol>

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Budgeting	Work with business managers to prepare annual operating budgets.	S & P Manager, Operational Managers	<ol style="list-style-type: none"> <li>1. Allocation techniques.</li> <li>2. Assessment and review skills to ensure reasonableness.</li> <li>3. Spread sheeting and financial modelling.</li> <li>4. Communication and planning.</li> <li>5. Accounting skills.</li> </ol>	<ol style="list-style-type: none"> <li>1. Budget prepared on time.</li> <li>2. Realistic &amp; Achievable targets in place.</li> <li>3. Budget reports are accurate and on time and distributed to key staff.</li> <li>4. Budget lines up with financial scorecard</li> <li>5. Budget lines up with proposed capital development</li> </ol>
Processing Fixed assets	Responsibility for maintaining the processing fixed asset register and for undertaking the associated accounting entries. Including <ul style="list-style-type: none"> <li>• Ensuring pool capital procedures are complied with</li> <li>• Tracking and reporting on pool capital spend</li> <li>• Correct and timely capitalisation of assets</li> <li>• Correct and timely disposition of assets</li> <li>• Application of correct depreciation rates</li> <li>• Monthly Journal entries associated with Fixed assets</li> </ul>	S & P Manager	<ol style="list-style-type: none"> <li>1. Knowledge of fixed asset accounting processes.</li> <li>2. Knowledge of capital versus operational expenditure principles.</li> <li>3. Depreciation schedules (Tax and book accounting).</li> <li>4. Capital expenditure reporting techniques.</li> <li>5. Reconciliation skills.</li> </ol>	<ol style="list-style-type: none"> <li>1. No significant issues in year end audit</li> <li>2. Correct depreciation rates applied</li> <li>3. Fixed asset register updated correctly and timely</li> </ol>
Debtors	Assist Sales Manager in monitoring Debtors positions. <ul style="list-style-type: none"> <li>• Weekly debtor upload/EOM</li> </ul>	Kaituna Sales Manager, Kaituna General Manager, S & P Manager	<ol style="list-style-type: none"> <li>1. Understand company credit management procedures.</li> <li>2. Work to support Sales Manager in providing information required.</li> </ol>	<ol style="list-style-type: none"> <li>1. Credit limits not exceeded.</li> <li>2. Credit management process implemented.</li> <li>3. Accurate reporting.</li> <li>4. Financial scorecard reflects key KPI's</li> </ol>
Business improvement	Contribution and involvement in business improvement and Lean. Including the following areas: <ul style="list-style-type: none"> <li>• Identification and measurement of areas where change will bring improvement to business performance.</li> <li>• Identify and improve efficiency of workflows</li> <li>• Maximise outcomes from management reporting systems such as Exonet, Labour Manager, Timbersmart</li> <li>• Manage Kaizen ideas and system</li> </ul>	Kaituna General Manager, S & P Manager	<ol style="list-style-type: none"> <li>1. Industry knowledge and experience</li> <li>2. Excellent systems knowledge</li> <li>3. Prepared to challenge the status quo</li> <li>4. Financial analysis skills and experience including NPV, IRR, scenario analysis</li> <li>5. Motivate staff not to accept status quo and seek continuous improvement</li> </ol>	<ol style="list-style-type: none"> <li>1. New relevant measures are set up and recorded</li> <li>2. Increase in appropriate personnel using systems</li> <li>3. Processes reviewed and redundant steps removed</li> </ol>

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Financial and analytical support to operational staff	Provide financial expertise to operational staff as the need arises For example <ul style="list-style-type: none"> <li>• Leasing decisions</li> <li>• Provide financial support in operational PACE projects</li> <li>• Provide financial support in value improvement processes</li> <li>• Daily report</li> <li>• KPI reporting</li> </ul>	Kaituna staff	<ol style="list-style-type: none"> <li>1. Awareness of management accounting concepts.</li> <li>2. Understanding of fixed and variable cost elements and importance of cashflow output in operational decisions.</li> <li>3. Variance analysis capability</li> <li>4. Understanding mill outturns / productivity/ conversion and tableau</li> </ol>	<ol style="list-style-type: none"> <li>1. Kaituna staff in position to make decisions based on accurate and timely financial information.</li> <li>2. Accurate and used as decision tool</li> </ol>
Site Projects	Provide support and guidance to capital development team including: <ul style="list-style-type: none"> <li>• Implement appropriate management reporting system to track actual and forecast expenditure</li> <li>• NPV analysis to assist in decision making process</li> <li>• Budget to actual and variance reports. Highlight issues ahead of time so mitigation and planning can take place</li> <li>• Document register and checklists for signing</li> <li>• Accurate forward cashflows based off timeline</li> <li>• Payment of Invoices when due and performance criteria met.</li> <li>• Manage Delegated authorities</li> </ul>	Kaituna General Manager, S & P Manager	<ol style="list-style-type: none"> <li>1. Delegated authorities</li> <li>2. Financial Analysis</li> <li>3. Exonet system</li> <li>4. Project Budgeting / forecasting and tracking</li> <li>5. Accuracy</li> </ol>	Key project KPI's <ol style="list-style-type: none"> <li>1. return to Log</li> <li>2. Cashflow as per project finalised presentation</li> </ol>
Payroll management	Provide back up and support to Payroll Administrator <ul style="list-style-type: none"> <li>• Manage outsourcing process of payroll</li> <li>• Faciliate ongoing payroll processing via external provider and administration of PFiles</li> </ul>	S & P Manager Business Support (HR) Manager	<ol style="list-style-type: none"> <li>1. Understand the time clock system.</li> <li>2. Work constructively with payroll clerk to resolve issues.</li> <li>3. Ability to work with payroll service provider.</li> <li>4. Basic understanding of Employment law and Holidays Act.</li> </ol>	<ol style="list-style-type: none"> <li>1. No year end audit issues arising from payroll activities.</li> <li>2. Accurate fortnightly pay to all employees – no mistakes.</li> <li>3. Accurate section coding.</li> <li>4. All legal requirements are managed competently.</li> </ol>
<b>Assignment</b>	<b>Accountabilities</b>	<b>Accountable to</b>	<b>Competencies</b>	<b>Performance Measures</b>

Internal Controls and Governance	<p>To lead the implementation of financial internal controls</p> <ul style="list-style-type: none"> <li>• Kaituna delegated authorities</li> <li>• Contract approval systems in place</li> <li>• System controls (Timbersmart, Exonet, P/Order systems)</li> <li>• Mobile phone, Computer, Internet, e mail policies in place</li> <li>• Asset protection policies</li> </ul>	S & P Manager	<ul style="list-style-type: none"> <li>• Knowledge of internal control systems and approaches</li> <li>• Understanding of risks within systems</li> <li>• Internal audit knowledge</li> </ul>	<ul style="list-style-type: none"> <li>• Delegated authorities in place for all staff</li> <li>• Documented internal control procedures in place for all systems</li> <li>• No security outages within the IT infrastructure</li> </ul>
Leading by example	<p>The Site Accountant leads by example with regard to company standards and values</p> <ul style="list-style-type: none"> <li>• High business and personal ethics</li> <li>• Prioritises Health and Safety</li> <li>• Respect and empathy for others</li> <li>• Awareness of community and other stakeholders concerns</li> </ul>	S & P Manager Kaituna General Manager,	<ul style="list-style-type: none"> <li>• Empathy and understanding that progress is made by dedicated people</li> <li>• Broad understanding of Health and Safety and environmental systems</li> <li>• Socially aware of Nelson Forests wider group of stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>• Nil injury levels</li> <li>• Nil environmental outages</li> <li>• No jail time!</li> </ul>