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OFFICE OF GENERAL  
COUNSEL



March 11, 2010

Robert Knop, Esquire  
Assistant General Counsel  
Federal Election Commission  
999 E Street, N.W.  
Washington, DC 20463

AOR 2010-04

**Request for Advisory Opinion**

Dear Mr. Knop:

The purpose of this letter is to request an Advisory Opinion ("AO") from the Federal Election Commission ("FEC") clarifying which persons fall within the restricted class of persons who may be solicited at any time by a Separate Segregated Fund ("SSF"). Specifically, I wish to clarify whether certain employees of Wawa, Inc. ("Wawa") are "executive or administrative personnel" within the meaning of 11 C.F.R. § 1141.1(c).

**Background**

Wawa operates as its primary business a chain of over five hundred and seventy convenience stores, approximately one-half of which also offer motor fueling facilities. These stores are located in Pennsylvania, New Jersey, Delaware, Maryland and Virginia. Wawa is incorporated in the state of New Jersey and maintains corporate headquarters at a campus in Wawa, Delaware County, Pennsylvania. The corporate offices house administrative departments that oversee Wawa's operations.

At Wawa's corporate offices there are numerous managerial employees who work to support Wawa's primary business: operating Wawa's stores. These managerial employees oversee their respective departmental functions and exercise considerable discretion as part of their responsibilities. Manager level employees included in this AO request include: (i) the Loss Prevention Manager, (ii) the Payroll Manager, (iii) the Manager of Retail Accounting and Accounts Payable, (iv) Retail Accounting Assistant Manager and (v) Manager, Inventory Accounting (collectively, the "Managerial Employees"). All of these Managerial Employees have the capacity to craft policies within their departments and areas of expertise that affect Wawa's stores broadly. However, four of these Managerial Employees also directly supervise one or more hourly employees within their respective departments.

Wawa has an affiliated SSF, the Wawa Political Action Committee (FEC #C00148510) to which Wawa employees may contribute. Under the current regulation, most Wawa employees cannot be solicited for donations more than twice per year. 11 C.F.R. § 114.6. Solicitations

include contributions by Wawa employees to the SSF through weekly payroll deductions. Employees within a restricted class of stockholders, executive and administrative personnel and their families may be solicited at any time. *Id.* The regulations define "executive and administrative personnel" as those employees that (1) receive a salary and (2) have "policymaking, managerial, professional, or supervisory responsibilities." 11 C.F.R. § 114.1(c). The definition includes "the individuals who run the corporation's business such as officers, other executives, and plant, division, and section managers" and excludes "salaried foremen and other salaried lower level supervisors having direct supervision over hourly employees." *Id.*

### **Question Presented**

Do the Wawa Managerial Employees who work in the corporate headquarters and who carry out departmental administration and policymaking fall within the restrictive class of employees who may be solicited at any time, despite the fact that these Managerial Employees may directly supervise one or more hourly employees when such hourly employees are not Wawa front-line employees working in its convenience stores?

### **Discussion**

Wawa wishes to be able to legally solicit contributions via weekly payroll deductions from the Managerial Employees as members of the restricted class and feels that current regulations will allow the FEC to classify the Managerial Employees as members of the restricted class. However, due to an ambiguity arising from the exclusion of "foremen and other salaried lower level supervisors having direct supervision over hourly employees," § 114.1(c), Wawa wishes clarification on how the Managerial Employees at its corporate offices are defined.

At first glance, Wawa's Managerial Employees fall within the definition of members of the restricted class, because they have "policymaking, managerial, professional, or supervisory responsibilities," over their respective departmental functions. These employees also fit the definition of "division [or] section managers" as well.

Additionally, the regulations point to 26 C.F.R. 541.200 to provide guidance on the typical responsibilities of executive and administrative personnel. Section 541.200 defines administrative personnel as salaried personnel, "whose primary duty is the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers," and "whose primary duty includes the exercise of discretion and independent judgment with respect to matters of significance." 26 C.F.R. § 531.200, *see also*, §§ 541.201-202. The Wawa Managerial Employees meet the definition of administrative personnel provided in the regulations as their primary duties involve office work related to Wawa's general business operations.

However, in addition to company-wide administrative duties, four of the Managerial Employees also directly supervise one or more subordinates within their departmental function. As such, the Managerial Employees may fall under the exclusion from the restricted class as

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**"salaried lower level supervisors having direct supervision over hourly employees." § 114.1(c). Both the administrator/manager function and direct supervisor of hourly employee function coexist within the Payroll Manager, Manager of Retail Accounting and Accounts Payable, Retail Accounting Assistant Manager and Manager, Inventory Accounting functions, creating an ambiguity over whether such employees fall within the restricted class.**

**I have included packages for each of the five Managerial Employees, which packages include: the pertinent page from Wawa's organization chart for each position, the job description for the Managerial Employee and the job descriptions for the Wawa employees that directly report to each Managerial Employee. To summarize, the following packages are included for your review and consideration:**

- **Loss Prevention Manager (Package #1)**
- **Payroll Manager (Package #2)**
- **Manager, Retail Accounting and Accounts Payable (Package #3)**
- **Retailing Accounting Assistant Manager (Package #4)**
- **Manager, Inventory Accounting (Package #5)**

**I also note that the hourly employees supervised by the Managerial Employees are full time "at will" employees who are eligible for Wawa benefits. These hourly employees are not temporary employees and there is an expectation of their continued employment.**

**Thank you for your attention to this matter; please do not hesitate to contact me directly at 610-361-3607 or my colleague, Katherine Dickinson, Wawa's Associate General Counsel, at 610-358-8291 if you have any questions or if you require further information.**

**Very truly yours,**



**Mark N. Suprenant  
General Counsel and Secretary**





## Position Description

Job Title:	Loss Prevention Manager	Location:	Red Roof
Reports to:	General Counsel and Secretary	FLSA:	Exempt
Department:	Accounting & Finance	Date:	July 2009
Grade:	38		

### Position Summary:

#### Principal Duties:

1. Identify and address areas of risk related to criminal acts, violations of company policy, improprieties and indiscretions in the workplace as well identifying and correcting processes that create risk in the organization.
2. Recommend best practices for preventing financial losses, limiting liability risks related to criminal behavior and provide information on industry standards for the physical of Wawa facilities.
3. Manage a team who successfully deliver their investigative expertise in the field and are responsible for physical security, trending data and identifying areas of risk.
4. Conduct internal investigations for fraud, theft, embezzlement, code of conduct violations, policy violations, credit card fraud, cash losses and other investigations as needed. Based on investigations, recommend policies and practices that will minimize cash losses, deter crime and limit opportunities of employee misconduct.
5. Oversee and evaluate monthly data to determine trends and make recommendations based on crime activity.
6. Conduct high level corporate investigations and provide recommendations for case resolution.
7. Provide detailed reports to management including the Board Report. Manage the LP Dashboard.
8. Make key recommendations to management for process improvement based on the results of investigations.

#### Requirements:

- Bachelor's Degree required in related field, Master's Degree preferred
- Minimum of 5 years of management experience
- High level of knowledge of conducting internal and criminal investigations
- Excellent interviewing/interrogation skills
- Excellent analytical, problem solving, communication, interpersonal and presentation skills
- Ability to trend and understand financial data, including shrink and employee indiscretions
- Ability to ascertain facts and data to make key decisions and resolve issues in a timely manner
- Ability to interact with law enforcement authorities and all levels of the corporate structure

*Preceding job description has been designed to indicate the general nature and level of work performed by associates within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications required of associates assigned to this job.*

- **Knowledge of SAP reporting tools including BW reports**

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## Position Description

Job Title:	Loss Prevention Investigator	Location:	Field
Reports to:	Loss Prevention Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	April 2009
Grade:	33		

### Position Summary:

Utilizes proper investigative techniques and acts as the primary liaison with field operations management. Conducts investigations into cash losses, deposit shortages, associate theft, overall shrinkage, and other matters.

### Principal Duties:

1. Identify areas of risk and make recommendations for upstream process improvement to prevent future losses.
2. Conducts confidential investigations into employee theft, credit card fraud, cash losses, AT Systems discrepancies, general shrink losses and other loss prevention and security investigations.
3. Prioritizes cases and manages assigned caseload while addressing immediate need cases. Ensures information is properly documented and tracked.
4. Gathers facts and data skillfully via interviews, store reports, store data and other investigative tools. Evaluates store records, conditions, and management to reconstruct the situations and conditions that caused losses.
5. Resolves cases and recommends the best course of action for management including termination and criminal prosecution.
6. Makes recommendations to senior management for loss prevention process improvements, and aids the rollout of corporate loss prevention initiatives.
7. Maintains contact with local law enforcement officials and reviews store surveillance tapes. Reports suspicious activities to appropriate authorities and aids law enforcement in investigations.
8. Partners with regional team and provides the regional team with loss prevention support.
9. Coaches and counsels store management on loss prevention; provides training on such issues.

