

## **ACCOUNTING TECHNICIAN I / II**

### **DEFINITION**

To perform moderately difficult and complex accounting work involved in maintaining and reviewing financial and statistical data, and corresponding budgets and statements; and to perform related duties and responsibilities as required.

### **DISTINGUISHING CHARACTERISTICS**

Accounting Technician I is the entry-level classification in the Accounting Technician series. This classification is flexibly staffed with Accounting Technician II and incumbents normally advance to the higher level after gaining experience and achieving proficiency which meet the requirements for Accounting Technician II.

Accounting Technician II is the journey-level classification in the series. Positions in this class perform the full range of duties and are expected to have a thorough knowledge of departmental procedures and policies and be able to exercise independent judgment while performing moderately complex para-professional accounting work. Accounting Technician II differs from Accounting Technician III in that the III level is at least a formally assigned lead worker, exercising indirect or direct supervision over others and performs the more difficult and complex duties.

### **SUPERVISION EXERCISED AND RECEIVED**

Receives general supervision from assigned supervisory/management staff.

### **EXAMPLES OF ESSENTIAL FUNCTIONS**

Maintains complex financial, statistical, budgets or records.

Maintains accurate records of departmental expenditures.

Assists the public with tax related issues.

Assists with or prepares, processes and audits accounts payable transactions and contracts; researches vendor statements and vendor inquiries; posts and balances invoices; adds and codes all new accounts; reconciles checks.

Allocates expenditures to appropriate coded accounts.

Assists with or administers departmental supply purchasing process; maintains vendor lists, and assist department in RFP process; maintains and controls inventory.

Assists with various activities related to taxes such as: prepares and organizes all tax deposits in accounting system; prepares delinquent tax collection notices and records liens and DMV holds; processes refunds for duplicate or excess tax payments; prepares various legal reports in accordance with applicable tax codes; prepares reports for delinquent tax information to state

agencies including the Franchise Tax Board, Intercept Program, and DMV; and prepares legal documents for recording tax sale properties, power-to-sell and verifies legal descriptions.

Posts and balance general and subsidiary ledgers.

May assist in the preparation, reconciliation, and input of budgets for a variety of funds.

Reconciles and maintains monthly cash balances; maintains records of outstanding warrants.

Maintains state and federal grant folders summarizing fiscal year activity for all departments.

Performs workers compensation reconciliation for the County and prepares remittances to workers compensation claims administrator.

Balances departmental cash statements, certifies collections, and prepares remittances to the State.

Balances the activities of various employee benefits insurances such as AFLAC and processes refund payments to employees.

Performs technical financial or statistical record keeping.

Prepares periodic and special reports for the County, State and Federal agencies.

Acts as back-up for or assist with general clerical functions or other departmental functions such as front desk operations, answering inquiries on the phone, by email, or in person, making and answering radio calls, and other general administrative support duties.

May assist with verifying deposits from other departments and compiling cash and check deposits to the bank.

Perform related duties as assigned.

### **EMPLOYMENT STANDARDS**

#### **Knowledge of:**

*Accounting Technician I*

Advanced principles and practices of financial record keeping.

Proper office methods, practices, and procedures including filing systems, and letter/report writing.

Pertinent state, federal and county laws, rules, and regulations relating to accountability of funds.

Basic budgetary principles, practices, and record keeping.

*Accounting Technician II* (In addition to the above)  
Advanced computer applications for accounting systems.

Federal, state, and county laws, policies and procedures related to the area of assignment.

Intermediate governmental accounting principles and practices.

**Ability to:**

*Accounting Technician I*

Perform moderately difficult statistical or record keeping work involving use of considerable amount of judgment and requiring speed and accuracy.

Maintain a variety of financial records and files.

Prepare clear and concise financial or statistical statements and reports.

Operate modern office equipment including typewriters, calculators, and personal computer.

Understand and execute both oral and written instructions.

Maintain effective working relationships with other employees, departments, agencies, and the general public,

Present information verbally and in writing, clear, concisely, and effectively.

*Accounting Technician II* (In addition to the above)

Perform complex statistical or record keeping work involving use of considerable amount of judgment and requiring speed and accuracy.

Maintain computer system files and write query language reports as needed.

**TYPICAL WORKING CONDITIONS**

Work is performed in a normal office environment.

**TYPICAL PHYSICAL REQUIREMENTS**

Requires the ability to sit at a desk for long periods of time and intermittently walk, stand, stoop, kneel, crouch and reach while performing office duties: lift and/or move light weights; use hands to finger, handle or feel objects, tools or controls. Must be able to maintain effective audio, visual discrimination and perception needed for making observations, communicating with others, reading and writing, and operating office equipment. Must be able to use a telephone to communicate verbally and a keyboard to communicate through written means, to review information and enter/retrieve data, to see and read characters on a computer screen.

**MINIMUM QUALIFICATIONS**

**Experience:**

*Accounting Technician I*

Two years of experience as an Account Clerk III position with Mariposa County.

**OR**

Three years of responsible technical accounting experience preferably in a governmental setting.

*Accounting Technician II*

One year of experience as an Accounting Technician I position with Mariposa County.

**OR**

Four years of responsible technical accounting experience, preferably in a governmental setting.

**Education:** (Both Accounting Technician I and II)

High school diploma or GED equivalent.

**Substitution:** (NOTE: This substitution only applies to the outside experience pattern; applies to both the Accounting Technician I and II)

Completion of 15 semester units of college level coursework in accounting may substitute for one year of the required experience.

**OR**

An Associate of Arts degree in accounting may substitute for two years of the required experience.

**Additional Requirements:** (Both Accounting Technician I and II)

Possession of a valid California driver's license. Under certain circumstances, the Human Resources Director may accept a valid driver's license from another state if applicant acknowledges his/her intent to acquire a California driver's license within three months by signing an acknowledgement form.

**This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document.**