
Castro Valley Sanitary District

POLICIES AND PROCEDURES MANUAL

POLICY TITLE: Job Description – Accounting Clerk
POLICY NUMBER: 2391

2391.1 Definition. Organizes, and personally performs professional level work in support of all Castro Valley Sanitary District (CVSan) financial activities; coordinates the production and the administration of CVSan's budget, audit, and performs related work as assigned.

2391.2 Supervision Received and Exercised. Administrative direction is given by the Business Services Supervisor. No direct supervision responsibilities. May provide oversight to office administrative support staff including temporary staff, interns and/or volunteers.

2391.3 Class Characteristics. The Accounting Clerk participates in all CVSan fiscal activities. The work involves the performance of financial processing, treasury, reporting, auditing, contract interpretation, and other day-to-day functions. The incumbent is accountable for accomplishing departmental planning and operational goals and objectives and for furthering CVSan goals and objectives within policy and procedural guidelines.

2391.4 Essential Job Functions:

2391.4.1 Coordinate and prepare CVSan payroll including changes in CalPERS status.

2391.4.2 Assist in the preparation and administration of CVSan's operating and capital improvement budgets.

2391.4.3 Assist with implementation of systems and procedures related to financial record keeping, controls and reports and ensure accuracy; provide comprehensive financial management services, and assist with solving varied accounting and related issues.

2391.4.4 Participate in CVSan investment process; maximize income and safety through tax-exempt and other financing as directed and balances CVSan accounts at the local bank, County Treasurer, and Local Agency Investment Fund.

2391.4.5 Maintains journals, the general ledger; prepares and ensures accuracy of periodic and special reports as required for submission to various regulatory and other governmental agencies.

2391.4.6 Prepare accounting and financial reports due to federal, state, and other agencies.

2391.4.7 Present reports of CVSan financial status and operations to CVSan's Board of Directors (Board).

2391.4.8 Prepare annual financial statements, coordinate the annual financial audit, and respond to and implement auditor's recommendations.

2391.4.9 Performs year-end closing process.

2391.4.10 Performs a variety of general office and administrative office support functions including data entry, record keeping, proofreading, forms and reports generation, data analysis, in areas such as payroll, accounts receivable, accounts payable, fixed assets, and general accounting.

2391.4.11 Verifies the work of assigned employees for accuracy, proper work methods, techniques, and compliance with standards, policy and procedures.

2391.4.12 Prepares, maintains, and verifies accounting, financial and statistical records, ledgers, logs, and files; gathers, assembles, enters, checks, balances, adjusts, and records financial data; codes data according to established accounting procedures; reviews information to ensure accurate reporting; resolves discrepancies; establishes and maintains various files and records.

2391.4.13 Receives payments, issues receipts, deposits payments, and records payments to various District accounts and funds; prepares financial, statistical or operational reports as assigned.

2391.4.14 Performs full range of accounts payable tasks; collects information from various departments; researches discrepancies; reconciles invoices and related documentation and prepares accounts payable for payment; inputs expenditure activity into the financial system; maintains vendor files; responds to questions from District staff and vendors regarding payment status for invoices; issues and mails checks.

2391.4.15 Processes employee reimbursement requests by receiving and verifying expense reports and requests for advances.

2391.4.16 Issues, maintains and resolves issues relating to 1099 forms.

2391.4.17 Schedules and prepares vendor payments; verifies federal ID numbers; resolves purchase order, contract, invoice, or payment discrepancies and documentation.

2391.4.18 Verifies documentations, deposits, disburses and accounts for cash.

2391.4.19 Prepares, processes, and verifies bank deposits, journal entries, and accounting reports.

2391.4.20 Performs full range of accounts receivable tasks; creates and records invoices; maintains, monitors, reconciles accounts receivable aging schedule and transactions, and performs collection activities.

