

Summary of Duties: Under the supervision of professional accounting personnel, assists and receives training in the preparation, maintenance, audit, and analysis of financial records and reports, and does related work.

Distinguishing Features: Accounting Aide is a paraprofessional bridge class between the City's clerical accounting classes and the professional accounting series.

On-the-job Training. An employee of this class performs a variety of accounting duties while receiving on-the-job training in the principles, practices, procedures, and systems used in preparing and evaluating the City's financial transactions.

Accounting Aide differs from clerical accounting classes in that the former performs, under close supervision and in a training capacity, many of the duties performed by professional accountants.

Accounting Aide differs from professional, journey-level accounting classes by the fact that Accounting Aides perform less complex tasks and are prepared to assume more difficult duties through formal instruction in accounting procedures. Employees in the professional accounting series are required to exercise more independent and analytical judgment and to perform the more complex accounting work.

College Courses Required. Incumbents in this class are required to successfully complete a at least 24 semester or 36 quarter units in the following courses at a recognized four-year college or university to qualify for promotion:

- o Principles of Accounting I and II (a full-year introductory course);
- o Intermediate Accounting I and II (full-year course);
- o Cost Accounting; Auditing; **and**
- o Governmental Accounting I and II **or** upper-level data processing (full-year course).

Temporary Training Class. Accounting Aide is a temporary training class as defined by Civil Service Rule 5.30. In accordance with the provisions of Charter Section 110 (d), a person shall not complete a probationary period ,

accumulate seniority, or appeal a suspension or discharge while serving in any position so designated. Since the purpose of this class is to train persons with clerical accounting background to become journey-level accountants, appointees must promote within six years from date of appointment.

Example of Duties: Initially, Accounting Aides are assigned the more routine accounting duties and are required to perform increasingly more difficult tasks under close supervision as they progress through their formal accounting courses and gain on-the-job experience. The following examples of duties are arranged in sequential groups according to the amount of specialized knowledge, formal training, and supervision required for an incumbent to perform effectively. This sequence is intended as a guide for assignment of duties to Accounting Aides.

- o Sets up file designations for new or annual accounts, systems, contracts, transactions, and special items such as correspondence;
- o Logs or registers the receipt of various incoming documents, periodic reports, demands, orders, invoices, warrants, vouchers, or the like;
- o Organizes or classifies documents for distribution, retention in files, or other disposition (e.g., by due date, fund or account, vendor, contract number, etc.);
- o Distributes documents to appropriate folders within retention system;

- o Locates and pulls items from file folders for use in accounting or other activities;
- o Prepares necessary journal vouchers and enters disbursements in the demand register;
- o Recapitulates transactions on periodic summaries;
- o Counts revenue received, permits or applications used or received;
- o Completes forms such as purchase orders, requests or requisitions for payment;
- o Prepares monthly allocations of appropriations for the budget bookkeeper;
- o Posts transactions to ledgers of subsidiary accounts or funds;
- o Ensures that funds are budgeted, available, approved and encumbered for disbursements;
- o Effects transfer of funds from one account to another to cover over or under allocation of advanced funds;
- o Verifies records, including printouts, to ensure accuracy and completeness;

- o Corrects computer runs by direct changes or corrections to Information Services Department;
- o extracts general ledger information;
- o Compiles revenue and balance sheets;
- o Compiles cash reports from daily receipts;
- o Investigates problems which vendors or purchasing agents have in obtaining payment for bills;
- o Confers with Controller's Office to resolve vendors' problems in processing payments;
- o Contacts lessees who are delinquent in submitting reports and obtains their compliance;
- o Assists in evaluating budget accounts and periodically reviewing other authorizations for expenditures;
- o Reviewing contracts to revise or establish control procedures;
- o Setting up a budget journal to encumber funds for contracts, purchase orders, authorizations for expenditure, travel authorities, and internal demand orders, making revenue and expenditure projections and

calculating salary savings;

- o Reconciling department or bureau activity with City Controller records;
- o Periodically closing subsidiary fund ledgers;
- o Posting subsidiary fund information to the General Ledger;
- o And may occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: Generally speaking, the incumbent must have the following knowledges and abilities:

A good knowledge of:

- o Methods, procedures, and practices of bookkeeping;
- o Standard office procedures such as filing, indexing, and cross-referencing;
- o Correct English usage for report writing;

A general knowledge of:

- o The City's accounting procedures (such as budget accounting and

fund accounting), and the legal provisions governing the expenditure of funds;

- o Basic accounting terminology;
- o How to post and record financial transactions and events from such sources as sales invoices, purchase orders, and cash receipts;
- o Electronic data processing principles;

The ability to:

- o Make accurate arithmetic computations;
- o Operate calculating machines and other office equipment;
- o Learn detailed accounting procedures;
- o Recognize discrepancies in financial reports, budgets, and supplementary statements;
- o Deal tactfully and effectively with the public, management, supervisors and other employees;
- o Communicate in clearly understandable written or spoken English.

Minimum Requirements:

One year of full-time paid experience as an Accounting Clerk or in a class at least at that level performing responsible clerical accounting duties in the preparation, processing, and maintenance of accounting records and reports.

License: A valid California driver's license may be required for some positions in this class.

Physical Requirements: Strength to perform average lifting of less than 15 pounds and occasionally over 25 pounds; arm, hand, and finger dexterity with at least one hand involved in activities such as reaching, handling, and feeling; good speaking and hearing ability; and good eyesight.

Persons with medical limitations may, with reasonable accommodation, be capable of performing the duties of some of the positions in these

classes. Such determination must be made on an individual basis in light of the person's limitations, the requirements of the position, and the appointing authority's ability to effect reasonable accommodation to the person's limitations.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all of the duties and responsibilities of any position shall be.