### Requirements:

- Bachelor's Degree in criminal justice, pre-law or related field
- 3-5 years of related experience; store experience preferred
- Knowledge of store document analysis, surveillance systems, and day-to-day store operations
- Demonstrated investigative experience and willingness to conduct investigative interviews
- Excellent analytical, problem solving, communication and interpersonal skills
- Ability to ascertain facts and data to make key decisions and resolve issues in a timely manner
- Ability to interact with law enforcement authorities and all levels of the corporate structure

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- Ability to work all shifts including weekends
- Excellent computer skills

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## Position Description

Job Title:	Sr. Security Advisor	Location:	Red Roof
Reports to:	Loss Prevention Manager	FLSA:	Exempt
Department:	Loss Prevention	Date:	2009
Grade:	35		

### Position Summary:

Responsible for the maintenance of physical security at Wawa Inc. and serves as the subject matter expert for the organization. Acts as the primary liaison with law enforcement for the organization.

### Principal Duties:

1. Serves as subject matter and technical expert for physical security equipment and programs, specifically cameras, alarms, security vendors and other related equipment. Serves as the primary contact in the selection of security vendors and equipment.
2. Skillfully assists in investigations of hold-ups, robberies, burglaries, identity theft, bomb threats, assaults, and scams, in conjunction with law enforcement officials.
3. Develops, communicates and implements company wide crime prevention initiatives and execution plans specifically pertaining to Robbery Prevention Program.
4. Responsible for developing a schedule for relationship building visits to law enforcement agencies in the locales where Wawa conducts business. Regularly meets with law enforcement to review security tapes.
5. Provides monthly management reports summarizing security incidents, results and action plans.
6. Acts as the physical security representative for the monthly Security Committee meetings.
7. Researches and continually seeks new security technology; keeps abreast of security best practices and trends in industry. Ensures best practices are employed for the protection of all Wawa Associates
8. Acts as primary liaison with the Central Station and on a daily basis monitors the security calls received that require security team attention.
9. Provides support to the internal investigations and safety teams.
10. Advises Store Design and Construction team to ensure that Wawa store locations are designed and remodeled with primary focus on security and security equipment.
11. Represents Wawa at community events, usually related to law enforcement.
12. Identifies and coordinates the selection of security vendors, company wide, including coordination of the RFP process and preliminary contracts negotiation.
13. Leads security related project teams.

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**Requirements:**

- Bachelor's Degree (Master's Degree preferred) plus 3 to 5 years of work experience (2-3 years security related experience); or 5 to 7 years related work experience with specialized training
- Strong technical expertise of security related and surveillance equipment
- Knowledge of state and local law enforcement regulations
- Strong written and verbal communication skills, including presentation skills
- Ability to work with minimum supervision and make independent decisions
- Demonstrated ability to work with all levels of management and law enforcement officials
- Strong PC skills

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## Position Description

Job Title:	Loss Prevention Analyst/Investigator	Location:	Red Roof/PA/NJ
Reports to:	Loss Prevention ("LP") Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	April 2009
Grade:	35		

### Position Summary:

Provides detailed analysis and interprets data related to shrink trends due to employee theft, cash loss, credit card fraud, policy violations and other factors utilizing BW reports, LP Case Tracking System, SAP reporting tools and other data. Update and maintain the LP Case Tracking system providing process improvements, cost avoidance and potential opportunities for incremental financial benefits. Track LP case information, including financial losses and recoveries. Conduct confidential investigations in PA and NJ for employee theft, cash loss and other types of fraud and policy violations.

### Principal Duties:

1. Provide monthly & ad hoc detailed analysis of LP case data including:
  - Trend financial impact of shrink due to theft and policy violations based on data recorded in the LP Case tracking system
  - Trend and analyze LP case data to provide critical and actionable information for management to react to opportunities and issues
  - Utilize BW and SAP reporting tools to identify potential financial benefits and develop business case using predictive models to justify efforts which target and prevent shrink and mitigate risk
  - Trend and analyze organizational shrink trends for the company
2. Recommend and implement process improvements, on an ongoing basis, for tracking LP data, including financial losses and recoveries
3. Trend and analyze organizational shrink trends and provide actionable data for the development of processes that will prevent future losses
4. Develop a process for tracking LP recoveries and averted losses at store level and through the judicial process
5. Create an organizational predictive model for shrink and physical security risk
6. Provide support for the LP team by performing Loss Prevention Investigator duties (training will be provided) as needed including:
  - Conduct confidential investigations into employee theft, credit card fraud, cash losses, AT System discrepancies, general shrink losses and other loss prevention and security Investigations
  - Prioritize cases and manages assigned caseload while addressing immediate need cases. Ensure information is properly documented and tracked.
  - Gather facts and data skillfully via interviews, store reports, store data and other investigative tools. Evaluates store records, conditions, and management to reconstruct the situations and conditions that caused losses.
  - Resolve cases and recommends the best course of action for management including termination and criminal prosecution.
7. Make recommendations to senior management for loss prevention process improvements, and aids the rollout of corporate loss prevention initiatives.

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8. Maintain contact with local law enforcement officials and reviews store surveillance tapes. Reports suspicious activities to appropriate authorities and aids law enforcement in investigations.
9. Partner with regional team and provides the regional team with security support as needed.
10. Coach and counsel store management on loss prevention; provides training on such issues.

**Requirements:**

- Bachelor's Degree in Finance or Related Business Degree
- 1-3 years experience of financial analysis
- Knowledge of SAP reporting tools including BW reports
- Technical knowledge of Microsoft Access
- Excellent analytical, problem solving, communication and interpersonal skills
- Ability to ascertain facts and data to make key decisions and resolve issues in a timely manner
- Ability to interact with law enforcement authorities and all levels of the corporate structure

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Payroll Manager		3203
	03203A	
Payroll Specialist	03203A	
Sr. Payroll Specialist	03203A	
Payroll Team Lead	03203A	
Sr. Payroll Specialist	03203A	
Sr. Payroll Specialist	03203A	
Payroll Specialist	03203A	



## Position Description

Job Title:	Payroll Manager	Location:	Red Roof
Reports to:	Controller	FLSA:	Exempt
Department:	Payroll	Date:	2009
Grade:	38		

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### Position Summary:

Primary responsibility is to accomplish Wawa's strategic objectives for payroll processing. Manages the activities of the Payroll Department by coordinating the development of systems, controls and processes needed to produce and timely and accurate payroll which complies to federal, state and local laws.

### Principal Duties:

1. Manages the preparation and timely distribution of a weekly payroll for approximately 17,000 associates including a monthly executive payroll and yearly and monthly bonuses. Ensures that all controls are established so each payroll is accurate. Complies with federal, state and local laws and conforms to Wawa's policies and procedures.
2. Manages and directs the payroll activities established by the HRIT cross-functional team. This includes reviewing upgrades to the system, testing processing and ensuring payroll compliance when other departments implement changes to the HRIS.
3. Establishes, coordinates and directs the implementation of the yearly payroll objectives that conform to Wawa's corporate strategic objectives.
4. Plans, develops and implements controls and conducts analyses of the automated payroll system to ensure accuracy. Coordinates the development of reporting systems that informs all levels of Wawa Management of the information, trends and exceptions in payroll that will enhance controls and highlight opportunities. Recommends solutions, where appropriate.
5. Identifies needs for system revisions and formulates system requests and recommendations. Develops, implements, and tests all system revisions or enhancements and analyzes post implementation results.
6. Prepares and controls the annual payroll budget. This includes establishing capital needs, evaluating vendors and purchasing equipment that enables payroll to meet the objectives of Wawa.
7. Recruits, hires, develops and trains subordinates. Determines work procedures, prepares work schedules, and expedites work flow with focus on enhanced teamwork and the establishment of clear standards and policies to enable increased efficiency.
8. Represents Wawa at Federal, State and Local wage and hour audits to minimize liability. Takes and communicates actions to enhance compliance.

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9. Ensures the preparation of the monthly financial statement for Market Operators, which includes payments and posting Wawa's expense to the corporate financial records.
10. Provides the Payroll Department with leadership and continuous improvement of standard to enable a more customer focused and responsive department.

