RESOLUTION - ACTION REQUESTED 2017-116

MEETING: March 7, 2017

TO: The Board of Supervisors

FROM: Steve Johnson, Human Resources Director - Risk Manager

RE: Approve Amendments to the Accounting Technician I/II and Accounting Technician III Job Descriptions

RECOMMENDATION AND JUSTIFICATION:
Approve proposed amendments to the Accounting Technician I/II and the Accounting Technician III Job Descriptions, effective immediately.

The consulting firm of Municipal Resource Group (MRG) worked directly with the Auditor, the Human Services Director, the Treasurer/Tax-Collector/County Clerk, the Public Works Director and the Human Resources Director, along with the Departmental staff from each of these Offices, to review and update the aforementioned Job Descriptions. This review was consistent with the County’s standard practice of periodically updating existing Job Descriptions for accuracy, completeness and current practice, in accordance with the Board of Supervisors approved County wide Classification Plan.

Affected Department Heads expressed concerns that the existing Accounting Technician series Job Descriptions no longer accurately reflected the work required of these positions in their Departments. The evaluation conducted by MRG resulted in recommended revisions to the Accounting Technician I/II and the Accounting Technician III Job Descriptions, which were then vetted through each of the five Departments, as noted above. The changes as identified in the attached and revised Job Descriptions are to: clarify the distinguishing characteristics of the position levels, amend the examples of essential functions for consistency with current duties, update the employment standards and revise the minimum qualifications for clarification purposes. No increases to salaries are requested as the proposed amendments remain consistent with the current level of work and responsibilities of these classifications.

The implementation of the proposed amendments will update and clarify the Accounting Technician I/II and the Accounting Technician III Job Descriptions to bring them in line with the current needs of the Departments.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors approved the Accounting Technician I/II and Accounting Technician III classifications on December 16, 2003 through Resolution No. 03-466. The Board approved a revision to these classifications on February 28, 2006 through Resolution No. 06-73. As was mentioned above, from time to time, the Board approves
amended Job Descriptions when necessary.

**ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**
Do not amend and update the Job Descriptions as requested.

**ATTACHMENTS:**
Accounting Technician I-II - Draft Changes (PDF)
Accounting Technician III - Draft Changes (PDF)

**CAO RECOMMENDATION**
Requested Action Recommended

*Dallin Kimble*
Dallin Kimble, Interim CAO 2/28/2017

**RESULT:** ADOPTED BY CONSENT VOTE [UNANIMOUS]
**MOVER:** Rosemarie Smallcombe, District I Supervisor
**SECONDER:** Merlin Jones, District II Supervisor
**AYES:** Menetrey, Smallcombe, Jones, Long, Cann
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.
ACCOUNTING TECHNICIAN III

DEFINITION
To perform 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
This is the advanced journey/lead level for the Accounting Technician series. Incumbents in this class work independently, perform the most complex duties in the series, and provide lead direction to other employees.

SUPERVISION RECEIVED AND EXERCISED
Receives general supervision from assigned supervisory/management staff.

Exercises lead direction over lower level classification.

EXAMPLES OF ESSENTIAL FUNCTIONS
Maintains complex financial, statistical, budget or records.

Maintains an accurate record of departmental expenditures, vendor information, and monitors contract activity.

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 assists department in RFP process; maintains and controls inventory.

Handles several duties related to taxes: 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 and submits various legal reports in accordance with applicable tax codes; reports tax and 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 balances general and subsidiary ledgers.

Assists in the preparation, reconciliation, and input of budgets for a variety of funds.
May assist with the preparation of all budget action forms for transfers and/or appropriations after reviewing for shortfall or program changes.

Reconciles and maintains cash balances each month; maintains records of outstanding warrants; prepares monthly cash statements.

Coordinates all aspects of tax sale auction.

Performs technical financial or statistical record keeping.

Prepares and maintains general and subsidiary accounts; prepare difficult accounting reports and correspondence; understands, interprets, and applies laws, rules, and regulations to specific work situations.

Coordinates assignments, directs work, provides evaluation input, and trains subordinate staff engaged in accounting and clerical activities.

Maintains effective working relationships with other employees, departments, agencies and the general public; present information verbally and in writing, clearly, concisely and effectively.

Prepares periodic and special reports for the County, state and federal agencies.

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.

Files tax returns on behalf of the County for sales and use tax; prepares remittance to the State.

Processes 1099 tax forms and submits to County vendors.

Posts cost accounting related working capital and by object expenditure ledgers and records.

Receives and deposits monies in appropriate funds.
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Accounting Technician III
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Maintains inventory control accounting systems.

Audits a variety of records, statements, invoices, receipts, contracts, credit card statements, recap sheets, etc.

Maintains accurate records.

Works on a variety of special projects as assigned.

May act 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 act as back-up or assist with verifying deposits from other departments and compiling cash and check deposits to the bank; balancing investments, bank accounts and interest payments, and preparing daily reports.

Provides lead direction and/or supervision and training to other employees

Performs related duties as assigned.

EMPLOYMENT STANDARDS

Knowledge of:
Advanced computer systems and applications.

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.

Governmental budgetary principles, practices, and record keeping.

Accounting and bookkeeping principles and practices.

Advanced arithmetic functions.

Ability to:
Perform the more difficult and complex statistical or record keeping work involving use of considerable amount of judgment and requiring speed and accuracy.

Prepare clear and concise financial or statistical statements and reports.

Understand, interpret, and apply laws, rules, and regulations to specific work situations.
Independently handles and performs the more difficult technical accounting functions at the paraprofessional level.

Interpret, explain, and enforce department and County policies and procedure.

Understand, interpret, and communicate payroll procedures, rules, and regulations.

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

Type accurately at a rate required for successful job performance.

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.

Provide lead direction and/or direct supervision to assigned staff including assigning, evaluating, training, etc.

**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:**
Two years of experience as an Accounting Technician II position in Mariposa County.

OR

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

**Education:**
High school diploma or GED equivalent.
Substitution: (NOTE: This substitution only applies to the outside experience pattern): 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:
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.