

LINN COUNTY CLASSIFICATION

TITLE: ACCOUNTING CLERK 2
NUMBER: 028
PAY RANGE: 12
CATEGORY: OPEU

APPROVAL ORDER
NUMBER: 2001-655
DATE: November 27, 2001

GENERAL STATEMENT OF DUTIES/JOB OBJECTIVES: Serve as a general accounting clerk for the County, processing various transactions for payment and recording. Primary responsibility is payroll transaction, may deal with payroll or accounts payable transactions, maintaining related records, and preparing reports.

SUPERVISION RECEIVED: Works under the supervision of the Accountant who checks work for conformity to departmental policies and procedures.

SUPERVISION EXERCISED: Supervision of employees is not a normal responsibility of positions in this class, but an incumbent may serve as a lead worker and assist in the job orientation of new personnel.

ESSENTIAL FUNCTIONS: A person employed in this classification must possess the capability to perform the following duties to be considered for this position. The duties are essential functions requiring the critical skills and expertise needed to meet job objectives. Additional specific details of these essential functions may be provided by the specific office or department job announcement, if applicable.

1. Gather payroll data from each department and, after processing it for payment, enter data on the master payroll. Prepare fiscal, annual, financial and statistical records and reports; schedule time to meet deadlines; provide training to department bookkeepers relating to payroll systems and procedures. Compile accurate payroll information into computer, verify for accuracy and balance payroll.
2. Compute employer contributions and distribute them to appropriate budget accounts. Make payments to insurance companies and retirement agencies. Maintain employee insurance and retirement records and make adjustments when necessary to reflect changes for employees.
3. Prepare and process payroll information for new hires and terminations. Responsible for initial set-up and maintenance of all employees master file records to reflect changes in employee status, payments or deductions.
4. Maintain accurate payroll records and prepare necessary periodic reports. Prepare monthly, quarterly and annual payroll reports in accordance with State and Federal regulations. Prepare transfers and electronic filing of payment documents required for direct deposit, payroll taxes, fringe benefits and payroll deductions.
5. Resolve problems relating to payroll and insurance processing. Review, reconcile and prepare claim blanks for multiple insurances and other payroll deductions for payment. Receive, edit, adjust and process payroll information pursuant to County Policy, multiple collective bargaining agreements and generally accepted principles.

6. Review invoices received from departments to determine that necessary information is included and prepare checks for payment. Enter data into the accounting system.
7. Prepare checks and remittances for distribution.
8. Confer with vendors or departments via telephone, correspondence or in person regarding accounts payable transactions.
9. Prepare and enter journal entries for fund transfers, performing calculations of amounts to be transferred. Prepare necessary documents for signature by the Board of Commissioners, Administrative Officer, or Accountant.
10. Distribute expenditures to appropriate budget accounts and prepare necessary reports to interested parties. Calculate disposable earnings to determine amounts withheld to satisfy judgments of garnishments, child and spousal support orders. Withhold from employees and remit to proper Courts and agents.
11. Develop and maintain effective, harmonious and reasonable work relationships with others.
12. Maintain regular and predictable work attendance.

OTHER FUNCTIONS:

13. Other duties as assigned.

RECRUITING REQUIREMENTS: Thorough knowledge of bookkeeping principles and practices, particularly as they relate to payroll and accounts payable as applied within the governmental arena. Considerable knowledge of office methods and procedures, fiscal records and the preparation of related fiscal reports.

KNOWLEDGE, SKILL AND ABILITY: Ability to use standard office equipment including basic knowledge of data processing; make involved and varied arithmetical computations rapidly and accurately; compile statistical data and compile necessary reports; work harmoniously with fellow employees, supervisors and the general public.

EXPERIENCE AND TRAINING: Four years of responsible office experience to include at least two years of payroll and accounts payable work; graduation from high school or possession of the equivalent GED certification supplemented by business school or college training in bookkeeping, accounting or related field; or any satisfactory equivalent combination of experience and training that demonstrates the ability to perform the work described.

NECESSARY SPECIAL QUALIFICATIONS: Possession of a valid motor vehicle operator's license at the time of appointment may be a condition of employment.

PHYSICAL DEMANDS AND WORK ENVIRONMENT: Work is generally performed indoors in an office environment. Work requirements include the ability to sit and move about; see, talk and hear; use hands to finger, handle or operate objects or controls; and reach with hands and arms. The work requires the ability to lift or move thirty (30) pounds.