**Requirements:**

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- Bachelors Degree in Accounting, Business or related area
  - 5 years experience with a large computerized payroll system
  - 5 years supervisory experience
  - Practical knowledge of Federal, State and Local wage and hour laws
  - Knowledge of Federal, State and Local tax laws as related to payroll.
  - Tax accounting skills
  - Computer skill MS Access MS Excel, Word and Power Point) and ad hoc reporting experience
  - Strong analytical abilities
  - Strong interpersonal skills
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## Position Description

Job Title:	Payroll Specialist	Location:	Red Roof
Reports to:	Payroll Manager	FLSA:	Non-Exempt
Department:	Payroll	Date:	2009
Grade:	29		

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### Position Summary:

The Payroll Specialist is responsible for assisting in the processing of weekly payroll for 17,000 Wawa associates. This includes time entry for Administrative, Union, and Store Operations Associates, as well as ensuring that the interfaces from the various time entry systems are fully functioning and all controls are in place to ensure a successful payroll. The Payroll Specialist operates in a high volume call area and interacts frequently with associates and external vendors to resolve discrepancies and answer questions regarding payroll matters. The Payroll Specialist is required to be on call 24 hours on the day that the payroll process is executed.

### Principal Duties:

1. Ensures that payroll information has been submitted from the Store Operations, Administrative and Union areas of Wawa. Ensures that necessary system interfaces have been properly loaded and contain accurate payments. Reviews various validation reports that are generated during the payroll processing cycle. Researches and authorizes adjustments to ensure that all Wawa Associates are paid correctly.
2. Ensures all paychecks are signed, sealed and delivered to all Wawa Associates. Responsible for the paycheck distribution schedule. Coordinates the schedule with Wawa's dairy distribution and Wawa's internal delivery to ensure all checks are delivered timely. Arranges all special deliveries for paychecks upon request.
3. Collects, organizes, and inputs special payroll data (vacation and personal days, adjustments, short-term disability, long-term disability, etc.) as necessary. Controls, documents, and inputs all non-taxable reimbursements such as educational, relocation, and miscellaneous business expense reimbursements.
4. Responsible for timely payment and reconciliation of state and local tax payments.
5. Inputs and maintains wage garnishments. Responds to inquiries from associates and garnishing agencies.
6. Prepares and calculates manual checks (taxes, deductions, fringes, etc.).
7. Responsible for the documentation, input, reconciliation and payments of all payroll deductions (Charity, Rent, Bonds, PAC, Loans, Union dues, etc.), as well as federal, state, local, and unemployment taxes that need to be established and/or paid for all Wawa Associates.
8. Researches and responds to Wawa Associates of all levels regarding various payroll matters. Responds within a twenty-four hour timeframe.
9. Performs other special duties/projects as assigned by the Payroll Manager.

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**Requirements:**

- H.S. Diploma
  - Minimum of 5 years office or Wawa experience
  - Ability to maintain confidentiality for information viewed and handled
  - Excellent customer service skills and the ability to communicate with associates of all levels
  - Knowledge of Microsoft Office Applications; Excel, Word
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## Position Description

Job Title:	Senior Payroll Specialist	Location:	Red Roof
Reports to:	Payroll Supervisor	FLSA:	Non-Exempt
Department:	Payroll	Date:	2009
Grade:	30		

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### Position Summary:

Processes weekly payroll for 17,000 Wawa associates. Maintains time entry for Administrative, Union, and Store Operations associates, as well as ensures that the interfaces from the various time entry systems are fully functioning and all controls are in place to provide a successful payroll. Operates in a high volume call area and interacts frequently with associates and external vendors to resolve discrepancies and answer questions regarding payroll matters. Implements payroll process changes and performs complex and specialized technical work in the area of finance involving the preparation and maintenance of Wawa's payroll system.

### Principal Duties:

1. Ensures that payroll information has been submitted from the Store Operations, Administrative and Union areas of Wawa. Ensures that the necessary system interfaces have been properly loaded and contain accurate payments. Reviews various validation reports that are generated during the payroll processing cycle. Researches and authorizes adjustments to ensure that all Wawa associates are paid correctly.
2. Completes various tax forms and makes payment to local taxing authorities, according to the law. Reconciles school district taxes and local income taxes against the payroll system and general ledger. Coordinates the system setup of local taxes and occupational privilege taxes for all Wawa stores, and communicates with government tax agencies.
3. Assists in the reconciliation, creation, and distribution of W-2 forms. Coordinates the filing of W-2 forms with federal, state, and local governments.
4. Processes bonus calculations for General Managers, Assistant Managers, and Area Managers. Reconciles payroll to the general ledger, and works with the Compensation Department to ensure that special compensation agreements are accurately administered.
5. Documents, records and communicates all wage attachments, according to court order specifications. Ensures all deductions comply with federal and state law. Ensures deductions are setup properly within HRIS, and payments are made to the correct tax authority. Reconciles wage attachment liability account and ensures proper payments have been made.
6. Administers new programs for Store Operations and the Unions, relating to payroll special payments and special deductions.
7. Maintains escheatment account. Ensures Wawa complies with each state's law regarding the documenting and payment of all unpaid payroll and account payable checks. Makes payments to various states as per their guidelines.
8. Researches and responds to Wawa associates of all levels regarding payroll matters. Responds within a twenty-four hour timeframe.

9. Provides training for new departmental associates and serves as a mentor for Payroll Specialists. Completes the Payroll Supervisor's functions in his/her absence.
10. Performs special projects or other functions as assigned by the Payroll Supervisor or Payroll Manager.

**Requirements:**

- Associate's degree, accounting, business or finance preferred
- 10 years of experience in a high volume payroll or accounting environment
- Ability to analyze and solve problems with little supervision
- Advanced experience with Microsoft Office programs, especially Excel and Word
- Excellent customer service skills and ability to communicate with associates at all levels
- Ability to handle confidential information

**Disclaimer:**

The above statements are intended to describe the general nature and level of work being performed by people assigned to this classification. These statements are not an exhaustive list of all responsibilities, duties and skills required of the personnel so classified.



## Position Description

Job Title:	Payroll Team Lead	Location:	Red Roof
Reports to:	Payroll Manager	FLSA:	Non- Exempt
Department:	Payroll	Date:	2009
Grade:	31		

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### Position Summary:

The Payroll Team Lead is responsible for processing of weekly payroll for 17,000 Wawa associates. The Payroll Team Lead operates in a high volume call area and interacts frequently with associates and external vendors to resolve discrepancies and answer questions regarding payroll matters. The Payroll Team Lead is responsible to implement payroll process changes and to perform complex and specialized technical work in the area of finance involving the preparation and maintenance of Wawa's payroll system.

### Principal Duties:

1. Ensures that payroll information has been submitted from the Store Operations, Administrative and Union areas of Wawa. Ensures that necessary system interfaces have been properly loaded and contain accurate payments. Reviews various validation reports that are generated during the payroll processing cycle. Researches and authorizes adjustments to ensure that all Wawa associates are paid correctly.
2. Researches, documents, and submits system enhancements or problems regarding the payroll system to the IT Project Manager, ROI, and the Payroll Manager. Assists in developing, testing, and implementing improvements to the system.
3. Assists in the reconciliation, creation, and distribution of W-2 forms. Coordinates the filing of W-2 forms with federal, state, and local governments.
4. Maintains the processing of CGM bonus calculations for General Managers, Assistant General Managers, and Area Managers. This includes reconciling payroll to the general ledger, as well as manually tracking, calculating and issuing payment of special compensation arrangements (25% of Store Management).
5. Documents, records and communicates all wage attachments, according to court order specifications. Ensures all deductions comply with federal and state law. Ensures deductions are set up properly in HRIS, and payments are made to the correct tax authority. Reconciles wage the attachment liability account and ensures proper payments have been made.
6. Responsible for making accurate payments to the Local Unions, Federal Reserve, Political Action Fund and 401(k) fund. Reconciles the liability accounts against the payroll system and general ledger system. Reconciles the bank transmission and the Automated Clearing House (ACH) transmission against a weekly payroll.
7. Develops and implements new programs for Store Operations and the Unions, relating to payroll special payments and special deductions (Safety Shoes, Prize Money, Awards, etc).

