



ACCOUNT CLERK
ACCOUNT CLERK, INTERMEDIATE
ACCOUNT CLERK, SENIOR

Revised: September 2005

Class Code: 1007/1015/1055

Class Code: 4052/4100/4162

FLSA: NE

Bargaining Group: CONF

Bargaining Group: YCEA

DEFINITION

Under immediate supervision, performs clerical work in connection with preparing, maintaining, checking financial or statistical records; receives and issues receipts for money. Three degrees of proficiency exist within this classification. More experienced Account Clerks are expected to be able to perform duties independently, maintain detailed income and expenditure financial records and aid in the training of new employees. Incumbents must perform other related work as required.

CLASS CHARACTERISTICS

Account Clerk:

This is the entry level of the clerical accounting classification series. Employees in this classification are expected to obtain the skills and knowledge necessary to advance to the Intermediate Account Clerk classification. Employees in this class normally work under close and continuous supervision, performing a group of repetitive or closely related duties according to established procedures. Generally, work is observed and reviewed both during its performance and upon completion. Account Clerks are normally considered to be on a training status and as they are assigned responsibility, their breadth of knowledge increases with the increased experience.

Intermediate Account Clerk:

This is the journey level of the clerical accounting classification series. Employees in this class normally work under general supervision and, within a framework of established procedures, are expected to perform a variety of accounting duties with only occasional instruction or assistance. This level requires the knowledge of departmental procedures and precedence and the ability to choose among a limited number of alternatives in solving routine problems. An Intermediate Account Clerk is expected to work productively in the absence of supervision. Work is normally reviewed only on completion and for overall results.

Senior Account Clerk:

This is the highest level of the clerical accounting classification series. Employees in this class normally work under general supervision and, within a framework of established procedures, are expected to perform a variety of accounting duties with only occasional instruction or assistance. Incumbents in this classification may be assigned to perform clerical accounting work involving the maintenance of a complete set of accounting records such as funds received by the City for utility, business licenses and other services or be assigned responsibility for maintaining detailed accounting records of all City incomes and expenditures or payroll.

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Incumbents are expected to work independently and may be responsible for giving lead direction to other clerical employees engaged in financial record keeping work.

SUPERVISION RECEIVED AND EXERCISED

General supervision is provided by an Accountant or Accounting Manager. An Account Clerk/Intermediate Account Clerk does not have supervisory or lead worker responsibilities. A Senior Account Clerk may be assigned lead worker responsibility.

EXAMPLES OF DUTIES (Illustrative Only)

Account Clerk:

- Waits on the public over the counter, receives payments, makes change and issues receipts for the collection of utility charges, permits, fines, taxes, license fees and other fees for service
- Verifies balances or adjusts accounts
- Posts, verifies, assembles, tabulates and compares statistical or financial data
- Prepares or verifies invoices, time records, requisitions, purchase orders, allocations and similar documents
- Maintains financial records requiring the use of some independent judgment
- Schedules, indexes and files bills, vouchers, warrants and other records
- Makes calculations and verifies various statistical or accounting tables and reports
- Inputs data into computer
- Operates personal computers and related equipment
- Operates various office equipment, i.e. calculators, typewriters and photocopiers.
- Maintains journals or subsidiary ledgers, prepares and types accounting and statistical reports and payrolls, and maintains filing systems
- Responds to routine correspondence
- Participates and becomes proficient in the continuous improvement process
- Responsible for carrying out the mission of the City and the department and adherence to the City's and departmental organizational values

Intermediate Account Clerk – additional duties:

- Maintains financial records requiring the use of independent judgment
- Maintains records of City receipts for water and sewer services, business licenses and other revenues
- Prepares and posts daily and monthly financial summaries
- Computes and prepares billings for metered water accounts
- Prepares City payroll and posts to control ledgers

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- Maintains detailed records of withholding tax and retirement deductions and prepares annual statements of tax deductions
- Initiates and shows mastery of the continuous improvement process

Senior Account Clerk – additional duties:

- Prepares and posts journal entries
- Analyzes and reconciles general ledger accounts
- Prepares accounting and statistical reports
- May be responsible for giving lead direction to other clerical employees engaged in financial record keeping work

QUALIFICATIONS

NOTE: The required level and scope of the following knowledge and skills relate to the level of the position as defined in the class characteristics.

Knowledge of:

- Basic and standard accounting and bookkeeping practices and procedures
- Basic governmental accounting principles
- Modern office methods and equipment including 10-key by touch
- Principles, practices and terminology used in accounting and bookkeeping;
- Personal computers, including spreadsheets, word processing and other software applications
- Filing systems

Skill in:

- Preparing clear, concise and effective written materials, including standard and accepted business letter writing and report preparation
- Collecting money and maintaining accurate records
- Typing at a speed necessary for successful job performance
- Maintaining accurate records and files
- Use of computers and computer applications and software including proficiency in spreadsheets, word processing and other software applications
- Maintaining a variety of manual and computerized records, files and spreadsheets
- Performing a variety of mathematical calculations including addition, subtraction, multiplication, division, statistical calculations and discounting accurately

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- Verifying and coding financial statements, invoices and reports

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Ability to:

- Make arithmetical computations with speed and accuracy
- Perform data processing and operations related to the maintenance of fiscal records
- Learn computer applications
- Analyze financial records to locate and reconcile errors
- Maintain accurate, interrelated financial records
- Operate calculating and other office machines
- Prepare accurate financial and statistical reports
- Establish and maintain cooperative relationships with those contacted in the course of work
- Identify with management and City goals and objectives and understand and support City priorities and needs
- Evaluate and improve processes

EDUCATION AND EXPERIENCE

Any combination of education and coursework in accounting or bookkeeping and the ability to read and write at a level required for successful job performance that would demonstrate the knowledge, skills and abilities as outlined above is qualifying. A typical way to obtain the knowledge and skills is:

ACCOUNT CLERK:

High school diploma or equivalent and one (1) year of recent, full-time clerical experience dealing with financial records and/or reports.

INTERMEDIATE ACCOUNT CLERK:

High school diploma or equivalent; and two (2) years of recent, full-time accounting or bookkeeping experience in accounts payable, accounts receivable or payroll.

SENIOR ACCOUNT CLERK:

High school diploma or equivalent; and four (4) years of recent, full-time accounting or bookkeeping experience in accounts payable, accounts receivable or payroll.

LICENSES

Possession of a valid California driver's license may be required based on the needs of the department the incumbent is assigned. Individuals who do not meet this requirement due to physical disability will be reviewed on a case-by-case basis.

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PHYSICAL DEMANDS AND WORKING CONDITIONS

Includes the mobility to work in a standard office environment, and use of standard office equipment. Manual dexterity to use standard office equipment and supplies and to manipulate both single sheets of paper and large document holders (binders, manuals, etc.). Vision to read handwritten and printed materials and a computer screen. Hearing and speech to communicate person and by telephone. May be subject to frequent interruptions. Some accommodations may be made for some physical demands for otherwise qualified individuals who require and request such accommodations.

OTHER DUTIES AND REQUIREMENTS

This class description lists the major duties and requirements of the job and is not all-inclusive. Not all duties are necessarily performed by each incumbent. Incumbents may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.