

ACCOUNTING ASSISTANT II

JOB PURPOSE AND SUMMARY

This is responsible and varied fiscal support work in the accounting field for Clark County.

An employee of this class is responsible for performing technical accounting activities, requiring a greater understanding and broader knowledge of accounting principles and practices. This class is distinguished from entry level in that it involves work at the more advanced level of procedural bookkeeping. This class has a greater level of independency in job performance, judgement and action required. The employee is expected to exercise initiative in resolving routine to moderate problems on a regular basis. Work performed in this class involves a more thorough understanding of accounting procedures enabling the incumbent to reconcile, balance, pre-audit and maintain several different types of accounts or funds for more than one department or division.

Results of work affect the accuracy, reliability or acceptability of processes, information or services within the division or department as well as outside the County. On-the-job training requires from six to twelve months within the unit or department before incumbent is able to perform with limited supervision.

The employee must possess a thorough understanding of the accounting practices and procedures within the organization or department. Employee must have basic understanding of laws and statutes governing area of immediate responsibility. Employee must be able to perform a broader scope of accounting functions in a timely manner without assistance. Guidelines are in the form of regulations, policies and procedures. Incumbent must be able to interpret these with little assistance.

Personal contact with the public is on a general basis. Contact is usually made with other employees of the department, employees and supervisors of other County Departments, and members of the general public. Contact may include limited degrees of problem solving or dealing in adversarial relationships.

CLASSIFICATION DISTINCTIONS

The incumbent shall perform work independently and able to establish a work schedule meeting the necessary deadlines required by the division or department.

Incumbent works independently in the performance of routine tasks and functions, but receives instructions and supervision in non-routine problems and tasks. Work is reviewed for thoroughness, accuracy, and degree of independent judgement and resolution. Experienced incumbent may assist in the training of new employees.

KEY OR TYPICAL TASKS AND RESPONSIBILITIES

- Maintains central books of account and related ledgers, journals and special records for the employing agency and/or a variety of other County departments and agencies.
- Maintains a payroll system for a department or major division(s); prepares payroll reports as required for local, State, and Federal agencies; prepares procedural documentation for internal and external payroll processing; coordinates payroll processing and related functions insuring compliance and compatibility with county code, budget authorization and payroll system.
- Directs and participates in daily posting of income and expense items; checks daily balances.
- Compiles and takes responsibility for periodic balances and transactions, summaries for political subdivisions whose funds are on account, and for periodic reports summarizing withholding tax, industrial insurance and other taxes and controls.
- Prepares billings for accounts receivable from other agencies, often requiring the work-up of recheck of field cost data from available reports and vouchers.
- Assists in the preparation of routine specialized reports at the request of a department or division; prepares periodic reconciliation reports as required by department or division.
- Reviews and clarifies budgets for completeness and accuracy of one or more governmental departments or programs.
- Extracts data from books and compiles reports to show statistics, such as cash receipts and expenditures, accounts payable and receivable and other items pertinent to department operations.
- Examines and analyzes accounting records of a department or division to verify accuracy of figures, calculations and postings. Reviews data making necessary corrections or lists discrepancies for adjusting.
- Summarize details on separate ledgers, using adding or calculating machine, and transfers data to general ledger or posts directly to general ledger.
- Prepares periodic trial balance and other statistical information as needed. Makes adjustments to trial balances as required.
- Types reports, forms and general correspondence, operates calculators, adding machine and on-line data entry computers.

QUALIFICATIONS

General

- Two (2) years of general office experience, at least one year of which must be directly related to the work of the class;

- OR -

- One (1) year (45 credit hours) of post-secondary accounting or bookkeeping occupational training or education may be substituted for one year of required experience.

- OR -

- Any combination of work experience and education which demonstrates the ability to perform the work of the class.

Knowledge of....the principles and practices of double-entry bookkeeping; general office practice and procedures.

Ability to....perform double-entry bookkeeping; classify accounting transactions, maintain and reconcile accounts, close accounts, and prepare appropriate reports and statements; make arithmetical computations quickly and accurately; operate office equipment associated with the position.

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