

**IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼**  
**HUMAN RESOURCES ENTERPRISE**  
**ACCOUNTING CLERK 3**

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**DEFINITION**

Leads others and participates in moderately complex non-professional accounting tasks and related work of a clerical nature in a fiscal section of a state agency or institution; performs related work as required.

**The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.**

**WORK EXAMPLES**

Leads others and participates in payroll preparation, payroll deduction accounts and the maintenance of time distribution records for a large agency.

Prepares schedules of appropriation accounts showing budget allocations, expenditures, and cash balances at given periods.

Leads others and participates in the collection and recording of change data affecting the payroll records information on printouts.

Oversees the posting of revenue/expenditures and the reconciliation of balances with the Department of Revenue's records; prepares financial statements.

Oversees the maintenance and closing of general and subsidiary ledgers/accounts at the end of a fiscal year and the preparation of new ledger and journal sheets.

Oversees the audit of receipts, fees and expenses for a number of accounts; reconciles a variety of discrepancies in a number of inter-related accounts.

Oversees and participates in the auditing/processing for all claims for payment against departmental administrative funds.

Assists a supervisor by instructing employees, answering questions and distributing, balancing and checking work; may make suggestions on appointments, promotions, performance and reassignments.

**COMPETENCIES REQUIRED**

Knowledge of clerical accounting methods, forms and techniques.

Knowledge of departmental practices and procedures relating to the processing and recording of transactions and accounting information.

Knowledge of accounting codes, classifications and terminology pertinent to clerical accounting operations.

Ability to understand transactions in terms of accounting codes and classifications and to understand the relationships among accounting records and reports.

Ability to organize and assign work to others.

Displays high standards of ethical conduct. Exhibits honesty and integrity. Refrains from theft-related, dishonest or unethical behavior.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision. Makes an effort to follow policy and cooperate with supervisors.

Aligns behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

#### **EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS**

Graduation from high school or G.E.D. equivalency and three years of clerical accounting experience which involved the compilation, tabulation, examination, verification or recording of financial, statistical or related fiscal program using elementary bookkeeping principles and practices;

OR

the successful completion of a post-high school vocational/technical, business college, or area community college curriculum in accounting which included concentrated course work equivalent to twenty semester hours (or more) in accounting;

OR

an equivalent combination of education and experience, substituting one year of employment in clerical office work for each year of the required education;

OR

substituting the successful completion of thirty semester hours or the academic equivalent in a post high school Business, Accounting or closely related curriculum for each year of the required experience;

OR

any equivalent combination of qualifying education or experience;

OR

one year of experience as an Accounting Clerk 2 in the classified service will be considered as qualifying experience.

Effective Date:     1/84     BW