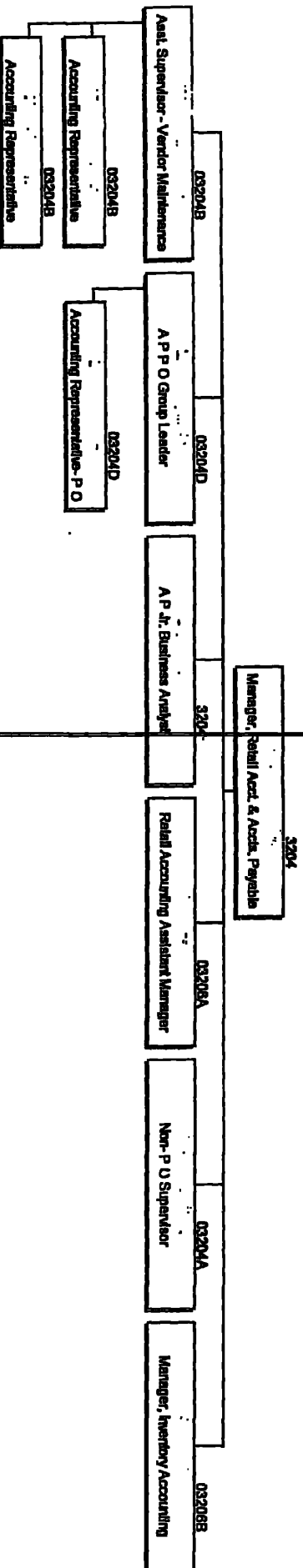
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8. Provides day-to-day leadership and work direction to the Payroll Team. Monitors workflow and helps in the directing and training of Payroll Associates. Provides support in implementing and monitoring of developmental programs for individual staff members. Assists in the completion of interim and annual performance reviews and interviewing and recommending hiring decisions.
9. Researches and responds to Wawa associates of all levels regarding payroll matters. Respond within a twenty-four hour timeframe
10. Performs special projects or other functions as assigned by the Payroll Manager.

**Requirements:**

- Associate's degree. Accounting, business or finance desirable.
  - Minimum 7 years in a high volume payroll/accounting environment)
  - Ability to analyze and solve problems with little supervision
  - Advanced experience with Microsoft Office programs (Excel, Word)
  - Ability to manage and prioritize multiple projects simultaneously.
  - Excellent customer service skills and ability to communicate with associates at all levels
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## Position Description

Job Title:	Retail Accounting and AP Manager	Location:	Red Roof
Reports to:	Controller	FLSA:	Exempt
Department:	Accounting & Finance	Date:	June 2009
Grade:	39		

### Position Summary:

Manages the day-to-day activities of the Retail Accounting and Accounts Payable Department, a fast-paced, process oriented environment consisting of daily and weekly deadlines. Provides strategic and day-to-day leadership to the managers, supervisors and analysts of Retail Accounting and Accounts Payable team by streamlining processes and enhancing systems to maximize efficiencies across the department. Manages departmental staffing, including training, evaluating, coaching and developing all Retail Accounting and Accounts Payable associates.

### Principal Duties:

1. Oversees the daily, weekly and period-end workloads of the management/supervisory staff related to Sales Audit/Inventory Control, Accounts Payable and Vendor Master. Ensures deadlines are met in a timely manner for period-end closings, and that related accrual information meets Corporate Accounting's high quality standards, and are in compliance with generally accepted accounting principles. Expedites workflow with a focus on enhanced teamwork and the establishment of clear standards and policies to enable increased efficiency.
2. Meets weekly with Management/Supervisory Team to facilitate the resolution of issues and ensure adequate resources are available.
3. Ensures proper setup and maintenance of all SAP systems and BW Reporting.
4. Establishes, communicates and coordinates procedures in conjunction with internal departments. Ensures timely flow and quality control of all information related to sales, inventory and invoices. Reviews account information in order to provide quality improvement metrics.
5. Assists in and supports the weekly and period end accounting closing through review and signoff of journal entries, balance sheet analysis for key accounts and preparation of supporting schedules. Ensures period end closing deadlines are met.
6. Manages departmental staffing, including training, evaluating, coaching and developing all Retail Accounting, Accounts Payable and Vendor Master Associates.
7. Manages the continuous process improvements and documentation efforts to create efficiencies. Performs special projects (e.g., analysis, reporting, and process development) and other duties assigned by the Controller.

**Requirements:**

- Bachelor's degree in Accounting or related business discipline; Master's degree or CPA preferred
- 8 or more years of supervisory experience, retail industry experience preferred
- Strong analytical, reporting, organizational and problem-solving skills required to develop and implement the most effective solutions to meet a wide variety of challenges
- Proven project management skills and experience
- Excellent verbal and written communication skills, including presentation skills
- Strong interpersonal skills, including the ability to work in a team environment, provide associate training and deal effectively with others to accomplish goals





## Position Description

Job Title:	Accounts Payable Assistant Supervisor – Vendor Maintenance	Location:	Red Roof
Reports to:	AP Assistant Manager	FLSA:	Exempt
Department:	Accounts Payable	Date:	March 2009
Grade:	31		

### Position Summary:

Supports the AP Assistant Manager in the daily leadership and guidance of the Vendor Maintenance team. Assists in training, assessing and developing all members of the Vendor Maintenance team.

### Principal Duties:

1. Works with the RA AP Manager to ensure adequate staffing, workload balancing and training. Provides input to the RA AP Manager about formulating and implementing developmental programs for individual staff members.
2. Assists in the creation of job descriptions. Performs and completes first level review of interim and annual performance evaluations of Vendor Maintenance Representatives with an emphasis on the use of SMART goals.
3. Provides work direction to the Vendor Maintenance Team in completing the daily activities related to the vendor set up, maintenance and the processing of EDI, ACH, e-Payables and checks proposals.
4. Oversees the Check Printing Process. Verifies that payments are accurate and timely. Controls and safeguards the check stock throughout the process. Monitors the verification of checks and resolves all issues.
5. Reviews analysis and researches related to the unclaimed funds account to ensure issues are resolved in a timely and accurate manner in accordance with applicable escheat laws. Initiates initial contact with vendors, state agencies and internal departments to ensure issues are resolved. Reviews necessary journal entries prior to being parked in the SAP system
6. Interacts and communicates with a variety of internal departments and external vendors to resolve any outstanding issues.
7. Review and ensures analysis for 1099 reporting throughout the year is completed in a timely manner. Ensures all discrepancies and issues are resolved prior to processing the Year End 1099 Tax information.
8. Completes all month end and year end closing processes related to vendor maintenance activities.
9. Performs special projects (analysis, reports, etc.) and other duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline or relevant work experience preferably in a

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retail organization

- 5+ years of accounts payable or related business experience
- Strong analytical skills required to gain insights into data in order to transform facts and figures into meaningful information to be used in evaluating the business, improving processes and/or identifying opportunities
- Ability to work well independently as well as in a team environment
- Strong interpersonal and communication skills including written and verbal skills
- Solid working knowledge of Microsoft Excel
- SAP experience preferred

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## Position Description

Job Title:	Accounts Payable Group Leader – PO	Location:	Red Roof
Reports to:	RA and AP Manager	FLSA:	Non-Exempt
Department:	Accounting & Finance	Date:	March 2009
Grade:	29		

### Position Summary:

Supports the Accounts Payable PO group by providing daily leadership, direction, training and mentoring. Oversees the PO Process and works with Management to keep informed of departmental issues and accomplishments.

### Principal Duties:

1. Providing day-to-day leadership and work direction to the PO team. Monitors workflow to ensure timely and accurate payments are made for PO related invoices.
2. Performs periodic reviews of selected PO procedures to ensure compliance and accuracy. Provides metrics to support the findings.
3. Responsible for the training and development of PO associates. Provides support in implementing and monitoring of developmental programs for individual staff members. Performs first level review in the completion of interim and annual performance reviews and interviewing and recommending hiring decisions.
4. Oversees the PO process by monitoring system reports to ensure “Procure to Pay” process is adhered to. Researches, analyzes and resolves all PO discrepancies for accuracy, price, quantity and goods receipts. Resolves all receiving and invoicing issues with internal departments and external vendors.
5. Analyzes and reviews information provided by PO associates related to opportunities to convert non-PO purchases and services into PO’s. Initiates initial contact with identified departments to convert vendors to use the PO system and monitors conversion process.
6. Processes invoices for selected PO vendors by performing all required research, data entry and parking of invoices.
7. Coordinates and reviews communication with internal departments and external vendors to resolve invoicing issues.
8. Completes period-end closing duties including month end accruals and balance sheet analysis.
9. Performs special projects (analysis, reports, etc.) and other duties as assigned.

### Requirements:

- Bachelor’s Degree in Accounting or related business discipline, or relevant work experience preferably in a retail organization
- 3-5 years of accounts payable, or related business experience

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- 3-5 years supervisory experience
- Strong analytical skills required to gain insights into data in order to transform facts and figures into meaningful information to be used in evaluating the business, improving processes and/or identifying opportunities
- Ability to work well independently as well as in a team environment
- Strong interpersonal and communication skills including written and verbal skills
- Solid working knowledge of Microsoft Excel
- SAP experience preferred

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## Position Description

Job Title: Accounts Payable Jr. Business Analyst Location: Red Roof  
Reports to: Accounts Payable Manager FLSA: Exempt  
Department: Accounts Payable Date: March 2009  
Grade: 31

### Position Summary:

Supports the Accounts Payable Department by managing projects, analyzing expense trends, developing and maintaining reports as requested and managing process improvements projects.

