



ACCOUNTING ASSISTANT II

Effective: 1/1/03

DEFINITION/PURPOSE:

Perform complex clerical accounting and financial record keeping activities in a computerized accounting system. Process accounts receivable, accounts payable, resident contracts, or Section 8 payments. Prepare and maintain financial, statistical, and accounting records and reports, and perform a variety of accounting functions relative to assigned areas of responsibility.

DISTINGUISHING CHARACTERISTICS:

This classification is distinguished from the Finance Specialist by the performance of clerical accounting functions as opposed to professional accounting and finance work performed by the Specialist. This is the full journey-level of the accounting clerical work. Employees at this level have established guidelines, receive only occasional instruction or assistance as new or unusual situations, and are fully aware of the operating procedures and policies of the work unit.

SUPERVISION RECEIVED AND EXERCISED:

Operates under the direct supervision and direction of the Finance Manager.

This classification has no supervisory responsibilities; however, may provide lead direction to clerical assistant employees, as assigned.

ESSENTIAL JOB FUNCTIONS: Duties may include, but are not limited to, the following:

- Perform complex clerical accounting duties including maintaining accounts payable, tenant accounts receivable, other receivables, and landlord housing assistance payments. Maintain accurate financial records.
- Prepare accounts payable data, accounts receivable data associated with the assigned area of responsibility. Read, verify and enter, adjust, and maintain necessary information in the Authority's computer system. Maintain financial statement formats for internal and external reporting.
- Prepare manual and computerized journal entries for assigned area of responsibility.

- Reconcile and balance a variety of completed records including complex revolving accounts. Verify bank reconciliation, general ledger accounts, and daily transaction reports.
- In all activities, exercise exceptional initiative and diligence in the review and confirmation of the appropriateness of Authority receipts and expenditures. Make timely notification to the supervisor of items that cannot be confirmed, reconciled, or need immediate action.
- Respond to phone calls to the department and maintain telephonic contact with vendors and clients and internally with other Authority departments.
- Maintain a professional and cordial attitude towards co-workers and clients.
- Maintain consistent and regular attendance.

Specific duties within assigned areas of responsibility, as indicated below, may include, but are not limited to, the following:

Accounts Receivable

- Post payments, adjustments and billings to client receivable accounts.
- Balance deposits to the daily ledger and prepare deposits to the bank.
- Prepare manual invoices, as required.
- Balance tenant accounts receivable, security deposit accounts and miscellaneous accounts receivable on a monthly basis and prepare related journal entries.
- Prepare invoices for client maintenance charges.
- Prepare journal entries to record miscellaneous cash receipts not entered through the computer system.
- Prepare rent roll and accounts receivable aging on a monthly basis.
- Prepare analytical reports as needed.
- Prepare written correspondence to clients, as needed.
- Maintain sub-ledgers, as needed.

Accounts Payable

- Prepare claims for disbursement, including review for corrected general ledger coding.
- Reconcile vendor statements.
- Review claims for payment within terms of contract/agreement and verify appropriate approvals.
- Prepare weekly disbursements.
- Maintain W-9 files and prepare 1099s at year-end.
- Maintain various detailed spreadsheets as needed for analysis.
- Balance utility consumption data with general ledger expenditure data.
- Reconcile bank statements.
- Prepare written correspondence to vendors, as needed.
- Calculate per diem amounts for employee travel and analyze reports submitted.

Section 8

- Prepare adjustments to Section 8 landlord housing assistance payments due to move-ins and move-outs, rent changes, IRS or other levies, stop payments, etc.
- Prepare Section 8 disbursements including a first-of-the-month check run as well as retro check runs.
- Maintain W-9 files and prepare 1099s at year-end.
- Compile statistical and financial data for various reports and records including FSS escrows, housing assistance payments, and administrative fees.
- Conduct internal audits of Section 8 client files for completeness of documentation for audit.
- Prepare journal entries for housing assistance payment funding earned and administrative fees earned.
- Prepare and submit Section 8 requisition budgets on an annual basis. Prepare budget revisions, as necessary.
- Prepare year-end Section 8 reports for appropriate agency.
- Prepare written correspondence to clients or vendors, as needed.
- Prepare monthly analytical reports regarding Section 8 utilization and funding requirements.

OTHER JOB FUNCTIONS:

- Fill in for other Accounting Assistants, as requested.
- Perform related duties as assigned.

SPECIAL REQUIREMENTS:

Knowledge of – Principles and practices of clerical accounting, including accounts receivable and accounts payable. Methods and procedures of financial record keeping and reporting. Federal, State, and local codes, laws and regulations relating to accounting procedures and reporting requirements. Applicable public housing laws, and agency rules, regulations, and standards. Modern office procedures and computer applications to accounting and financial analysis. Standard audit procedures.

Ability to – Analyze and interpret financial data and accounting records. Perform accounts receivable and accounts payable functions. Comprehend, interpret, and apply rules, regulations and laws pertaining to accounting transactions. Accommodate quickly and effectively to change. Compile a variety of statistical records and maintain accurate records and files. Exercise active stewardship of the Authority funds through personal diligence in the interception and correction of errors. Establish and maintain effective working relationships with those contacted in the course of work. Communicate clearly and effectively both orally and in writing. Maintain confidentiality. Exercise personal initiative and sound judgment. Work independently in the absence of supervision. Operate a personal computer using various Windows-based applications programs. Maintain the mental capacity to make sound decisions and the physical ability to perform the assigned tasks.

Licenses and Certificates – Must possess and maintain an applicable California Driver License and a driving record acceptable to the Authority.

Physical Abilities and Work Environment – Must be able sit for lengthy periods of time in an indoor office environment, stretch, bend, and operate keyboard equipment. Have the visual and auditory capacity to operate with the perception and discrimination required by the classification. Be able to lift up to 25 lbs.

Other – Provide proof of US citizenship or, if an alien, either lawful admission for permanent residence or authorization for appropriate work by the Immigration and Naturalization Service.

- Be insurable by the Housing Authority's insurance carrier.

EXPERIENCE AND EDUCATION GUIDELINES:

Any combination of experience and education that would be likely to provide the required knowledge and abilities could be qualifying, as determined by the Authority. A typical way to obtain the knowledge and abilities is:

Experience – Three (3) years of increasingly responsible experience in an accounting clerical position involved in the accounts receivable, accounts payable, or related responsibilities and the maintenance of financial and statistical records. Experience working with federal, state, and local laws, regulations, and related directives is desirable.

Education – Possess an Associate's Degree from an accredited college or university with a major in accounting, business administration, or related field, or two full academic years of college or university training in these fields.