2391.4.21 Performs full range of payroll processing tasks; collects employee time sheets and verifies hours and time off; updates employee payroll records, including

use of vacation, sick leave and related benefits; processes status changes and calculates wage assignments; responds to employee questions related to timesheets or use of paid leave; resolves salary payment, deduction and record discrepancies.

2391.4.22 Manages and executes payroll and payroll deductions transactions, including garnishment, union dues, pension benefits, and other funds.

2391.4.23 Report wage earnings and deductions to external agencies.

2391.4.24 Maintains, prepares and reconciles payroll information and leave accruals.

2391.4.25 Analyzes potential compensation problems and recommends corrective action.

2391.4.26 Tracks and maintains payroll costs relating to projects.

2391.4.27 Maintains, counts, records, and updates files relating to fixed assets.

2391.4.28 Oversees and participates in performing data entry.

2391.4.29 Reconciles bank statements by comparing bank statements with the general ledger.

2391.4.30 Researches and gathers information from a variety of sources for the completion of forms and preparation of reports.

2391.4.31 Maintains and files various documents and records.

2391.4.32 Assists with month-end and year-end close procedures.

2391.4.33 Troubleshoots and resolves system or process issues.

2391.4.34 Responds to incoming calls and directs callers appropriately; gathers information from callers and provides information to field crews.

2391.4.35 Updates job knowledge by participating in educational opportunities.

2391.4.36 Establishes positive working relationships with representatives of the community, state/local agencies, associations, District management, staff, and the general public.

2391.5 Essential Cognitive Job Functions:

2391.5.1 Ability to comprehend and follow instructions:

2391.5.1.1 Ability to maintain attention and concentration for necessary periods.

2391.5.1.2 Ability to understand written or oral instructions.

2391.5.1.3 Ability to do work requiring set limits, tolerances, or standards.

2391.5.2 Ability to perform simple and repetitive tasks:

2391.5.2.1 Ability to ask appropriate questions and request assistance.

2391.5.2.2 Ability to perform activities of a routine and applicable nature.

2391.5.2.3 Ability to remember locations and work procedures.

2391.5.3 Ability to maintain a work pace appropriate to a given workload:

2391.5.3.1 Ability to perform activities within a schedule, maintains regular attendance, and be punctual.

2391.5.3.2 Ability to complete a normal work day and/or work week and perform at a consistent pace.

2391.5.4 Ability to perform complex and varied tasks:

2391.5.4.1 Ability to synthesize, coordinate, and analyze data.

2391.5.4.2 Ability to perform jobs requiring precise attainment of limits, tolerances, or standards.

2391.5.4.3 Ability to perform a variety of duties, often changing from one task to another of a different nature without loss of efficiency or composure.

2391.5.5 Ability to relate to other people beyond giving and receiving instructions:

2391.5.1 Ability to get along with co-workers and peers.

2391.5.2 Ability to perform work activities requiring negotiating with, explaining, or persuading.

2391.5.3 Ability to respond appropriately to evaluation or criticism.

2391.5.6 Ability to influence people:

2391.5.6.1 Ability to convince or direct others.

2391.5.6.2 Ability to understand the meaning of words and to use them appropriately and effectively.

2391.5.6.3 Ability to interact appropriately with people.

2391.5.7 Ability to make generalizations, evaluations, or decisions without immediate supervision:

2391.5.7.1 Ability to recognize potential hazards and follow appropriate precautions.

2391.5.7.2 Ability to understand and remember detailed instructions.

2391.5.7.3 Ability to make independent decisions or judgments based on appropriate information.

2391.5.7.4 Ability to set realistic goals or make plans independently of others.

2391.5.8 Ability to accept and carry out responsibility for direction, control, and planning:

2391.5.8.1 Ability to set realistic goals or make plans independently of others.

2391.5.8.2 Ability to negotiate with, instruct, and supervise people.

2391.5.8.3 Ability to respond appropriately to changes in work conditions.

2391.6 Non-Essential Job Functions:

2391.6.1 Review invoices, account codes or funding information, and prepare checks for CVSan Board approval.

2391.6.2 Perform bookkeeping functions for CVSan.

2391.6.3 Monitor internal accounting controls and review the expenses and revenues for conformance with approved budgets.

