

## ACCOUNTING TECHNICIAN I/II/III

### DEFINITION

Under direct or general supervision, learns and performs a variety of technical and office support work related to the processing of financial transactions and the preparation and reconciliation of financial and accounting records and reports; and performs related work as required.

### SUPERVISION RECEIVED AND EXERCISED

Direct or general supervision is given by the Accounting Manager. No direct supervision of staff is exercised. Higher-level classes in the class series may provide training and technical direction to lower-level classes.

### CLASS CHARACTERISTICS

Accounting Technician I is the entry-level class in the accounting support series. Initially under close supervision, incumbents learn accounting and financial support practices and procedures and will be cross-trained in any of the following areas: cash, billing, accounts receivable and accounts payable. As knowledge and experience are gained, the work becomes broader in scope, assignments are more varied and are performed under more general supervision. This class is alternately staffed with Accounting Technician II and incumbents may advance to the higher-level class after gaining the knowledge, skills and experience that meet the qualifications for and demonstrating the ability to perform the work of the higher-level class.

Accounting Technician II is the journey-level class in the accounting support series. Incumbents independently perform work in one or more of the following areas: cash, billing, payroll, accounts receivable and/or accounts payable, in addition to performing a variety of record keeping, reconciliation and report preparation activities. This class is alternately staffed with Accounting Technician III and incumbents may advance to the higher-level class after gaining the knowledge, skills and experience that meet the qualifications for and demonstrating the ability to perform the work of the higher-level class.

Accounting Technician III is the super journey-level class in the accounting support series. Incumbents are cross-trained and perform the full range of technical work in the following areas: cash, billing, payroll, accounts receivable and/or accounts payable, in addition to performing a variety of record keeping, reconciliation and report preparation activities. This class will also perform the functions related to the purchasing activities within the Finance Department. These classes are distinguished from the general office support and secretarial class series by the technical knowledge of accounting support terminology, processes and procedures. This class is further distinguished from the accountant series in that the latter performs professional accounting work.

### EXAMPLES OF DUTIES (Illustrative Only)

When performing the accounts receivable assignment:

- Receives and balances receipts; operates cash receipts program; issues petty cash disbursements to employees; allocates revenue to proper cost accounts; posts revenue.

- Prepares invoices for miscellaneous receivables; reconciles accounts receivable balances to the general ledger; audits and reconciles cleared checks with bank statements; ensures that correct postings were entered on daily cash flow statements; and maintains receivable files.
- Reviews revenue accounts at fiscal year-end to ensure accuracy of payments and notifies agencies if payments have not been received.

When performing the accounts payable assignment:

- Processes and maintains accounts payable records, including vendor numbers and information.
- Tracks and processes purchase orders; reviews invoices and reports for accuracy and appropriate authorization; ensures that funds are budgeted and available and prepares documentation for payment; enters and verifies data into the automated accounts payable system to produce payment.
- Processes and prints supporting documentation following each payment cycle to verify correctness of City payables and provides report to the Finance Director and City Council.
- Prepares and distributes 1099 forms on an annual basis as well as other forms and reports required by law.
- Receives vendor inquiries via telephone, fax or mail; and resolves any issues, problems or requests.

When performing the payroll processing assignment:

- Processes and maintains payroll records; reviews timesheets, payroll changes and related information for completeness and accuracy, resolves problems and enters data into the payroll system to produce payroll checks and related documents and reports.
- Provides various payroll-related information to departments and outside agencies and, as requested, to others within the restrictions of law.
- Calculates and prepares payments for employee insurances, retirement, taxes and other employee deductions and benefits.
- Prepares and distributes payroll tax forms on an annual basis as well as other forms and reports required by law.

When performing the purchasing assignment:

- Assesses purchasing needs of each department, reviews and approves all purchase requisitions for compliance with established policies and procedures; processes all requisitions to purchase order stage; processes all change orders; prepares and processes all budget adjustments and supplemental appropriations.
- Works directly with vendors and analyzes bids for quality and cost effectiveness for smaller-ticket purchases.
- Reviews, maintains and makes recommendations for all City purchasing policies and procedures to ensure compliance with official fiscal procedures and policies; conducts policy and procedure training sessions with the appropriate operation department personnel.
- Posts encumbrances and expenditures to various accounts; reconciles accounts; and prepares general ledger entries.

When performing all assignments:

- Provides input, analysis, journal entries and schedules during the budget preparation process related to assigned areas.

- Prepares various monthly, quarterly and annual financial reports for the Finance Director and other Department Heads, as well as statements of revenues and expenditures.
- Prepares journal entries and reconciles payroll reports to the general ledger.
- Performs analysis, research, journal entries and schedules during year-end closing and research relating to assigned area.
- Records and verifies a variety of financial transactions; prepares and maintains records and a variety of periodic and special financial, accounting and statistical reports, including sales tax reports.
- Enters and retrieves information using standard word processing and spreadsheet software.
- Performs general office support duties such as opening and routing mail and processing outgoing mail; preparing correspondence; maintaining an inventory of office supplies and stationary; and duplicating and distributing various written materials.
- Assists customers in person or over the phone, answers questions and provides information regarding procedures and regulations.
- Receives payments from the public and from other City departments, balances monies received and prepares receipts and prepares and delivers bank deposits.
- May operate the Photo Identification Card program for City property owners.
- May create and maintain business, massage and tobacco license records, issue license certificates, provide license renewals and closeout license accounts that do not renew.
- May assume other customer service responsibilities and provide back-up for the Reception Desk on a relief basis as required.
- May complete special projects related to the City budget, such as preparing worksheets, narratives, design and lay-out of budget reports.
- Attends staff meetings and training sessions as required.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Terminology and practices of financial and accounting document processing and record keeping, including payroll, accounts payable, accounts receivable and purchasing.
- Basic principles and practices of fund accounting and public agency budgeting.
- Standard office practices and procedures, including the use of standard office equipment.
- Computer applications related to the work, including word processing and spreadsheet applications.
- Records management principles and practices.
- Business arithmetic and statistical techniques.
- Techniques for dealing effectively with the public, vendors, contractors and City staff, in person and over the telephone.

### **Skill in:**

- Performing detailed accounting and financial office support work accurately and in a timely manner.
- Responding to and effectively prioritizing multiple phone calls and other requests for service.
- Interpreting, applying and explaining policies and procedures.
- Composing correspondence and reports independently or from brief instructions.
- Establishing, maintaining and researching files.
- Making accurate arithmetic, financial and statistical computations.
- Using English effectively to communicate in person, over the telephone and in writing.
- Using initiative and independent judgment within established procedural guidelines.

- Organizing own work, setting priorities and meeting critical time deadlines.
- Entering and retrieving data from a computer with sufficient speed and accuracy to perform assigned work.
- Establishing and maintaining effective working relationships with those contacted in the course of the work.
- Providing exceptional customer service to coworkers, internal customers and the public.

**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:

Accounting Technician I, II and II: Equivalent to graduation from high school, supplemented by coursework related to bookkeeping, basic accounting and/or related computer applications.

Accounting Technician I: One year of experience in performing general accounting office work. Some experience in processing financial documents and maintaining financial or accounting records is desirable.

Accounting Technician II: Two years of experience in processing financial documents, maintaining financial or accounting records, or billing and collections, or two years of experience equivalent to that of Accounting Technician I.

Accounting Technician III: Three years of experience in processing financial documents, maintaining financial or accounting records, or billing and collections, or one year of experience equivalent to that of Accounting Technician II.

**License:**

Must possess and maintain a valid California class C driver's license and have a satisfactory driving record.

**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, and over the telephone.