### Principal Duties:

1. Assists in the development and on-going maintenance of new and existing reports used to identify process improvements and efficiencies within AP and other affected departments.
2. Analyzes periodic expenses and assists in the initial preparation of various management reports with an emphasis on identifying significant expense trends.
3. Supports and assists in the maintenance for bi-annual system updates, updates documentation and coordinates the resources, identified by management, for system testing and documents and communicates testing results to the Accounts Payable Management team.
4. Assists in managing all AP related process improvement projects. Helps to create initial plan outlining resources, timelines and project needs for review by AP manager. Supports executing the project plan, monitoring the progression of the project and developing metrics to track the project's success during the pre and post implementation phase.
5. Assists with the period-end and year-end accounting closings. Ensures the timely and accurate completion of standard and miscellaneous accruals, journal entries and interfaces.
6. Completes other special projects (analysis, reports, etc) and other duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline required
- 1-3 years of accounts payable, staff accounting or auditing experience
- Strong analytical and problem solving skills
- Ability to work well independently as well as in a team environment
- Strong interpersonal and communication skills including written and verbal skills
- Solid working knowledge of Microsoft Excel
- SAP experience preferred

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## Position Description

Job Title: Retail Accounting Assistant Manager – Sales Audit      Location: Red Roof  
Reports to: Retail Accounting and AP Manager      FLSA: Exempt  
Department: Accounting & Finance      Date: June 2009  
Grade: 36

### Position Summary:

Manages the day-to-day activities of the Sales Audit group within a fast-paced, constantly changing environment consisting of weekly deadlines and special project activities. Provides strategic and day-to-day leadership to the associates of this department who are engaged in the accounting, auditing, reconciliation, analysis and reporting. Manages the Sales Audit group's weekly workloads, while streamlining processes and enhancing systems to maximize the effectiveness and efficiency of the group.

### Principle Duties:

1. Oversees the activities of the Sales Audit staff to ensure that each activity provides value through enhanced analyses, superior customer service and concise reporting. Examines and reengineers these activities and related business processes in order to facilitate financial reporting and meet established business requirements/guidelines.
2. Develops, implements and manages performance measurements and new processes that create department and cross functional efficiencies.
3. Oversees and directs departmental efforts in connection with strategic projects that impact Sales Audit processes. Manages resources and project plans to ensure proper focus and effort is dedicated to strategic projects.
4. Directs training and development efforts for all Sales Audit team by identifying tailored training and development plans for all professional and clerical personnel, by creating associate development plans that address technical and interpersonal needs. Coordinates interim and annual performance evaluations of the Sales Audit team.
5. Coordinates and oversees the customer service level provided by the Sales Audit team and generates regular performance reporting on Sales Audit's performance. Meets with Marketing, Store Operations and Supply Chain management to review service levels and assess related departmental strengths and weaknesses.
6. Responsible for the analysis and preparation of periodic Retail Accounting adjustments related to the stores.
7. Coordinates the review and reconciliation of all third party gift card, Wawa convenience card and coupon transactions. Reviews and approves the weekly payment to the external vendor. Prepares related weekly adjusting entries.

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8. Coordinates the services of our outside coupon processing service, performs weekly analysis of the processor's results and prepares adjustments to the stores to reflect the result of the processor's audits of store coupon redemptions.
9. Performs special projects and other duties as assigned.

**Requirements:**

- Bachelors Degree in Accounting or related business field required; MBA and/or CPA preferred.
  - Seven to ten years of accounting experience, preferably in a retail organization dealing with sales audit, inventory and/or accounts payable systems and the related business processes.
  - Three to five years of supervisory experience with a demonstrated ability to lead a diverse team in achieving strategic goals and objectives.
  - Demonstrated ability to consistently utilize technology to improve workflow processes and create efficiencies.
  - Strong interpersonal skills, including the ability to develop associates through effective mentoring and coaching techniques.
  - Proven multiple project management skills and experience.
  - Ability to work collaboratively and independently, accessing all levels and functions in the organization.
- 

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## Position Description

Job Title:	Accounts Payable Supervisor – Non-PO	Location:	Red Roof
Reports to:	AP Assistant Manager	FLSA:	Exempt
Department:	Accounts Payable	Date:	March 2009
Grade:	33		

### Position Summary:

Provides leadership, work direction and technical guidance to the Accounts Payable team. Ensures that all processes are working effectively and efficiently. Provides leadership within the accounts payable team. Supports the period and year end closings.

### Principal Duties:

1. Manages and oversees weekly manual and automated Non-PO invoice auditing and processing, to ensure all expense payments are made in a timely and accurate manner.
2. Coordinates and oversees the period-end and year-end accounting closings. Ensures the timely and accurate completion of standard and miscellaneous accruals, journal entries and interfaces.
3. Analyzes periodic expenses and prepares various management reports with an emphasis on identifying and communicating significant expense trends to users of financial statements. Develops and maintains new and existing reports used for expense analyses.
4. Tests, coordinates and communicates ongoing changes to Accounts Payable policies, procedures and workflows. Researches, identifies tests system enhancements to create efficiencies within the system and department.
5. Develops, coaches, and trains associates. Completes interim and year end performance reviews. Interviews and recommends hiring decisions. Documents and manages associate relation issues.
6. Interacts and communicates with a variety of internal departments and external vendors to resolve issues.
7. Completes special projects (analysis, reports, etc.) and other duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline
- Five to seven years of accounts payable or related business experience
- 5 -7 years proven supervisory skills and the ability to lead and direct a large team
- Strong analytical and problem solving skills
- Ability to work well independently as well as in a team environment
- Strong interpersonal and communication skills including written and verbal skills
- Solid working knowledge of Microsoft Excel
- SAP experience preferred

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## Position Description

Job Title:	Manager, Inventory Accounting	Location:	Red Roof
Reports to:	Retail Accounting and AP Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	June 2009
Grade:	37		

### Position Summary:

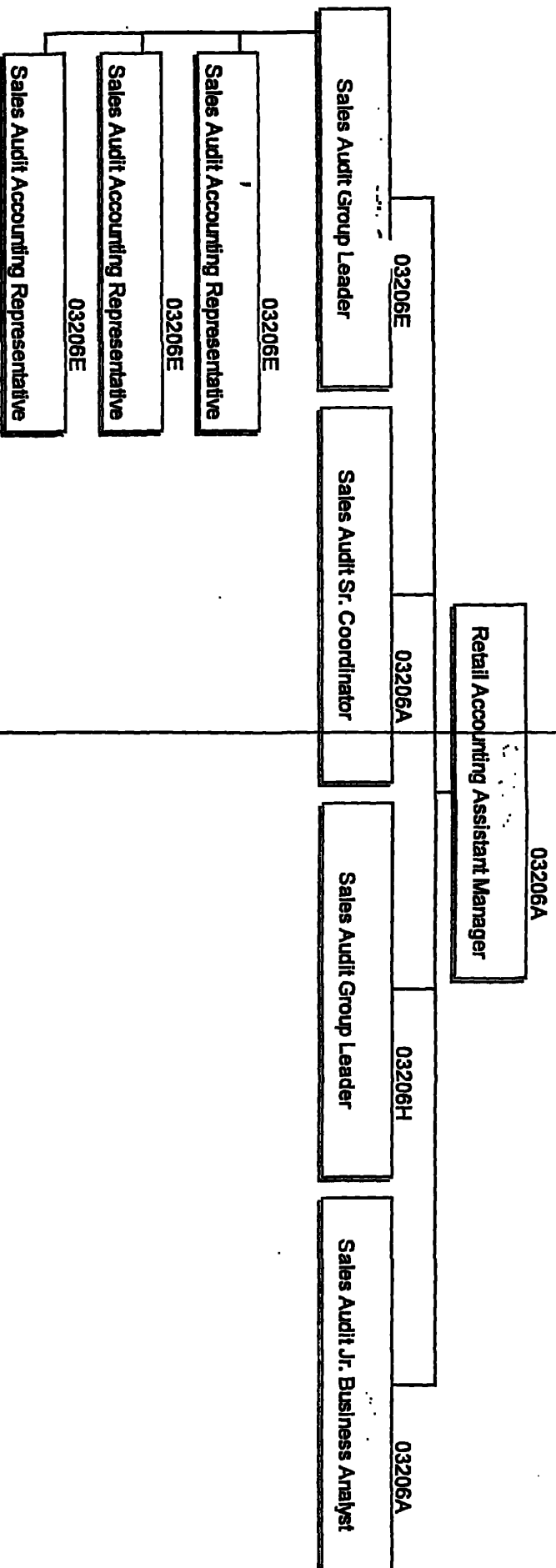
### Principal Duties:

