**Position Title:** Accounts Payable /  
Junior District Payroll Deputy

**Reports to:** Chief Deputy Auditor & Auditor

**Department:** Auditor

**FLSA Status:** Nonexempt

**Date:** January 2006

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**BASIC FUNCTION:**

**Accounts Payable:** Responsible for the audit of disbursements for San Juan County. Position is responsible for compliance with contractual provisions, budgets, and federal, state and county law. Insures adequate cash and budget available for disbursement.

**Jr. District Payroll Deputy:** Audits and processes payroll for Junior Taxing Districts and assists Districts in payroll and personnel administration and training. Administers retirement system(s) for Junior Districts, Section 125 and other deferred 457 tax plans. Maintains payroll procedures manual for use by other county employees. Oversees payroll compliance with State and Federal employment requirements and State unemployment regulations. The position requires considerable accuracy, independent judgment, discretion, and the ability to meet strict deadlines. Work is performed independently under the general direction of the Chief Deputy Auditor.

As a public employee, will adhere to the highest standard of ethics in accordance with RCW 42.52.

**MINIMUM QUALIFICATIONS:** Associates degree in general accounting, business or related area. Four years of progressively responsible accounts payable and payroll work experience; or any equivalent combination of education and experience which provides the applicant with the knowledge, skills and abilities to perform the essential job functions. Computer processing (MS Word/Excel spreadsheet) skills required. Must be able to multitask and operate a ten-key adding machine by touch.

**PRINCIPAL DUTIES - Asterisk designates essential function:**

**ACCOUNTS PAYABLE:**

*1. Using generally accepted accounting practices, audits invoices and vouchers, checking for duplication of payment, proper backup, correct dollar amount, legitimacy and legality of expenditures, and correct State and National Governmental BARS coding requirements. Creates and maintains vendor files and IRS W-9 files for 1099 taxable vendors. Prints vouchers for departments and submits reimbursement reports and warrant registers to the Treasurer’s office for proper transfers of cash to Claims**
Position Title: Financial Clerk III - Accounts Payable/Jr. District Payroll Deputy

Page 2

fund. Performs data entry of all expenditures using a computerized accounting system; ensures a balanced total by calculating actual expenditures on Excel Spreadsheets. Proof and verify totals with reports generated using a computerized accounting system. Disperse approved expenditure warrants to vendors. Audits approved professional contracts for retainage withheld, amount expended and compliance with contract provisions. Tracks and verifies contract expenditures and change/task orders. Maintains hard copy storage of all vouchers.

*2. Communicates professionally by telephone, e-mail, or one-on-one contact to provide information regarding policies and regulations for accounts payables processing. Provides departments with continuous assistance on general expenditure processing including necessary reports and research of vendors.


*4 Responsible for the initial recording of all fixed assets purchased by the County. Input, classify and assess the life of all fixed assets purchased by non-public works funds. Track capital projects and asset purchases for GASB 34 and SJC asset police compliance. Responsible for annual balancing for fixed asset purchases, retirements and transfers between funds. Works jointly with the General Ledger Accountant to compile the annual BOCC certification report. Insure that the fixed asset subsidiary system is balanced to the expenditure system and financial reporting system.

*5. Assists Auditor and Chief Accountant in preparation of the annual report and other special reports.

*6 Advises, assists and trains other County employees in proper Accounts Payable procedures. Communicates errors and discrepancies and recommends corrective action.

*7 Processes payment of all expenditures for seven (7) County departments. Imports Public Works expenditures into the County computerized accounting system.

*8. As assigned, acts as back-up for the Payroll Clerk, Financial Clerk II (Jr. District Accounts Payable) and Financial Clerk IV (Chief Deputy Auditor) in their absences. Duties may include: payroll draw processing, distribution of SCAN (long distance) bills, Junior District expenditures, and other accounting functions as necessary.

JUNIOR DISTRICT PAYROLL DEPUTY:

*1. Responsible for processing the payroll of 140 Junior Taxing District employees Audits payroll by verifying monthly and hourly wages, deductions, rate increases, and hours worked. Enter data from time cards into computerized accounting system to balance payroll sheets. Ensures timely issuance and distribution of Salary Fund warrants (checks) and benefits by mail or interoffice correspondence. Timely deposits of all warrants for those participating in the direct-deposit program.

*2. Communicates daily, by phone, e-mail and in person, with Junior Taxing District administrators and personnel regarding payroll procedures. Provides information and instruction on County, State and Federal regulations. Provides instruction and information regarding public employees retirement plans, Section 125 Plan and Tax Deferred 457 plans. Researches and responds to public inquiry as to County and Junior District expenditures and budget status.

*3. Creates and maintains a procedure manual on processing junior taxing district payroll.
Position Title: Financial Clerk III - Accounts Payable/Jr. District Payroll Deputy


*5. Prepare and file quarterly tax reports (Federal 941, State Employment Security and Labor and Industries). Download and file reports on line and by mail. Submits reimbursements reports to the Treasurer's office for proper transfers of cash to Salary Fund.

*6. Creates and maintains all Junior District employee master files and permanent files for vacation and sick leave, along with individual payroll files on each employee including withholding, medical, retirement and other pertinent information to an individual's employment. Issues and distributes warrants for tax deferred 457 Plans for districts, and maintains correctness for FICA benefits for employer paid contributions.

*7. Administers Section 125 medical reimbursement plan for Junior Districts per IRS regulations. Tracks 125 Plan amounts and reimbursements. Disburse reimbursement checks to employee when issued. Deposit, deduct and maintain separate checking accounts for each district. Tracks medical insurance deductions per employee for IRS 502 annual reporting.

The duties listed above are intended only as general illustrations of the various types of work that may be performed. Specific statements of duties not included does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Job descriptions are subject to change by the County as the needs of the County and requirements of the job change. Weekly hours may vary based on job requirements.

PHYSICAL AND MENTAL REQUIREMENTS: Requires frequent sitting and working at computer keyboard, visual acuity at 20 inches or less; the ability to calculate mathematical problems. Occasional lifting of computer paper boxes weighing up to 40 pounds, requiring twisting and maneuvering in small or tight spaces. The employee must be able to talk, receive and understand written and oral communication information and instructions. The employee must also be able to give written and oral instruction.

EQUIPMENT REQUIREMENTS:

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<th>Equipment/Tool</th>
<th>No. of Hours</th>
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<th>Frequency of use</th>
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<tr>
<td>Typewriter</td>
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WORKING CONDITIONS: Normal office environment with unexpected changes in work assignments. Requires occasional overtime.