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 or direction, 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 direction and/or general supervision from the assigned supervisory and/or managerial staff. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

Accounting Assistant I - This classification is the first of five (5) levels within the finance job 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.

Accounting Assistant II - This classification is the second of five (5) levels within the finance job series. 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.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative only)

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.

➢ Performs a variety of routine clerical accounting duties associated with accounts payable, accounts receivable, permit processing, delinquent accounts, and the sewer user fee program.
➢ Ensures established safety precautions are adhered to, corrects unsafe work conditions/practices, and/or reports unsafe work conditions/practices to assigned supervisory or managerial staff.
➢ Receives and sorts invoices by type; makes copies of invoices and sends copies to end user responsible for approval; matches incoming approved invoices with originals.
➢ Matches invoices and receiving documents with contracts and/or purchase orders and processes.
➢ Processes and runs checks; verifies invoices against pre-check register and corrects any errors; matches check stubs with coordinating invoices; prints reports; voids and reissues checks as directed.
➢ Maintains vendor name and address files and W-9 forms and generates annual 1099 reports.
➢ Gathers fixed asset data from general ledger; checks and verifies data collected for correct account coding, unit costs, class, and location codes; prepares fixed asset sheets; calculates and balances sheets for computer input.
➢ Performs data entry of all capital equipment additions, modifications, retirements, and deletions; assigns item numbers to assets for tracking and transfers to the fixed asset accounting system; prepares detailed spreadsheets summarizing all assets and costs.
➢ Prepares routine journal entries for supervisor’s approval.
➢ Reviews requests for sewer service fee adjustments; calculates fees and corrects any charges; researches data submitted and accounts for validity before refunding any overcharges.
➢ Prepares vouchers and vendor numbers for refund claims to be approved for payment to the end user; cross-references multiple internal lists to ensure no double payment is made.
➢ Prepares payment request vouchers for adjustments to be made by the County; generates copies of adjustments and forwards original signatures along with payment to the County for processing.
➢ Compiles, enters and maintains water and tax data for District permit program; responds to calls regarding the permit program; explains billing and/or water and tax information on invoices.
➢ Generates annual reconciliation and quarterly billings for permitees; makes billing changes as necessary; issues new billings or credits if needed; processes refund checks or applies credits to appropriate accounts.
➢ Processes invoices for distribution to public and private sector agencies for services provided by the District; generates, maintains and mails invoices to customers; forwards copies of requested billings to appropriate departments.
➢ Receives monies from external and internal customers; codes, reconciles, and processes accounts receivable into the District’s computer system; processes refund checks or applies credits to appropriate accounts; prepares journal entries; prepares daily deposits.
➢ Generates and distributes monthly statements to delinquent accounts; performs follow-up calls or distributes further mailings as needed; generates an aging report for delinquent accounts.
➢ Prepares records for storage; creates labels for files.
➢ Verifies and reviews data, materials, records, and reports for completeness, accuracy, and conformance with established regulations and procedures.
➢ Provides information and assistance to the public and other District staff in interpreting and applying District policies, procedures, and ordinances.
➢ Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:
➢ Basic accounting principles and practices.
➢ Basic mathematical principles and calculations.
➢ Principles and practices of customer service and techniques for effectively communicating with the public, vendors, contractors, and District staff.
➢ 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 applications related to the work, including word processing, database, and spreadsheet applications.
➢ English usage, grammar, spelling, vocabulary, and punctuation.
➢ Principles and practices of customer service and techniques for effectively communicating with the public, vendors, contractors, and District staff.
Ability to:
➢ Perform detailed accounting 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.
➢ Utilize a computer, relevant software applications and/or other equipment.
➢ Adapt to changing technologies and learn functionality of new equipment and systems.
➢ Collect, compile, and research information and data.
➢ Understand and follow oral and written instructions.
➢ Work independently in the absence of supervision.
➢ Adhere to safe work practices and procedures in the workplace.
➢ Effectively 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 G.E.D.; AND
2. One (1) year of clerical accounting experience.

Accounting Assistant II
1. High school diploma or G.E.D., supplemented by specialized training or coursework in finance, accounting, or a related field; AND
2. Three years of work experience in clerical, accounting, or finance.

Licenses and/or 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 10 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.