1. Prepares and distributes weekly and period-end analyses performed by the Retail Accounting Business Analysts. Ensures that all reporting practices are consistent with GAAP for external reporting and internal business requirements for internal reporting.
2. Reviews and analyzes weekly store inventory levels and costs, creating necessary reports to identify unusual inventory movements. Supervises the investigation and ensures the timely resolution of all inventory issues.
3. Develops process improvements to increase efficiencies in Inventory Accounting group. Provides data and information to Finance and Operational teams.
- ~~4. Ensures adequate resources are employed to respond quickly and accurately to management's requests for ad-hoc analysis and information with an emphasis on highlighting current trends impacting gross profit and evaluating new marketing programs.~~
5. Reviews and analyzes month end closing procedures including balance sheet analysis and account reconciliation.
6. Recruits, hires and supervises the workload and development of the analysts to maintain compliance with financial reporting deadlines
7. Works cross functionally with internal customers to identify and resolve issues, addressing resource requirements necessary for Inventory Accounting to meet those needs.
8. Performs special projects and other duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline, CPA or MBA preferred
- 7 years of Accounting and reporting experience
- 4 or more years of supervisory experience
- Demonstrated analytical and reporting skills
- Strong written, communication, interpersonal, and verbal presentation skills
- Strong analytical, organizational and problem-solving skills
- Possesses the ability to work well independently as well as in a team environment
- Proven multiple project management skills and experience

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## Position Description

Job Title:	Retail Accounting Assistant Manager – Sales Audit	Location:	Red Roof
Reports to:	Retail Accounting and AP Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	June 2009
Grade:	36		

### Position Summary:

Manages the day-to-day activities of the Sales Audit group within a fast-paced, constantly changing environment consisting of weekly deadlines and special project activities. Provides strategic and day-to-day leadership to the associates of this department who are engaged in the accounting, auditing, reconciliation, analysis and reporting. Manages the Sales Audit group's weekly workloads, while streamlining processes and enhancing systems to maximize the effectiveness and efficiency of the group.

### Principle Duties:

1. Oversees the activities of the Sales Audit staff to ensure that each activity provides value through enhanced analyses, superior customer service and concise reporting. Examines and reengineers these activities and related business processes in order to facilitate financial reporting and meet established business requirements/guidelines.
2. Develops, implements and manages performance measurements and new processes that create department and cross functional efficiencies.
3. Oversees and directs departmental efforts in connection with strategic projects that impact Sales Audit processes. Manages resources and project plans to ensure proper focus and effort is dedicated to strategic projects.
4. Directs training and development efforts for all Sales Audit team by identifying tailored training and development plans for all professional and clerical personnel, by creating associate development plans that address technical and interpersonal needs. Coordinates interim and annual performance evaluations of the Sales Audit team.
5. Coordinates and oversees the customer service level provided by the Sales Audit team and generates regular performance reporting on Sales Audit's performance. Meets with Marketing, Store Operations and Supply Chain management to review service levels and assess related departmental strengths and weaknesses.
6. Responsible for the analysis and preparation of periodic Retail Accounting adjustments related to the stores.
7. Coordinates the review and reconciliation of all third party gift card, Wawa convenience card and coupon transactions. Reviews and approves the weekly payment to the external vendor. Prepares related weekly adjusting entries.

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8. Coordinates the services of our outside coupon processing service, performs weekly analysis of the processor's results and prepares adjustments to the stores to reflect the result of the processor's audits of store coupon redemptions.
9. Performs special projects and other duties as assigned.

**Requirements:**

- Bachelors Degree in Accounting or related business field required; MBA and/or CPA preferred.
- Seven to ten years of accounting experience, preferably in a retail organization dealing with sales audit, inventory and/or accounts payable systems and the related business processes.
- Three to five years of supervisory experience with a demonstrated ability to lead a diverse team in achieving strategic goals and objectives.
- Demonstrated ability to consistently utilize technology to improve workflow processes and create efficiencies.
- Strong interpersonal skills, including the ability to develop associates through effective mentoring and coaching techniques.
- Proven multiple project management skills and experience.
- Ability to work collaboratively and independently, accessing all levels and functions in the organization.

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## Position Description

<b>Job Title:</b>	<b>Sales Audit Group Leader</b>	<b>Location:</b>	<b>Red Roof</b>
<b>Reports to:</b>	<b>Retail Accounting Assistant Manager-Sales Audit</b>	<b>FLSA:</b>	<b>Non-Exempt</b>
<b>Department:</b>	<b>Accounting &amp; Finance</b>	<b>Date:</b>	<b>March 2009</b>
<b>Grade:</b>	<b>29</b>		

### Position Summary:

**The Sales Audit Group Leader is responsible for ensuring the accurate and timely reporting and auditing of all store sales and related information by overseeing the Sales Audit staff. They also ensure that Store associate inquiries are resolved and communicated. Reviews and checks store information in SAP POSDM Workbench.**

### Principal Duties:

1. Provides day-to-day leadership and work direction to the Sales Audit team. Ensures that weekly assigned audit tasks are completed timely and accurately. These tasks include SAP sales audit review, coupons, paid-outs, gift card return issues, returns, and refunds.
2. Ensures accuracy of reported store sales by monitoring and correcting warnings and failures in SAP POSDM. Ensures support documentation is accurately reported and in procedural compliance by verifying documentation from the stores. This includes, but is not limited to deposit reports, cash register paid outs, and customer returns. Researches large over/short totals each week. Identifies store compliance and system issues, which impede workflow and accuracy of data.
3. Assists in training for new employees after their initial training period. Maintains performance rating file & attendance records, approves and signs time cards; assists in the completion of interim and annual performance appraisals; holds group meetings; motivates associates to maintain high morale and productivity. Provides support in implementing and monitoring of developmental programs for individual staff members. Assists in interviewing and recommending hiring decisions.
4. Resolves problems encountered by Sales Audit Accounting Representatives. Analyzes procedures to improve the efficiency of the department. Provides metrics to support the findings. Addresses all procedural problems and communicates with store supervision to identify and resolve potential problems.
5. Coordinates Cash Deposit Tie-In Adjustment analysis with the POS Cash Management, and Treasury teams to ensure that store Over & Short accounts are not misstated due to store technology problems.
6. Serves as "Help Desk" on accounting issues/questions raised by stores and various other departments by answering questions that come through the Call Center, ensuring that all problems are resolved in a timely manner, providing data, etc. Answers store inquires concerning use of accounting software. Works with Store General Managers, Area Managers and Associates in various departments at Red Roof.
7. Escalates issues and works with the POS team to address and resolve systemic issues causing such warnings and failures, as well as unusual problems that occur periodically.
8. Communicates with Loss Prevention and/or Internal Audit regarding unusual store transactions that have been identified.

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9. Performs special projects (analysis, reports, etc.) and other duties as assigned.

**Requirements:**

- High School Diploma
- Knowledge of basic accounting
- 3-5 years of Sales Audit, Store Operations or related business experience (Internally, minimum 1 year experience as a Sales Audit Accounting Representative)
- Ability to work well independently as well as in a team environment
- Strong interpersonal skills with ability to supervise and motivate Sales Audit Associates
- Ability to communicate clearly both orally and in writing
- Ability to analyze and solve problems
- PC experience with spreadsheets & word processing applications (Preferably Microsoft Excel & Word)

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## Position Description

Job Title:	Sales Audit Senior Coordinator	Location:	Red Roof
Reports to:	Retail Accounting Assistant Manager-Sales Audit	FLSA:	Non-Exempt
Department:	Accounting & Finance	Date:	March 2009
Grade:	30		

### Position Summary:

The Sales Audit Senior Coordinator is responsible to the Assistant Manager – Sales Audit to ensure that all store audits are performed in accordance with department procedures. They are also responsible for the proper allocation of work among the members of the Sales Audit group including scheduling coverage for all vacations and reallocation of work during unplanned associate absence. Directs the daily and weekly functions of the Sales Audit work groups, ensuring accurate audits are all completed within each week's required cutoff. Reviews and checks store information in SAP POSDM Workbench.

