

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**

Account Clerk

SERIES NO.:

1651

MAJOR AGENCIES:

All Agencies

EFFECTIVE DATE:

03/07/2004

SERIES PURPOSE:

The purpose of the account clerk occupation is to provide clerical support associated with accounting functions that prepare, process & maintain accounting records & summarize business or financial transactions.

At the lower levels, incumbents post variety of routine accounting transactions to ledgers, journals or cash books & review, code & process accounting documents, prepare vouchers, invoices & remittances for receipt & disbursement of funds or act as county/yard timekeeper in Ohio Department of Transportation, or prepare & maintain complex accounts.

At the highest level, incumbents supervise lower-level account clerks.

This series does not include clerical positions whose primary duties are performing clerical tasks to ensure delivery of product or service of work unit on a day to day basis (see Clerk series) nor clerical positions requiring typing (see Office Assistant series).

CLASS TITLE:

Account Clerk 1

CLASS NUMBER:

16511

EFFECTIVE DATE:

03/26/1990

CLASS CONCEPT:

The entry level class works under immediate supervision & requires some knowledge of clerical accounting support systems & procedures in order to post entries to ledgers & journals & process accounting documents.

CLASS TITLE:

Account Clerk 2

CLASS NUMBER:

16512

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The full performance level class works under general supervision & requires working knowledge of accounting support systems in order to prepare vouchers, invoices, remittances for receipt & disbursement of funds & other related materials, or to act as county/yard timekeeper (e.g., process activity reports, payroll overtime rosters, inventory, equipment usage & related reports which detail operational activities for assigned county or yard) in Ohio Department of Transportation.

CLASS TITLE:

Account Clerk 3

CLASS NUMBER:

16513

EFFECTIVE DATE:

03/26/1990

CLASS CONCEPT:

The advanced level class works under direction & requires thorough knowledge of accounting support systems & procedures in order to keep complex budget accounts, analyze expenditures & financial reports, provide guidance on work related matters & train new employees.

CLASS TITLE:

Account Clerk Supervisor

CLASS NUMBER:

16515

EFFECTIVE DATE:

06/22/1990

CLASS CONCEPT:

The supervisory level class works under direction & requires thorough knowledge of accounting support systems in order to supervise account clerks who provide support to system of recording & summarizing business &/or financial transactions & analyzing, verifying & reporting results.

CLASS TITLE: Account Clerk 1	CLASS NUMBER: 16511	BARGAINING UNIT: 09
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EFFECTIVE DATE:

03/26/1990

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Posts variety of accounting transactions to ledgers, journals or cash books manually, electronically or mechanically (e.g., posting or accounting machine or data entry into computer) & makes necessary mathematical computations for posting & maintenance of records.

Reviews, codes & processes invoices, receipts, vouchers or other accounting documents (e.g., checks for mathematical accuracy, appropriate signatures, correct identification numbers & pertinent dates; checks &/or assigns appropriate program/activity codes; separates colored copies of accounting documents, sorts alphabetically, by date or by document title).

Files cards, invoices & vouchers; types & proofreads correspondence, statements & forms; orders & distributes office supplies; answers telephone inquiries; sorts & disperses mail; performs variety of clerical tasks related to account clerk activities.

Compiles & types variety of financial reports (e.g., weekly & annual reports on cash, budget, accounts receivable, accounts payable).

Assists in checking purchase orders, payrolls, time sheets, time cards, vendor checks, budgets & other accounting records & documents.

MAJOR WORKER CHARACTERISTICS:

Knowledge of bookkeeping; agency & state bookkeeping policies & procedures*; office practices & procedures; addition, subtraction, multiplication, division, fractions, percentages & decimals. Skill in operation of adding machine or calculator; operation of posting or accounting machine &/or automated computerized equipment*. Ability to understand bookkeeping procedures; maintain accurate records; gather, collate & classify information about data, people or things; answer routine telephone inquiries.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

1 course or 3 mos. exp. in high school accounting or in accounting for bookkeepers offered by college; 1 course or 3 mos. exp. in operation of adding machine & calculator.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.

CLASS TITLE: Account Clerk 2	CLASS NUMBER: 16512	BARGAINING UNIT: 09
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EFFECTIVE DATE:
03/07/2004

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Analyzes & processes expense reports, invoices, vouchers & other related materials, determines accuracy & validity & prepares vouchers, invoices & remittances for receipt & disbursement of funds (e.g., verifies mathematical accuracy, quantity of goods purchased & received, purchase price, applicable discounts & freight charges; reconciles discrepancies; verifies appropriation sources; matches invoices to delivery receipts & purchase orders; places invoices in recaps, determining total amount of recap & voucher numbers; verifies accuracy of money remitted against serial numbers of licenses sold on consignment) &/or prepares agency, institution or district bi-weekly payroll for submission to Auditor of State & Department of Administrative Services, Payroll Processing (e.g., verifies employees' bi-weekly payroll, sick, vacation, personal leave or leave without pay; calculates adjustments regarding reclassification, promotion, demotion, longevity, step increases, tax withholding, health care, retirement; calculates & updates employee service time; verifies & computes retroactive pay due to court decisions, errors in prior payrolls or legislation) &/or prepares purchase orders & encumbrances &/or handles inventory control & asset depreciation; or act as county/yard timekeeper (e.g., processes activity reports, payroll, overtime rosters, inventory, equipment usage & related records which detail operational activities for assigned county or yard), completes hardcopy &/or operates personal computer/video display terminal to compile &/or generate reports for use in management of county/yard operations (e.g., safety, activity, fuel, equipment maintenance, daily road condition & budget reports; purchase order balances; daily salt, grit & calcium chloride balance; computer report generation).

