



October 2012
FLSA: NON-EXEMPT

ACCOUNT CLERK II

DEFINITION

Under general supervision, performs a variety of routine to complex technical and administrative account support duties in the preparation, maintenance, processing and reconciliation of accounting records and transactions, including payroll, accounts payable, accounts receivable, municipal utility billing, and business licensing, in addition to balancing and maintaining manual and computerized accounting and financial records; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Finance Director. Exercises no direct supervision over staff. May exercise technical and functional direction over and provide training to less experienced staff.

CLASS CHARACTERISTICS

This is the journey-level class in the Account Clerk series. Incumbents perform the full range of technical work in all of the following areas: payroll, accounts receivable, accounts payable, utility billing, and/or business licensing, in addition to performing a wide variety of record keeping, reconciliation, and account support activities. 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. Positions at the Account Clerk II level may be filled by advancement from the Account Clerk I level requiring two (2) additional years of experience and after gaining the knowledge, skill, and experience which meet the qualifications for and after demonstrating the ability to perform the work of the higher-level class. When filled from the outside, the requirement is to have at least three (3) years of prior related experience to meet the qualification standards for the Level II in the series.

EXAMPLES OF ESSENTIAL 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 essential functions of the job.

When performing the payroll assignment:

- Receives, reviews, verifies, codes, and processes timesheets to prepare payroll for all City employees; audits such documents for completeness, accuracy, and compliance with rules and regulations.
- Processes, calculates, and maintains records of a variety of payroll actions, including new employee set-up, overtime hours, human resources transactions, incentive and/or premium pay, retroactive pay, benefits withholdings, wage garnishments, and final paychecks based on appropriate provisions;

maintains employee records for voluntary and non-voluntary deductions; prepares reports and payments for various tax, financial, and insurance organizations.

- Prepares reports and PERS payments for employee retirement benefits; reconciles the retirement reports to ensure accuracy; prepares Federal and State tax reports and year-end statements; prepares schedules and reports for auditors as requested.
- Processes and audits payroll batching reports, error reports, payroll registers, payroll warrants and wire requests, tax deposits, tax tables, periodic tax returns and reports, human resources action forms, annual paid-time-off accruals and payoffs, annual W-2 forms, and payroll schedules.
- Prepares and submits payroll vouchers for payment, including garnishments, retirement contributions, special funds, and benefit insurances.
- Posts, balances, and reconciles data to various general ledger accounts, registers, journals, and logs according to established accounting techniques and procedures.
- Develops and drafts policies and procedures as they relate to payroll in coordination with the Finance Director and HR Administrator.
- Maintains the accuracy of the payroll, accounting, and financial records.
- Receives, investigates, and responds to difficult and sensitive problems and questions; provides information and explains procedures; identifies and reports findings and takes necessary corrective action.
- Trains other staff on various payroll processing policies and procedures and record keeping systems.
- Assists in the implementation of new or upgrades to automated payroll and time record keeping systems and related applications.
- Assists the management staff with special projects as required.
- Performs other duties as assigned.

When performing the accounts receivable assignment:

- Processes periodic invoice requests; creates and maintains new payer accounts.
- Receives and balances cash receipts and general ledger debits; allocates revenue to proper cost accounts; posts revenue; prepares bank deposits and related reports.
- Receives mail and direct payments from the public and from other City departments, balances monies received, and prepares receipts.
- Processes City-wide returned checks and contacts customers as appropriate; prepares delinquent item reports, initiates and monitors delinquent processing for collection; prepares and processes year-end write-offs for un-collectable accounts.

