

## **PRINCIPAL ACCOUNT CLERK**

**DISTINGUISHING FEATURES OF THE CLASS:** This is a third-level account-keeping and auditing position which involves a responsibility for processing complex financial materials. The work includes a responsibility for identifying the need for and establishing a variety of complex processing procedures. General direction is received from an administrator or accountant and work guidance (e.g., lead work) may be provided to others. Does related work as required.

### **TYPICAL WORK ACTIVITIES:**

Plans and reviews the maintenance and auditing of a variety of financial records;  
Oversees and participates in the analysis, classification and charging of a variety of receipts and expenditures to appropriate accounts;  
Oversees or participates in the posting to journal or ledger accounts from expense invoices, appropriations, payroll receipts, etc.;  
Proves ledgers and makes trial balances;  
Oversees the receipt and accounting for large amounts of money in payment for a variety of bills, taxes and related obligations;  
Directs the compilation and preparation and analysis of a variety of complex financial and statistical records and reports;  
Revises and systematizes account-keeping methods and procedures;  
Prepares correspondence independently on matters relating to the activities of the office;  
Supplies data for budget, recommends budget estimates and assists in maintaining budget control;  
Assists in internal and external audits by providing necessary documentation and explanations;  
Operates standard office machines and utilizes various computer programs and applications for the completion of work assignments;  
May prepare payrolls and distribute deductions to appropriate accounts;  
May instruct employees in significant details of account-keeping work and may provide assistance in the resolution of problems.

### **FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Thorough knowledge of business arithmetic and English; thorough knowledge of bookkeeping and record-keeping practices; good knowledge of office terminology, procedures and equipment; working knowledge of accounting principles, practices, procedures and techniques; ability to complete moderately complex special fiscal projects; ability to analyze and organize data, maintain financial records and prepare clear and accurate reports; ability to make arithmetic computations accurately; ability to understand and carry out moderately difficult oral and written instructions; ability to provide work guidance to others; ability to use computer software appropriate to account-keeping, especially as it pertains to municipal fiscal records\*.

### **MINIMUM QUALIFICATIONS:**

1. Graduation from high school or possession of an equivalency diploma and five (5) years of experience which included account-keeping and/or bookkeeping\*\* as a major function of the work (major function of the work is defined as 50% or more of the day-to-day work experience); or
2. An Associate's degree or equivalent college credits (minimum of sixty (60) credits) which included or was supplemented by twelve (12) credits in Accounting or comparable curriculum and three (3) years of experience which included account-keeping and/or bookkeeping\*\* experience as a major function of the work (major function of the work is defined as 50% or more of the day-to-day work experience); or

(over)

3. A Bachelor's degree or higher which included or was supplemented by twelve (12) credits in Accounting or comparable curriculum and one (1) year of experience which included account-keeping and/or bookkeeping\*\* experience as a major function of the work (major function of the work is defined as 50% or more of the day-to-day work experience).

**PROMOTION:** Two (2) years of permanent status as a Senior Account Clerk, Senior Account Clerk-Typist, or any of these titles with a parenthetical language designation.

\*To be demonstrated during the probationary period.

\*\*Account-keeping and/or bookkeeping experience shall be defined as experience which includes the recording of financial data in order to maintain an orderly presentation of financial transactions in ledger-account or some comparable form. These financial transactions represent the relationship among assets, liabilities, revenues or expenses.

Examples of duties which may typify such work include reconciliation of general ledgers, capital funds, etc.; posting accounts payable, accounts receivable, receipts, purchases, etc.; preparation of trial balances; tax report preparation.

Experience as a payroll clerk, bank teller or similar work involving financial transactions will be qualifying for entry level account clerk but not higher level account clerk positions. Routine cashier or similar experience and inventory or other record-keeping duties not involving financial transactions shall not be deemed qualifying.