

ACCOUNTING TECHNICIAN I/II/III

DEFINITION

Under immediate (Accounting Technician I) to general (Accounting Technician II) supervision, to direction (Accounting Technician III), performs a variety of technical accounting support and administrative duties in the preparation, processing, and maintenance of accounting and financial records; functional areas of responsibility can include an assignment to accounts payable, accounts receivable, and/or payroll, including subsidiary duties and responsibilities; maintains a variety of accounting files and records; prepares various reports, statements, statistics, and contributes to special projects; provides customer support and assistance to the other staff and the general public; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives immediate supervision (Accounting Technician I), to general supervision (Accounting Technician II), to direction (Accounting Technician III) from assigned supervisory or management personnel. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

Accounting Technician I: This is the entry-level classification in the Accounting Technician class series. Initially under immediate supervision, incumbents learn and perform a variety of routine technical accounting support duties in the preparation, processing, and maintenance of accounting and financial records for an assigned functional area such as accounts payable, accounts receivable, or payroll. As experience is gained, assignments become more varied, complex, and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level usually are assigned to one functional area and perform most of the duties required of the positions at the II-level but are not expected to function at the same skill level, support multiple functional areas, and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Accounting Technician II: This is the fully qualified journey-level classification in the Accounting Technician class series. Positions at this level are distinguished from the I-level by the performance of the full range of duties as assigned in at least two functional areas, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. This class is distinguished from the Accounting Technician III in that the latter is trained and experienced in all three of the disciplines: accounts payable, accounts receivable, and payroll; and performs the most complex and responsible technical accounting duties requiring thorough knowledge of general ledger accounting processes.

Accounting Technician III: This is the advanced journey-level classification in the Accounting Technician class series. Incumbents work under direction and exercise discretion and independent judgment in performing the full range of work associated with accounts payable,

accounts receivable, and payroll. Assignments are given with general guidelines and incumbents are responsible for establishing objectives, timelines, and methods to deliver work products or services. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements.

Positions in the Accounting Technician I/II/III class series are flexibly staffed; positions at the II-level and III-level are normally filled by advancement from the I-level and II-level, respectively. Progression to the II-level and III-level is dependent on satisfactory work performance (an overall performance rating of “exceeds standards” or higher on most recent annual performance evaluation is required), the incumbent meeting the minimum qualifications for the classification including any licenses and certifications, and management approval.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the typical functions of the job.

Positions at the Accounting Technician I and/or II level may perform some of these duties and responsibilities in a learning capacity.

All Assignments:

- Maintains and balances a variety of ledgers, registers, and journals related to postings from payroll, accounts payable, accounts receivable, and/or cash receipts according to established accounting policies and procedures.
- Reviews, reconciles, verifies, posts, and records journal entries and a variety of accounting and financial transactions; records adjustments and resolves differences; maintains the accuracy of accounting and financial records.
- Assists with the year-end closing, reconciliation, and audit processes.
- Prepares and maintains financial, accounting, and statistical reports; maintains accurate and detailed records, verifies accuracy of information and conformance with established regulations and procedures, researches discrepancies, and records information; applies District policies and procedures in determining completeness of records and files.
- Participates in enterprise system and software implementations and/or upgrades.
- Assists customers, departments, and employees by providing answers and information regarding specific account information, discrepancies, general accounting procedures, and/or department specific issues and problems; researches issues regarding specific transactions; and updates related files and departments on action items.
- Creates, revises, and maintains procedures and training documents for area(s) of assignment; provides training to new and/or lower-level staff as.
- Performs a variety of general office support tasks in support of department operations; assists and backs-up other staff; assists in departmental correspondence, filing, and telecommunications.
- Performs related duties as required.

When Assigned to Accounts Payable:

- Performs the Accounts Payable weekly check run; enters invoices/check requests for payment into the financial accounting system in accordance with District policies and procedures; ensures timely processing to receive vendor payment discounts and meet vendor terms; verifies the accuracy of received orders and vendor invoices; reconciles and resolves

discrepancies in supporting documentation and invoice errors; answers questions from departments and vendors regarding purchases and invoices/check requests; maintains files, pay requests, and related documents.

- Prepares periodic invoice/check request payment batches and the related positive pay file and automated clearinghouse (ACH) file submissions; matches payments to backup documentation; tracks electronic invoice approval process; obtains additional signature authorization as needed; distributes payments.
- Reviews and ensures appropriate completion of P-card submissions including departmental manager approval.
- Prepares monthly account reconciliations for clearing house accounts.
- Processes annual 1099 forms for approval; files and mails to vendors.
- Prepares payment ratification reports for approval.
- Researches and responds to vendor inquiries regarding payment status; processes stop payment requests and reissuances; investigates and resolves accounts payable issues and unusual situations.
- Reconciles sub-ledger to the general ledger balance sheet accounts.
- Scans and saves invoices and reports to enable viewing by all departments.

