

**City of Salem**  
**ACCOUNTING ASSISTANT III**

**0027**

**NATURE OF WORK**

This is advanced technical-level accounting work

Work involves the application of accounting skills to a variety of accounts according to budgetary classification. Work requires a thorough knowledge of account transactions. Employees must understand the implications of those transaction processes on the City's accounting system. Work requires exercise of independent judgment to properly record and document fiscal transactions related to general and subsidiary records, and the investigation and resolution of more complex transactions or account entries. Work includes the preparation of a wide variety of financial reports. Some positions lead lower-level accounting assistants or clerical staff including scheduling, input into performance appraisals and assigning and reviewing work. Full supervision is not a responsibility of this classification. There is general supervision over this position by a supervisor who provides broad program objectives, periodic review of work and progress reviews.

The Accountant is distinguished from this classification by the higher responsibility in interpretation of the intent of fund accounts and the appropriateness of account numbers assigned to properly track those accounts. This classification differs from the Accounting Assistant II by the responsibility for complex account entries and transactions, and resolving complex account discrepancies requiring complicated research and analysis. .

**ILLUSTRATIVE EXAMPLES OF WORK**

(Any single position of a class will not usually involve all of the essential duties listed and many positions will involve essential duties, which are not listed.)

Reviews a variety of purchasing, revenue, tax statements and expenditure documents for accuracy, completeness and appropriate account designations. Determines if sufficient information is present to record the transaction into the accounting system(s). If information or approvals must be gathered prior to recording the transaction, initiates acquisition of needed information. Balances like documents for entry into computer systems, account records or other ledgers and journals. Maintains ledgers, journals and subsidiary records and balances against other records. Reviews entries against source documents for accuracy and verifies balances. Resolves discrepancies in account records or source documents.

Reviews accounting records, identifies problems, and recommends appropriate procedures; reviews payment of invoices and payrolls. Assists municipal departments interpret their budgetary accounts for proper recording of transactions. Gathers financial information from a

## **ACCOUNTING ASSISTANT III (Cont.)**

**027**

variety of sources into reports. Assists in resolving accounts receivable and payable discrepancies

Assists a variety of public, business and government agencies in understanding municipal accounting, billing and payment systems and in resolving discrepancies.

Performs other related work as required.

### **WORK QUALIFICATIONS**

Considerable experience in accounting procedures and experience with governmental fund accounts; graduation from high school supplemented by courses in government accounting; or any equivalent combination of experience and training which provides the following knowledge, skills, and abilities:

Thorough knowledge of accounting principles particularly as applied to government accounting

Considerable knowledge of modern office management procedures and equipment

Knowledge in specific area of position's assignment is desirable such as accounts payable, accounts receivable, etc.

Considerable skill in the operation of keyboards, personal computers including spreadsheet, database managers and word processing software.

Ability to exercise judgment in determining correct procedures

Ability to accurately and rapidly perform complex technical-level accounting work

Ability to plan, organize and direct the work of others and to maintain effective relations with other employees and the public

Some positions may require possession of a valid Oregon driver's license or Class C license and the ability to meet City driving standards or alternates means of participating in meetings or gathering information

Work is performed within an office setting.

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Jobspec.027

Approved by Human Resources Director

July 1996

*Revised 03/06 for distinguishing features; removed lead work*