### Principal Duties:

1. Schedules weekly workflow of the entire Sales Audit group. Prepares weekly Sales Audit planning strategy to determine allocation of store audits to Accounting Representatives in order to address absences and still meet weekly closing deadline. Coordinates the correction of large amounts of errors when they occasionally occur.
2. Ensures that audits are performed in accordance with department procedures. Coordinates the performance of store audits based on a weekly risk assessment. Assures weekly closing check is completed.
3. Ensures accuracy of reported store sales by monitoring and correcting warnings and failures in SAP POSDM. Ensures support documentation is accurately reported and in procedural compliance by verifying documentation from the stores. This includes, but is not limited to deposit reports, cash register paid outs, and customer returns. Researches large over/short totals each week. Identifies store compliance and system issues, which impede workflow and accuracy of data.
4. Reviews and logs Gift Cards and Wawa Convenience Cards sent up from the stores. Confirms card balances. Resolves and/or researches problems as necessary.
5. Assists in the process of interviewing potential Accounting Representatives, maintains attendance records and weekly department payroll. Responsible to maintain spreadsheet documenting up-to-date department vacation status.
6. Coordinates and disperses Applix calls to the appropriate Accounting Representative. Assists in gathering and reporting Sales Audit metrics from Applix.
7. Interacts and communicates with a variety of company personnel. Contacts PC Hotline or Corporate Solutions when system problems occur to ensure prompt resolution of problems. Works with various other internal departments as required.
8. Assists in developing and maintaining Sales Audit departmental procedures and in updating job descriptions. Works with Management to develop and improve Sales Audit processes.
9. Trains new Sales Audit Accounting Representatives for initial 2 weeks on the SAP ERP and POSDM

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systems before they are passed on to their group leader for more detailed training.

10. Prepares certain recurring journal entries as directed by the Retail Accounting Assistant Manager.

11. Performs special projects and other duties as assigned.

**Requirements:**

- Associates Degree in Accounting or equivalent work experience.
- Two years accounting experience in a retail organization dealing with sales reporting and inventory control (POS systems, automated accounting systems, Operational procedures, etc.)
- Good communication skills (oral and written) with various organizational levels and departments.
- Timely and accurate completion of assigned workload per established accounting procedures
- Experience using automated sales, merchandising, and inventory accounting systems
- Excellent decision making skills (organization, planning, controlling, etc.)
- PC experience, preferably Microsoft Excel & Word
- SAP experience preferred

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## Position Description

Job Title: Sales Audit Jr. Business Analyst      Location: Red Roof  
Reports to: Retail Accounting Assistant Manager      FLSA: Non-Exempt  
Department: Sales Audit      Date: February 2009  
Grade: 31

### Position Summary:

Supports the Sales Audit Department by analyzing sales related data, preparing adjusting and correcting journal entries, developing and maintaining reports as requested, and managing process improvement projects.

### Principal Duties:

1. Assists in the development and on-going maintenance of new and existing reports used to identify potential issues in the stores that can be reviewed with other affected departments; or other reports that can be used to identify process improvements and efficiencies within Sales Audit.
2. Prepares and submits weekly redeemed coupon and bottle cap data to Carolina Services. Prepares adjusting journal entries for counted coupon differences. Analyzes and tracks coupon overages and shortages.
3. Coordinates the efforts and assists the Sales Audit department with the weekly review of the department exception reports. Maintains metrics and tracks the resolution of identified issues.
4. Assists with the weekly review of Store Cash Over/Short balances. Helps coordinate the efforts of the Sales Audit, Treasury, Loss Prevention, and Cash Management departments to identify issues and ensure that the proper adjustments or corrections are made in a timely manner.
5. Supports the maintenance for periodic SAP ERP and POSDM system updates. Coordinates the efforts of the Sales Audit department in updating documentation and procedures. Assists with system testing, and documenting and communicating testing results to the Retail Accounting Management team and the IT POS team.
6. Assists in overseeing Sales Audit related process improvement projects. Helps to create initial plans outlining resources, timelines, and project needs for review by the Retail Accounting Assistant Manager. Supports executing the project plan, monitoring the progression of the project, and developing metrics to track the project's success during the pre and post implementation phase.
7. Assists with the period-end and year-end accounting closings. Ensures the timely and accurate completion of standard and miscellaneous accruals, journal entries and interfaces.
8. Completes other special projects (analysis, reports, etc) and other duties as assigned.

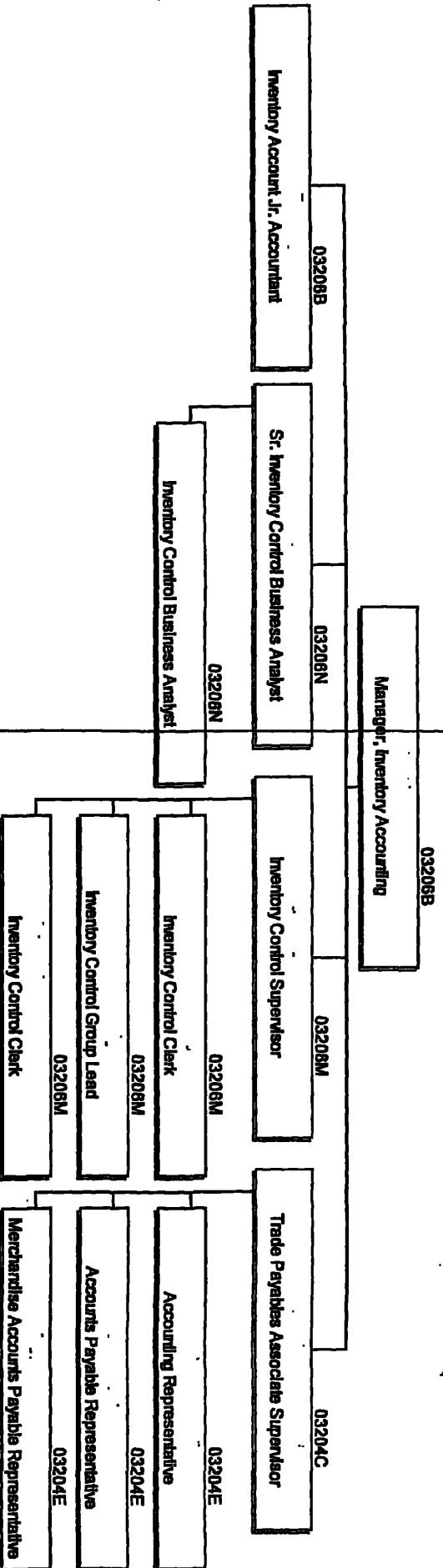
### Requirements:

- Bachelor's Degree in Accounting or related business discipline required
- 1-3 years of general accounting, analysis, or auditing experience
- Strong analytical and problem solving skills

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- Ability to work well independently as well as in a team environment
  - Strong interpersonal and communication skills including written and verbal skills
  - Solid working knowledge of Microsoft Excel
  - SAP experience preferred
- 

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## Position Description

Job Title:	Manager, Inventory Accounting	Location:	Red Roof
Reports to:	Retail Accounting and AP Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	June 2009
Grade:	37		

### Position Summary:

### Principal Duties:

1. Prepares and distributes weekly and period-end analyses performed by the Retail Accounting Business Analysts. Ensures that all reporting practices are consistent with GAAP for external reporting and internal business requirements for internal reporting.
2. Reviews and analyzes weekly store inventory levels and costs, creating necessary reports to identify unusual inventory movements. Supervises the investigation and ensures the timely resolution of all inventory issues.
3. Develops process improvements to increase efficiencies in Inventory Accounting group. Provides data and information to Finance and Operational teams.
4. Ensures adequate resources are employed to respond quickly and accurately to management's requests for ad-hoc analysis and information with an emphasis on highlighting current trends impacting gross profit and evaluating new marketing programs.
5. Reviews and analyzes month end closing procedures including balance sheet analysis and account reconciliation.
6. Recruits, hires and supervises the workload and development of the analysts to maintain compliance with financial reporting deadlines
7. Works cross functionally with internal customers to identify and resolve issues, addressing resource requirements necessary for Inventory Accounting to meet those needs.
8. Performs special projects and other duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline, CPA or MBA preferred
- 7 years of Accounting and reporting experience
- 4 or more years of supervisory experience
- Demonstrated analytical and reporting skills
- Strong written, communication, interpersonal, and verbal presentation skills
- Strong analytical, organizational and problem-solving skills
- Possesses the ability to work well independently as well as in a team environment
- Proven multiple project management skills and experience

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## Position Description

Job Title:	Inventory Accounting Jr Accountant	Location:	Red Roof
Reports to:	Inventory Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	March 2009
Grade:	31		