Posts, updates & balances ledgers & journals for internal accounts (e.g., posts purchase orders, encumbrance documents, transfers, cancellations & vouchers payable; posts receipt of various types of funds such as general revenue appropriations, rotary funds or grants; balances accounts on daily/weekly/monthly basis; reconciles internal accounts with auditor & state accounting); verifies actual inventory against auditing report & identifies any discrepancies; assists in training of lower-level account clerks.

Completes forms which report inventory levels (e.g., plant haul, receiving-tickets, transfer tickets & materials used forms; orders office supplies; notifies supervisor of low inventory level), verifies materials/ parts against activity report & performs physical inventory; gathers & compiles material for financial reports; prepares bi-weekly, monthly, quarterly &/or annual reports on accounts maintained.

Performs variety of related clerical tasks (e.g., opens & sorts mail; composes & edits correspondence relative to assigned work; maintains files; operates equipment to generate typed reports & correspondence; answers telephone inquiries; greets customers; responds to or refers complaints; answers general inquiries within established guidelines); operates two-way radio & maintains log of all radio calls; forwards emergency calls from state & local authorities (e.g., accidents, debris, fallen trees; hazardous spills) to appropriate personnel; dispatches crews during emergency situations as directed by supervisor; attends training.

MAJOR WORKER CHARACTERISTICS:

Knowledge of bookkeeping; agency & state bookkeeping policies & procedures*; office practices & procedures; addition, subtraction, multiplication, division, fractions, percentages & decimals; inventory control*. Skill in operation of adding machine, calculator &/or video display terminal or other automated computerized equipment (e.g., personal computer); operation of two-way radio*. Ability to prepare & maintain meaningful, concise & accurate reports; deal with variety of variables in somewhat unfamiliar context; gather, collate & classify information about data, people or things; answer routine inquiries; work alone on most tasks.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

2 courses or 6 mos. exp. in high school accounting or accounting for bookkeepers offered by college; 1 course or 3 mos. exp. in operation of adding machine & calculator; 6 mos. additional exp. in bookkeeping.

-Or 10 mos. exp. as Account Clerk 1, 16511.

Note: Positions for county/yard timekeeper, in Ohio Department of Transportation, also require 12 mos. trg. or 12 mos. exp. in operation of personal computer; 6 mos. trg. or 6 mos. exp. in inventory control.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.

CLASS TITLE: Account Clerk 3	CLASS NUMBER: 16513	BARGAINING UNIT: 09
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EFFECTIVE DATE:
03/26/1990

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Keeps most complex budget accounts & auxiliary records & performs all necessary computations (e.g., third party reimbursements, federal grants, draw-downs, capital improvements, operational accounts).

Analyzes accounts, expenditures & financial reports for purposes of determining preliminary budget projections; analyzes accounts to assign credit available for consignment of forms; analyzes separate accounts for account balance, account consistency & account impact on total system balance.

Maintains general books of accounts; assists in maintaining general ledgers & in preparing financial statements & reports.

Provides training & guidance to new account clerks in maintenance of accounts, preparation of payrolls, invoices, vouchers & related documents; performs variety of clerical functions associated with account clerk activities.

MAJOR WORKER CHARACTERISTICS:

Knowledge of bookkeeping; agency & state bookkeeping system*; office practices & procedures; addition, subtraction, multiplication, division, fractions, percentages & decimals; supervisory principles/techniques*. Skill in operation of adding machine or calculator or other electronic computerized equipment. Ability to define problems, collect data, establish facts & draw valid conclusions; understand bookkeeping procedures & apply principles to solve practical problems; prepare meaningful, concise & accurate reports.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

2 courses or 6 mos. exp. in high school accounting or accounting for bookkeepers offered by college; 1 course or 3 mos. exp. in operation of adding machine & calculator; 12 mos. additional exp. in bookkeeping.

-Or 18 mos. exp. as bookkeeper in private sector or other governmental sector.

-Or 6 mos. exp. as Account Clerk 2, 16512.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.

CLASS TITLE: Account Clerk Supervisor	CLASS NUMBER: 16515	BARGAINING UNIT: EX
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EFFECTIVE DATE:

06/22/1990

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Supervises lower-level account clerk staff performing accounting support functions that prepare, process & maintain accounting records, summarize business or financial transactions & analyze, verify & report results.

Analyzes & oversees preparation of invoices, encumbrances, remittances, vouchers, requisitions, auditing of accounts, time reports &/or inventory.

Answers inquiries & requests according to established procedures; resolves problems; evaluates policies & procedures & makes recommendations for implementation to ensure efficient operation of account clerk activities.

Collects, analyzes & prepares financial reports; performs variety of related clerical tasks (e.g., correspondence, records).

MAJOR WORKER CHARACTERISTICS:

Knowledge of bookkeeping; supervisory principles/techniques; agency & state bookkeeping system*; addition, subtraction, multiplication, division, fractions, percentages & decimals; public relations*; office practices & procedures. Skill in operation of adding machine or calculator or other electronic computerized equipment. Ability to define problems, establish facts & draw valid conclusions; understand bookkeeping procedures & apply principles to solve practical problems; handle sensitive telephone & face-to-face inquiries & contacts with public & government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

2 courses or 6 mos. exp. in high school accounting or accounting for bookkeepers offered by college; 3 mos. trg. or 3 mos. exp. in supervisory principles/techniques or in training &/or monitoring work of new or other bookkeepers; 1 course or 3 mos. exp. in operation of adding machine & calculator; plus 12 mos. additional exp. in bookkeeping.

-Or 18 mos. exp. as bookkeeper in private sector or other governmental sector; 3 mos. exp. in supervisory principles/techniques or 3 mos. exp. in training & monitoring work of new or other bookkeepers.

-Or 6 mos. exp. as Account Clerk 3, 16513.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.