When performing the accounts payable assignment:

- Processes payments in batches and logs batch reports as appropriate; processes warrant writing on a weekly basis; prepares documentation for payment; enters and verifies data into the automated accounts payable system to produce payment; may prepare manual checks; prepares payments for mailing and files copies with backup.
- Confers with vendors as necessary to obtain competitive prices on all City wide department purchase orders.
- Audits, verifies, codes, and batches accounts payable transactions; matches purchase orders, packing slips, and invoices; researches discrepancies and unauthorized purchases; checks allocations against department budget appropriations; prepares payment requests.
- Sets up new vendor accounts; obtains necessary information and paperwork from vendors; prepares vendor invoice tracking; inputs vendor invoices and prints checks; totals and balances accounts.
- Maintains credit card accounts; processes receipts and reconciles to credit card statements.
- Processes miscellaneous receipts.
- Reviews source documents for accuracy, receipt of necessary information, and compliance with rules, regulations, and procedures; determines proper handling for compliance.

- Receives vendor inquiries via telephone, fax, or mail; resolves any issues, problems, or requests using established procedures.
- Prepares Register of Demands report.

When performing the utility billing assignment:

- Accepts and processes payments at the front counter, over the phone, and by mail, in cash, by check, or by credit card; makes change as necessary and maintains cash drawer as appropriate; processes automatic customer account debits through electronic bank transfers; balances payments and posts transactions in the accounting system daily for Utility accounts including, water, sewer, and garbage.
- Sets up new accounts or closes out terminated accounts; notifies customers of excessive usage and initiates work orders to investigate for high consumption, potential leaks, or broken utility meters; calculates and processes billing adjustments due to leaks, penalty adjustments, or overestimating.
- Creates and maintains calendar to track delinquent accounts; sends out late and final notices, collection notices, disconnect fees, and performs necessary collections and delinquency processing.

When performing the business licensing assignment:

- Maintains the business license database; researches new businesses and notifies them of licensing requirements; mails application materials; processes new business and closed accounts; performs other research about business and property information.
- Calculates necessary fees; accepts and processes payments at the front counter, over the phone, and by mail, in cash, by check; makes change as necessary and maintains cash drawer as appropriate; balances payments and posts transactions in the accounting system daily.
- Prepares annual renewal, second, late, final, and delinquent notices.

When performing all assignments:

- Verifies, posts and records a variety of financial transactions; prepares and maintains database, records, and a variety of periodic and special financial, accounting and statistical reports; generates reports by computer and balances them appropriately.
- Enters and retrieves information using standard word processing and spreadsheet software, as well as accounting, financial, and other related electronic information systems.
- Maintains a variety of ledgers, registers, and journals according to established account policies and procedures; reconciles transactions and data as directed; records changes and resolves differences; maintains the accuracy of accounting and financial records.
- Performs general office support duties such as opening and routing mail and deliveries; preparing correspondence; filing and record keeping; and duplicating and distributing various written materials.
- Assists customers, departments, and employees by providing answers and information regarding specific account information, discrepancies and/or general accounting procedures; researches issues regarding specific transactions; and updates related files and departments on action items.
- May initiate a variety of work orders for other personnel in the department to which assigned.
- May provide direction and training to lower-level or less experienced staff in area of assignment.
- Assists supervisor(s) with special projects as required.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Terminology and practices of financial and account document processing and record keeping, including accounts receivable, accounts payable, utility billing, and business licensing.

- Business arithmetic and basic financial and statistical techniques.
- Record-keeping principles and procedures.
- Modern office practices, methods, and computer equipment.
- Computer applications related to work, including word processing and spreadsheet software.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors and City staff.

Ability to:

- Perform detailed account and financial office support work accurately and in a timely manner.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Interpret, apply, and explain policies and procedures.
- Compose correspondence and reports independently or from brief instructions.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize own work, set priorities and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- 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 which would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to the completion of the twelfth (12th) grade, as well as some college-level coursework in accounting, finance, or a related field; an Associates Degree with coursework in accounting, finance or a related field is desirable. Two (2) years of experience equivalent to Account Clerk I in the City of Escalon or three (3) years of prior related experience to meet the qualification standards for the Account Clerk II.

Licenses and Certifications:

- Valid California class C driver's license with satisfactory driving record.
- Current typing certificate at a rate of 40 WPM.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.