

STATE OF SOUTH DAKOTA CLASS SPECIFICATION

Class Title: Accounting Assistant

Class Code: 10120

Pay Grade: GF

A. Purpose:

Acts as a paraprofessional to accounting and fiscal professionals by performing assigned accounting practices to assist with fundamental accounting and routine fiscal procedures.

B. Distinguishing Feature:

Accounting Assistants follow established operating procedures to maintain accounts payable and receivable; record revenue, make deposits, and balance checking accounts; distribute costs to various grants and programs according to assigned coding; monitor fund sources and report shortfalls to managers; provide purchasing support; initiate inventory bids; and report daily transactions.

Accountants implement directives from fiscal managers, and follow accounting principles and established procedures to record, research, analyze, and report data for managers to use in monitoring revenue and expenditures and creating financial reports and projections. Accountants also conduct daily business functions such as reconciliation of accounts receivable and payable, allocation of funds, and reporting of grant and fund balances.

Senior Claims Clerks direct, monitor, code, review, and verify claims, vouchers, and billing processes.

C. Functions:

(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions which may be found in positions of this class.)

1. Follows established charts of accounts to ensure payment of bills and record keeping in compliance with supervisory direction.
 - a. Informs supervisors when budget exception messages occur during transactions.
 - b. Compiles transaction data from accounting reports as instructed.
 - c. Performs batch edits to ensure accurate information for specified data.
2. Implements established accounts receivable/payable procedures to keep appropriate records of department transactions.
 - a. Assigns appropriate codes charging other departments for services.
 - b. Codes payments to indirect cost accounting.
 - c. Distributes costs to various grants or programs according to developed allocation schedules.
 - d. Prepares and records bills and vouchers for collection.
 - e. Documents payment and processing errors and corrections.
 - f. Deposits cash, balances checking accounts, and prepares and verifies deposits.
 - g. Reconciles vendor statements and handles calls or inquiries from vendors regarding payments.
 - h. Sends affidavits and maintains records of lost and stolen warrants; requests stop payments and warrant cancellations.
 - i. Prepares and submits unclaimed property documents to the State Treasurer.
 - j. Maintains vendor files; requests and enters W-9's into state accounting system files.

3. Gathers, reviews, and files time study data reports, verifying completion to provide data for cost allocation databases.

4. Enters requisitions into the state accounting system, monitors receipt of purchases, and processes payments to ensure an accurate account of fixed assets and inventory is maintained.
 - a. Makes entries to fixed asset system and completes necessary paper work to transfer or surplus items.
 - b. Completes physical inventory of assets both regionally and statewide.
 - c. Secures required bids from vendors using established purchasing procedures.

5. Monitors the receipt of taxes to ensure revenues submitted to and collected by the state are credited to the proper accounts.
 - a. Verifies, allocates, and balances revenue to taxpayer accounts.
 - b. Changes or corrects tax returns based upon collection reports.
 - c. Makes changes to taxpayer accounts based upon information received from taxpayers and from tax program staff.
 - d. Answers inquiries from taxpayers regarding tax obligations.

6. Performs other work as assigned.

D. Reporting Relationships:

Typically reports to higher level fiscal personnel. Typically does not supervise, but may direct or supervise clerical or claims processing staff.

E. Challenges and Problems:

Challenged to meet established timeframes in various areas such as processing payments, preparing billing documents, making deposits and reconciling accounts. Further challenged to assist in accurate year-end fiscal reporting.

Typical problems include identifying fund shortages, dealing with delinquent accounts, and researching and correcting billing and voucher errors.

F. Decision-making Authority:

Decisions made include selecting appropriate coding based on established coding structure and appropriate accounts to deposit revenues.

Decisions referred include final approval of vouchers and requisitions, new coding or changes to existing coding, debt collection issues, unusual coding situations, and resolving fund shortages.

G. Contact with Others:

Daily contact with vendors, agency personnel and other state agencies regarding payment of bills and vouchers.

H. Working Conditions:

Typical office environment.

I. Knowledge, Skills and Abilities:

Knowledge of:

- bookkeeping practices sufficient to record debits and credits;
- basic accounting and financial principles;
- invoices, requisitions, and similar forms and documentation used in purchasing;
- check writing and recording;
- arithmetic sufficient to calculate percentages;
- computer program applications and database management;
- record keeping;
- purchasing and procurement practices;
- State and Federal codes, regulations, and related statutes.

Ability to:

- follow written directions such as code books, charts of accounts, and purchasing manuals;
- use a calculator and computer and learn applicable accounting software;
- prioritize and complete work by established deadlines;
- communicate sufficiently to answer questions and provide information about assigned work;
- maintain financial records and prepare financial reports;
- compare information and recognize discrepancies;
- establish and maintain effective working relationships with vendors; departmental officials; and the public.