2391.6.4 Oversee the maintenance of tax roll information and prepare manual billings as required.

2391.6.5 Coordinate the Other Post-Employment Benefits (OPEB) Governmental Accounting Standards Board (GASB) Statements.

2391.6.6 Perform external reporting as needed such as IRS, State and CalPERS.

2391.6.7 Assist with Implementation of software changes and updates as needed.

2391.6.8 Prepare agendas and related materials for and attend finance committee meetings.

2391.6.9 Attend meetings and take minutes.

2391.7 Qualifications. Knowledge of:

2391.7.1 Principles and practices of public agency finance, including investment, treasury, general and governmental accounting, economics, auditing, and reporting functions.

2391.7.2 Principles and practices of public agency budget development, administration, and accountability.

2391.7.3 Computer applications related to the work, including word processing, spreadsheet and data base applications.

2391.7.4 Applicable laws, codes, and regulations.

2391.7.5 Techniques for providing a high level of customer service to public and CVSan staff, in person and over the telephone.

2391.7.6 Structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

2391.8 Skill to:

2391.8.1 Plan, organize and personally participate in a comprehensive public agency financial management program.

2391.8.2 Maintain accurate financial records and prepare clear and accurate reports for informational, auditing, and operational use.

2391.8.3 Develop and implement goals, objectives, work standards, and internal controls for the department.

2391.8.4 Interpret, apply and explain complex laws, codes, regulations, and ordinances.

2391.8.5 Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.

2391.8.6 Speak in public and engage the audience.

2391.8.7 Use tact, initiative, prudence and independent judgment within general policy, procedural, and legal guidelines.

2391.8.8 Work in a team atmosphere and participate in a variety of CVSan-wide committees to enhance the provision of all CVSan services.

2391.8.9 Establish and maintain effective working relationships with those contacted in the course of the work.

2391.8.10 Manage one's own time and that of others.

2391.9 Education and Experience. Combination of education and experience equivalent to completion of an Associate of Arts/Science degree in Accounting, Finance, or Business Administration. Four (4) years of progressively responsible accounting experience or personal computer experience working with spreadsheets, databases and accounting applications in a windows-based environment is required, or two (2) years of work experience equivalent to a District Account Clerk II. Municipal financial record keeping experience is preferred. A Bachelor's degree in Business Administration with concentration in Accounting or Finance may be substituted for three (3) years of experience requirement.

2391.10 Interpersonal Effectiveness. Ability to work effectively in a team-based organization focused on continuous improvement; establish and maintain a positive customer service attitude and effective working relationships with customers; demonstration of strong two-way communication skills, including the ability to listen, explain, and facilitate, ability to ask for input, offer help without being asked; accept suggestions, work with others to solve problems, and provide recognition and encouragement.

2391.11 License and Certification. Must possess a valid California Class C driver's license and have a satisfactory driving record. Must possess or obtain Cardiopulmonary Resuscitation, AED, and First Aid certificates within a time period specified by CVSan.

2391.12 Other Requirements. Willingness and ability to work scheduled and additional hours as needed; attend meetings, workshops, and seminars during work and non-work hours as assigned.

2391.13 Physical Requirements. Be able to possess mobility to work in a standard office setting and to operate standard office equipment, including a computer and calculator; interpret printed materials and a computer screen; communicate with people in person and over the telephone. Maintain static postures for extended periods of time, frequent repetitive use of hands and arms including grasping; occasionally bend, stoop, stretch and reach; have strength and stamina to safely transport up to fifty (50) pounds.

2391.14 Work Environment. Indoors in a climate-controlled office environment working around computer monitors; works around others, works alone, or works with others; may rarely work outdoors.

This description reflects CVSan's assignment of essential functions; it does not proscribe or restrict the tasks that may be assigned.

Employee Signature

Date

Employer Signature

***** END OF POLICY *****