When Assigned to Accounts Receivable:

- Edits, reviews, and prepares billing for the District's miscellaneous billings; bills miscellaneous agreements, leases, waste disposal, fines, work orders, and related items; coordinates follow-up of payments related to the miscellaneous billing system.
- Performs month-end closing activities; prepares monthly journal vouchers, accruals, reports, and reconciliations.
- Assumes responsibility for maintaining District work orders; enters data; logs and tracks inspection work orders, operations and maintenance work orders, and work orders for capital outlays and District projects; closes and capitalizes work orders.
- Processes miscellaneous cash receipts; researches applicable general ledger accounts; prepares deposit and cash receipt forms; prepares refunds due on developer projects.
- Processes property tax billings for District owned properties; researches for exemption and initiates payment.
- Performs duties associated with collection of delinquent accounts receivable accounts.

When Assigned to Payroll:

- Performs duties in support of payroll operations; enters maintenance changes into the payroll system; ensures timecard submissions are accurate; follows up with staff to rectify errors; processes payroll; prepares and distributes payroll related reports and reconciles payroll report entries.
- Audits sample groups of employees for payroll and deduction accuracy related to taxes, benefit deductions, garnishments, and California Public Employees' Retirement System (CalPERS) retirement; advises of errors or adjustments needed; reaudits corrected records for changes; submits payroll tax deposits on a bi-weekly basis; prepares and distributes garnishment payments.
- Uploads ACH and positive pay bank files for processing of direct deposits and live checks for payroll distribution to employee; posts final payroll to obtain current payroll reports.
- Audits all employee wages and deductions for accurate year end reporting; assists with the reporting to the Social Security Administration for Board members.

- Set up garnishments and 457 loan payments and monitors for proper deductions and stop dates.
- Balances and reconciles payroll liability accounts; creates and submits journal voucher postings to clear reconciling items for outstanding balances when necessary.
- Coordinates with human resources and accounts payable to audit health and payroll benefit invoices ensuring correct processing and timely vendor payments.
- Calculates, reconciles, processes, and submits payroll taxes, CalPERS retirement, 457 account, and retirement health savings contribution reports; submits contributions through online portals; processes payments and enters information into the financial systems.
- Prepares quarterly and annual payroll tax returns and reports; assists in other government submissions related to year end reporting; submits other payroll and census information as necessary/required; audits IRS Forms 1095Cs for employees and composes IRS Form 1094C; packages and submits for filing at the end of the calendar year.
- Creates cash receipts for accounts receivable transactions and billing items for processing cash, checks and wires received for the bank and posting in the financial system.
- Creates procedure documentation for processes with the payroll system and duties within the system for reference and training purposes.

QUALIFICATIONS

Positions at the Accounting Technician I-level and/or II-level may exercise some of these knowledge and abilities statements in a learning capacity.

Knowledge of:

- Terminology and practices of financial and accounting document processing and record keeping, including accounts payable, accounts receivable, cash management, and payroll.
- Principles and practices of reviewing, reconciling, and verifying payroll, accounts receivable, accounts payable, and other accounting and financial documents.
- Basic principles and practices of fund accounting and public agency budgeting.
- Business arithmetic and basic financial and statistical techniques.
- Record keeping principles and procedures.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Perform detailed and technical accounting and financial support work accurately and in a timely manner.
- Prepare, process, maintain, and reconcile ledgers and journals according to District accounting policies and procedures.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Compose correspondence and reports independently or from brief instructions.
- Make accurate arithmetic, financial, and statistical computations.
- Learn, understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.

- Learn and understand the organization and operation of the District and of outside agencies as necessary to assume assigned responsibilities.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Organize work, set priorities, meet critical deadlines and follow-up on assignments.
- Meet deadlines in a fast paced and changing environment; handle multiple assignments simultaneously.
- Use tact, initiative, prudence and judgment within general policy and procedural guidelines.
- Effectively use computer systems, software applications relevant to work performed and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

Equivalent to completion of the twelfth (12th) grade supplemented by training and/or coursework in accounting, finance, and/or public or business administration.

Experience:

Accounting Technician I

- One (1) year of responsible clerical and administrative support experience.

Accounting Technician II

- Three (3) years of increasingly responsible experience in the customer service, bookkeeping, and/or accounting fields, including two (2) years of combined experience in accounts payable, accounts receivable or payroll (two of the three functional areas).

Accounting Technician III

- Five (5) years of increasingly responsible experience in the customer service, bookkeeping, and/or accounting fields, including three (3) years of combined experience in accounts payable, accounts receivable or payroll (all three functional areas).

Licenses and Certifications:

- Possession of a valid California Class C driver's license, to be maintained throughout employment.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

ENVIRONMENT

Standard office setting; frequent interaction with District staff and the general public.

PHYSICAL

- Level One

Incumbents require sufficient mobility to work in an office setting; stand or sit for prolonged periods of time; operate office equipment including use of a computer keyboard; light lifting and carrying; ability to verbally communicate to exchange information.

VISION

See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

HEARING

Hear in the normal audio range with or without correction.