

**CITY OF SALEM**  
**ACCOUNTING ASSISTANT III - CONFIDENTIAL**

**00028**

**NATURE OF WORK**

This is advanced para-professional accounting and lead work. This classification is privy to collective bargaining issues on an on-going basis.

Work involves the application of accounting skills to a variety of accounts according to budgetary classification. Employees of this classification are required to possess a thorough knowledge of the transactions they process and 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. Work direction may be exercised over a small staff including scheduling, performance appraisals and work assignments and reviews. 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 classification 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. The Accounting Assistant III classification is distinguished from this classification by the absence on an on-going knowledge of collective bargaining issues. This classification differs from the Accounting Assistant II by the greater authority for work direction of others and the greater authority, knowledge and higher responsibility required to properly process and account for transactions.

**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 variety of sources into reports.

Assists in resolving accounts receivable and payable problems where there are discrepancies. Assists a variety of public, business and government agencies in understanding municipal accounting, billing and payment systems and in resolving discrepancies.

Prepares journal vouchers by Department/Division accounts to charge payroll expenditures to proper accounts. Reviews transactions to verify type and amount of charge is appropriate and in balance. Prepares disbursements to social security, retirement, credit union and other benefit providers. Reviews charges appropriate for each disbursement and appropriateness of account numbers. Ensure disbursements and charges are prepared in a timely, accurate manner. Researches and resolves discrepancies affecting accounts, balances, or disbursements.

Gathers a variety of requested payroll related history, summarizes it in report form as directed for use in presenting management information related to collective bargaining issues.

May direct the work of subordinate accounting clerks and other clerical personnel.

Performs other related work as required.

### **WORK QUALIFICATIONS**

Considerable experience in accounting clerical procedures and experience with governmental fund accounts; graduation from high school supplemented by courses in bookkeeping and government accounting; or any equivalent combination of experience and training which provides the following knowledges, 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, data base managers and word processing software.

Ability to exercise judgment in determining correct procedures to be followed.

Ability to perform complex para-professional accounting work accurately and rapidly.

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

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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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Personnel Director

7/96

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