

EXHIBIT C

CITY OF EMERYVILLE/MESA

Created: June 1997 (as Accounting Technician - 1180)
November 1998 (as Senior Accounting Technician - 1170)
June 2006
Revised: June 2013
TITLE: ACCOUNTING TECHNICIAN - 1180
FLSA: NON-EXEMPT

ACCOUNTING TECHNICIAN

DEFINITION

Under general supervision, performs a variety of routine to complex technical and accounting support duties in the preparation, maintenance, and processing of accounting records and transactions, including accounts payable, accounts receivable, 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 Accounting Supervisor. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

This is a journey-level class in the accounting support series. Incumbents perform the full range of technical and administrative support work in the following areas: accounts receivable, accounts payable, 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. This class is distinguished from the Senior Accounting Technician in that the latter is responsible for more complex and higher-level technical accounting work, exercises a higher level of discretion and independent decision making, and provides technical and functional direction to lower-level accounting support staff.

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 accounts receivable assignment:

- Audits, verifies, and codes accounts receivable transactions; creates and maintains new accounts.
- Receives and balances cash receipts; allocates and posts revenue to proper cost accounts; prepares bank deposits and related reports; reconciles bank deposits to cash receipt batch reports.

- Receives mail and direct payments from the public and from other City departments, balances monies received, and prepares receipts.
- Prepares and reviews delinquent item reports; initiates, monitors, and follows-up on delinquent account collections process; prepares and processes year-end write-offs for uncollectable accounts.
- Maintains revenue spreadsheet; analyzes and identifies revenue trends; presents findings to Accounting Supervisor.
- Prepares possessory interest report; makes adjustments and amendments to previous year's information; provides report to supervisor for review prior to submission.
- Conducts desk audits of other revenue sources, such as Transient Occupancy Taxes and sales-based rental revenue as needed.

When performing the accounts payable assignment:

- Audits, verifies, codes, and batches accounts payable transactions; processes claim vouchers and purchase order requisitions; researches and resolves discrepancies and unauthorized payment requests and purchases; confers with vendors and departments as necessary; checks allocations against department budget appropriations; reconciles and updates vendor accounts with payments and balances.
- Processes payments in batches and logs batch reports as appropriate; prepares documentation for payment, including contracts, resolutions, and insurance documents; enters and verifies data into the automated accounts payable system to produce payment; prepares payments for mailing and files copies with backup.
- 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.
- Maintains warrant registers and other financial records.
- Reviews source documents for accuracy, receipt of necessary information, and compliance with rules, regulations, and procedures; determines proper handling for compliance.
- Maintains W-9 forms; prepares and processes 1098 and 1099 forms.
- Maintains fixed asset database, including reconciling beginning and ending fixed asset balances by category, recording additions and disposals, and calculating annual depreciation.

When performing the business licensing assignment:

- Maintains the business license database; researches new and existing businesses and notifies them of licensing requirements and renewals; mails application and renewal materials; processes closing accounts; reviews and reconciles payment ledger against database of notices; analyzes and verifies tax information and calculates necessary fees; performs other research about business and property information.
- Prepares and submits cash detail, new and closed businesses, Franchise Tax Board, and other reports as needed related to business licensing and other revenues received.
- Processes and tracks parking permit applications; issues parking permit stickers; provides report to the Police Department.
- Accepts and processes payments for all new and existing business licenses; balances, codes, and posts all front counter transactions in the accounting system daily.
- Prepares and issues renewal, second, late, final, and delinquent notices.

- Participates in the implementation of new business license rates.
- Conducts scheduled and random desk audits as needed.
- Creates projects and related budgets in financial software for posting cost recovery receipts.

When performing all assignments:

- Performs a variety of routine to complex administrative and technical account support duties related to accounts receivable, accounts payable, business licensing, and/or department-specific technical account duties, including posting, balancing, adjusting, and maintaining manual and computerized account and financial records according to established policies and procedures.
- Verifies, posts, and records a variety of financial transactions; prepares and maintains databases, 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 and data 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 accounting policies and procedures; researches and reconciles transactions and data; records changes and resolves differences; maintains the accuracy of accounting and financial records.
- Accepts and processes payments at the front counter for business licenses, building permits, parking permits, alarm permits, and other payments in cash, by check, or by credit card; makes change as necessary and maintains cash drawer as appropriate.
- Generates and assists in the preparation of monthly, quarterly, and year-end financial, summary, and technical reports; provides reports and documentation for auditors as requested.
- Identifies, researches, and analyzes variances, inconsistencies, trends, and other accounting issues; evaluates alternatives, makes recommendations, and assists with the implementation of updates and changes after approval; documents process and procedure for future reference and to ensure consistent application.
- Interprets, applies, explains, and ensures compliance with provisions of the Municipal Code and applicable laws, regulations, codes, and ordinances as they apply to assigned areas of responsibility; suggests changes to improve processes.
- Performs general office support duties such as preparing correspondence, filing and record keeping, ordering office supplies, and duplicating and distributing various written materials.
- Assists customers, vendors, departments, and employees by providing answers and information regarding specific account information, discrepancies, general accounting procedures, and/or department specific issues and problems; researches issues regarding specific transactions; and updates related files and departments on action items.
- Disburses, maintains, and safeguards Petty Cash funds accounting to Finance procedures.
- Assists with payroll functions and processing.
- Assists Accounting Supervisor and Administrative Services Director 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, and business licensing.
- Computerized accounting and finance systems and computer software and systems related to finance and accounting processes; other computer applications related to work, including word processing and spreadsheet software.
- Business arithmetic and basic financial and statistical techniques.
- Record-keeping principles and procedures.
- Modern office practices, methods, and equipment.
- 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, explain, and ensure compliance with applicable Federal, State, and local laws, rules, regulations, codes, policies, and procedures related to assigned functional area.
- 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 that 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 supplemented some college-level coursework in accounting, finance, economics, or a related field and two (2) years of experience in financial record keeping and accounting experience.

Licenses and Certifications: Possession of, or ability to obtain, a valid California Driver's License by time of appointment.

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.