### Position Summary:

### Principal Duties:

1. Prepares and distributes weekly cigarette entries, setting up receivable for all cigarette rebates. Working with Marketing , and Warehouse team to ensure accuracy of above.
2. Reviews daily spoilage and shrinkage movements, creating necessary Applix tickets for unusual inventory movements. Investigates and ensures the timely resolution of inventory errors.
3. Analyzes Inventory Exception based reporting, and assists with the distribution of work to the Inventory Control and Sales Audit groups. Partners with operating groups to identify and reduce errors for improved store performance. Works closely with Sales Audit/Inventory Control team to affect inventory corrections.
4. Develops process improvements to increase efficiencies in handling cigarette journal entries and inter-acts with Marketing group to ensure that all pricing and rebates information is current and current. Provides data and information to Finance and Operational teams when requested.
5. Responsible for daily reconciliation of Store activity related to Wawa Convenience Cards. Utilize 7 BW reports to investigate variances, and resolve card balances for all activations and redemptions. Work with Store Reporting to change card balances as requested. Update Management with unusual variances, and communicate with POS group for in-depth research and resolution.
6. Responsible for analyzing Food Service Recipe data on a weekly basis. Communicate any changes to appropriate owner within Marketing to verify changes that were discovered. Follow-up on incorrect changes and work with Management on financial corrections.
7. Performs other special duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline
- 3 years of Accounting and reporting experience
- Demonstrated analytical and reporting skills
- Strong written, communication, interpersonal, and verbal presentation skills
- Strong analytical, organizational and problem-solving skills
- Possesses the ability to work well independently as well as in a team environment

*Preceding job description has been designed to indicate the general nature and level of work performed by associates within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications required of associates assigned to this job.*



## Position Description

Job Title: Sr. Inventory Accounting Business Analyst      Location: Red Roof  
Reports to: Inventory Accounting, Merchandise      FLSA: Exempt  
                 Payables Manager  
Department: Accounting & Finance      Date: March 2009  
Grade: 35

### Position Summary:

The Retail Accounting Business Analyst provides analytical and project support to a variety of internal and external users. They provide analytical value and perspective on reported merchandise movements, inventory values, shrink and spoilage expense lines, with a specific emphasis on management's needs. This individual performs periodic balance sheet analysis, general ledger account reconciliations, journal entries and various management reporting. This position is expected to maintain and improve existing Accounting processes and controls as well as provide analytical value to the Store Reporting Finance Team.

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### Principal Duties:

1. Support SAP Retail process at the stores by utilizing SAP information to track inventory movement, shrink levels, and unusual inventory activity. Assist in partnering with other operating departments to resolve systemic, technical or operational issues causing inaccurate inventory reporting.
  2. Prepare monthly and year-end general ledger account reconciliations, balance sheet analysis. Utilize information to make correcting entries where necessary. Support quarterly internal reporting and annual audits as they pertain to assigned areas of accountability by preparing supporting schedules and gathering required information.
  3. Prepare and analyze weekly store shrink which will be used to highlight category shrink related to the Gross Profit estimate. Develop and employ new analytical tools to identify and explain operating results. Participate and attend Monthly Inventory Management meetings, highlighting shrink results, and issues with specific articles.
  4. Assists in partnering with other operating departments to resolve inventory cost issues and systemic, technical or operational issues causing inaccurate inventory reporting.
  5. Acts as liaison between Store Operations, Marketing, Corporate Accounting, and Master Data in matters related to inventory issues, as well as partnering with the above mentioned groups to ensure that inventories are correctly stated. Enhances reporting processes regarding inventory movements and inventory change. Supports Store Operation and Marketing initiatives related to inventory management.
  6. Prepare and analyze Wawa Convenience Card liability account. Work with Marketing Call Center to correctly create journal entries reflecting 3<sup>rd</sup> party sale of Wawa cards as well as analyzing and posting entries for Wawa.com card sales. Work with IT and Marketing on new card initiatives ensuring that necessary reporting, and data flow reflects actual financial activity. Prepare Safeway weekly payment and reconcile to POS activity.
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7. Assists in identifying RGIS count errors, data transmission errors, and other technical issues or data affecting year end inventory loads.
  8. Performs special projects and other duties assigned by the Manager of Inventory Accounting, as well as other members of the Finance Accounting team.

*Preceding job description has been designed to indicate the general nature and level of work performed by associates within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications required of associates assigned to this job.*

**Requirements:**

- Bachelor's Degree in Accounting or related business discipline
- 3 years of Accounting and reporting experience
- 3 years of Store Retail Operations experience
- 4 or more years of supervisory experience
- Demonstrated analytical and reporting skills
- Strong written, communication, interpersonal, and verbal presentation skills
- Strong analytical, organizational and problem-solving skills
- Possesses the ability to work well independently as well as in a team environment
- Proven multiple project management skills and experience

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## Position Description

Job Title:	Inventory Control Supervisor	Location:	Red Roof
Reports to:	Inventory Accounting, Merchandise Payables Manager	FLSA:	Exempt
Department:	Accounting & Finance	Date:	March 2009
Grade:	35		

### Position Summary:

The Retail Accounting Business Analyst provides analytical and project support to a variety of internal and external users. They provide analytical value and perspective on reported merchandise movements, inventory values, shrink and spoilage expense lines, with a specific emphasis on management's needs. This individual performs periodic balance sheet analysis, general ledger account reconciliations, journal entries and various management reporting. This position is expected to maintain and improve existing Accounting processes and controls as well as provide analytical value to the Store Reporting Finance Team.

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### Principal Duties:

1. Reviews and distributes daily inventory reports for Inventory Control for correction.
  2. Utilizes Applix to track store reported inventory issues as well as inventory issues identified by Inventory Control or Inventory Accounting. Monitors Applix to ensure that all issues are resolved in a timely and correct manner.
  3. Assists in partnering with other operating departments to resolve inventory errors, inventory cost issues and systemic, technical or operational issues causing inaccurate inventory reporting..
  4. Acts as liaison between Store Operations, Marketing, Corporate Accounting, and Master Data in matter related to inventory issues, as well as partnering with the above mentioned groups to ensure that inventories are correctly stated. Enhances reporting processes regarding inventory movements and inventory change. Supports Store Operation and Marketing initiatives related to inventory management.
  5. Creates and reviews store cycle count audit schedule, reviews compliance and provides reporting to operational teams to highlight opportunities for training and development at stores level. Also communicates non-compliance issues to Store Reporting team to evaluate if expense accruals are necessary.
  6. Investigates and reviews unusual inventory trends.
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7. Assists in identifying RGIS count errors, data transmission errors, and other technical issues or data affecting inventory loads.
  8. Performs special projects and other duties assigned by the Manager of Inventory Accounting, as well as other members of the Finance Accounting team.

*Preceding job description has been designed to indicate the general nature and level of work performed by associates within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications required of associates assigned to this job.*



**Requirements:**

- Bachelor's Degree in Accounting or related business discipline
- 4 years of Accounting, reporting and Store Retail Operations experience
- 2 or more years of supervisory experience
- Strong written, communication, interpersonal, and verbal presentation skills
- Strong analytical, organizational and problem-solving skills
- Possesses the ability to work well independently as well as in a team environment
- Proven multiple project management skills and experience

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## Position Description

Job Title:	Accounts Payable Supervisor – Merchandise Payables	Location:	Red Roof
Reports to:	Inv Accounting and Merch Payable Mgr	FLSA:	Exempt
Department:	Accounts Payable	Date:	March 2009
Grade:	33		

### Position Summary:

Responsible for ensuring the timely and accurate reconciliation and payment of weekly store merchandise and consolidated warehouse merchandise liabilities. Responsible for staffing, training, managing and developing all members of the Merchandise Payable staff.

### Principal Duties:

1. Provides leadership and work direction to the Merchandise Payables Team in completing the daily activities related to the reconciliation of merchandise deliveries and vendor billings.
2. Oversees and ensures all merchandise related inquiries are answered in a timely, accurate and professional manner.
3. Ensures adequate staffing, workload balancing and training as well as formulating and implementing developmental programs for individual staff members while maintaining high morale and productivity. Assists in the creation of job descriptions, duties and workflows. Coordinates interim and annual performance evaluations of Merchandise Payables Representative with an emphasis on the use of SMART goals.
4. Performs periodic reviews of vendor reconciliations to ensure procedural compliance and accuracy.
5. Responsible for establishing the merchandise vendor handling procedures in conjunction with the Marketing Department. Maintains ongoing communications with external merchandise vendors to resolve, enhance and develop new invoicing procedures.
6. Assists in and supports the weekly and period end accounting closing through the preparation of journal entries, account reconciliations, balance sheet analysis and supporting schedules.
7. Provides ongoing support to partnering operational teams on any new initiatives..
8. Performs special projects (analysis, reports, etc.) and other duties as assigned.

### Requirements:

- Bachelor's Degree in Accounting or related business discipline or relevant work experience preferably in a retail organization
- Five to seven years of accounts payable or related business experience
- Proven supervisory skills and the ability to lead and direct a large team

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- Strong analytical skills required to gain insights into data in order to transform facts and figures into meaningful information to be used in evaluating the business, improving processes and/or identifying opportunities
- Ability to work well independently as well as in a team environment
- Strong interpersonal and communication skills including written and verbal skills
- Solid working knowledge of Microsoft Excel
- SAP experience preferred

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