



JULY 2012
FLSA: NON-EXEMPT

ACCOUNTING ASSISTANT I/II

This class specification indicates, in general terms, the type and level of work performed as well as the responsibilities of employees in this classification. The job functions described are not to be interpreted as being all-inclusive to any specific employee.

DEFINITION

Under direct or general supervision, performs a variety of clerical accounting duties associated with accounts payable, accounts receivable, permit processing, delinquent accounts, and the sewer user fee program; provides information and assistance to the general public; maintains files and records; and performs a variety of clerical tasks relative to assigned area of responsibility.

SUPERVISION RECEIVED AND EXERCISED

Receives direct or general supervision from the Accounting supervisory or management staff. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

Accounting Assistant I - This is the entry level class in the Accounting Assistant series providing general clerical accounting support. Positions at this level are not expected to function with the same amount of program knowledge or skill level as positions allocated to the Accounting Assistant II level and 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. Advancement to the "II" level is based on demonstrated proficiency in performing the assigned functions and is at the discretion of higher level supervisory or management staff.

Accounting Assistant II - This is the full journey level class within the Accounting Assistant series. Employees within this class are distinguished from the Accounting Assistant I by the performance of the full range of duties supporting accounts payable, accounts receivable, permit processing, delinquent accounts, the sewer user fee program. Employees 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 in this class series are flexibly staffed and are generally filled by advancement from the "I" level, or when filled from the outside, require prior experience. Advancement to the "II" level is based on management judgment and/or certification or testing that validates the performance of the full range of job duties.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS

The following essential job functions are typical for this classification. Incumbents may not perform all of the listed job functions and/or may be required to perform additional or different job functions from those set forth below to address business needs and changing business practices.

- Perform a variety of routine clerical accounting duties associated with accounts payable, accounts receivable, permit processing, delinquent accounts, and the sewer user fee program.

- Receive and sort invoices by type; make copies of invoices and send copies to end user responsible for approval; match incoming approved invoices with originals.
- Match invoices and receiving documents with contracts and/or purchase orders and process.
- Process and run checks; verify invoices against pre-check register and correct any errors; match check stubs with coordinating invoices; print reports.
- Maintain vendor name and address files and W-9 forms and generate annual 1099 reports.
- Gather fixed asset data from general ledger; check and verify data collected for correct account coding, unit costs, class, and location codes; prepare fixed asset sheets; calculate and balance sheets for computer input.
- Perform data entry of all capital equipment additions, modifications, retirements, and deletions; assign item numbers to assets for tracking and transfer to the fixed asset accounting system; prepare detailed spreadsheets summarizing all assets and costs.
- Prepare various journal entries including those for fixed asset transfers, CIP asset transfers, retirement, month-end closing, fuel usage, and property plant and equipment retirements.
- Review requests for sewer service fee adjustments; calculate fees and correct any charges; research data submitted and account for validity before refunding any overcharges.
- Prepare vouchers and vendor numbers for refund claims to be approved for payment to the end user; cross reference multiple internal lists to ensure no double payment is made.
- Prepare payment request vouchers for adjustments to be made by the County; generate copies of adjustments and forward original signatures along with payment to the County for processing.
- Compile, enter, and maintain water and tax data for District permit program; respond to calls regarding the permit program; explain billing and/or water and tax information on invoices.
- Generate annual reconciliation and quarterly billings for permittees; make billing changes as necessary; issue new billings or credits if needed; process refund checks or apply credits to appropriate accounts.
- Process invoices for distribution to public and private sector agencies for services provided by the District; generate, maintain, and mail invoices to customers; forward copies of requested billings to appropriate departments.
- Receive monies from external and internal customers; code, reconcile, and process accounts receivable into the District's computer system; prepare journal entries; prepare daily deposits.
- Generate and distribute monthly statements to delinquent accounts; perform follow-up calls or distribute further mailings as needed; generate an aging report for delinquent accounts.
- Participate in studies of new and existing programs and special projects; resolve problems and increase efficiency; identify problem areas and issues; research alternative solutions; make recommendations for improvements.
- Verify and review data, materials, records, and reports for completeness, accuracy, and conformance with established regulations and procedures.
- Provide information and assistance to the public and other District staff in interpreting and applying District policies, procedures, and ordinances.
- Perform related duties as required.

QUALIFICATIONS

Knowledge of:

- Basic accounting principles and practices.
- Basic mathematical principles.
- Principles and practices of customer service.
- Basic principles and procedures of financial record keeping.
- Methods and techniques of coding and balancing accounting records.
- Basic methods and techniques of preparing financial spreadsheets and reports.
- Proper phone techniques and etiquette.
- Record-keeping principles and procedures.

- Modern office practices, methods, and computer equipment and 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 District staff.

Ability to:

- Perform detailed account and financial office support work accurately and in a timely manner.
- Perform clerical accounting duties supporting the processing of accounts payable/receivable.
- Provide customer service to the general public and employees.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Make accurate arithmetic, financial, and statistical computations.
- Interpret, apply, and explain policies and procedures.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Maintain a variety of current and accurate financial records and files.
- Review and interpret accounting transactions and records.
- Organize own work, set priorities, and meet critical time deadlines.
- Operate office equipment including computers and supporting word processing and spreadsheet applications.
- Adapt to changing technologies and learn functionality of new equipment and systems.
- Collect, compile, and research information and data.
- Work independently in the absence of supervision.
- Understand and carry out oral and written instructions.
- 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.

Employment Standards:

Any combination of education and experience that provides the required knowledge, skills, and abilities may be qualifying as determined by OCSD.

Accounting Assistant I

1. High school diploma or equivalent supplemented by college level course work in finance, accounting, or a related field; AND
2. One year of clerical accounting experience is desirable.

Accounting Assistant II

1. High school diploma or equivalent supplemented by college level course work in finance, accounting, or a related field; AND
2. Three years of increasingly responsible clerical accounting experience at a level comparable to an Accounting Assistant I with the District.

Licenses and Certifications:

None

Disaster Service Workers:

All Orange County Sanitation District employees are designated Disaster Service Workers through state law (California Government Code Section 3100-3109). Employment with the Orange County Sanitation District requires the affirmation of a loyalty oath to this effect. Employees are required to complete all related training as assigned, and to return to work as ordered in the event of an emergency.

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.