

**MENDOCINO COUNTY GOVERNMENT
CLASS SPECIFICATION**

CLASS TITLE: PAYROLL OFFICER
DEPARTMENT: FINANCE
REPORTS TO: AUDITOR/CONTROLLER
CIVIL SERVICE: NO

CLASS CODE: 0148
FLSA STATUS: E
DATE: 1/07

BARGAINING UNIT: MANAGEMENT UNREPRESENTED

JOB SUMMARY:

Under direction, performs complex, professional level auditing and payroll accounting work including: supervising and overseeing the County's biweekly payroll; analyzing a variety of financial operations, accounting systems, policies and procedures; performing complex accounting and/or auditing functions and issuing reports of findings; interpreting and applying tax laws, ordinances and other documents that govern the work, verifying and balancing payroll, and supervising staff involved in payroll functions within the Auditor/Controller's office.

DISTINGUISHING CHARACTERISTICS:

The Payroll Officer is distinguished from the Auditor classification in that the Payroll Officer's primary responsibility involves the administration of the County's payroll. The Payroll Officer is distinguished from the Accountant classification in that the latter performs a broad range of accounting duties.

SUPERVISION EXERCISED:

The Payroll Officer serves as a first-line supervisor exercising direct and indirect supervision over professional, technical, and/or clerical staff

EXAMPLES OF DUTIES: *Duties may include but are not limited to the following:*

- Oversees the County's payroll processes, including: monitoring data entry and changes for accuracy; reviewing computer calculations to assure accuracy and compliance with laws; notifying appropriate parties of discrepancies and/or changes in processes; and verifying accuracy of payroll journal entry and processing changes.
- Oversees the application of tax laws, including: computing and transferring payroll taxes; filing necessary documents; maintaining records to substantiate filings; interpreting tax laws, ordinances and other documents that govern the work; reporting questionable practices and procedures to appropriate personnel; and setting up new earnings and deductions.
- Analyzes financial information including: counting funds; examining records; preparing financial statements, reports and notes and issuing opinions on same; performing complex reconciliations and analytical procedures; reviewing budget preparation; and designing and implementing systems.
- Performs audits, reconciliations and appraisals of the accounting and financial systems, accounts, funds, records and related activities to ensure accuracy and that adequate internal control, sufficient security, and auditability are present; reviews accounting, auditing and/or regulatory reports to ensure financial compliance and integrity and analyzes findings.
- Develops, communicates, and monitors procedures and standards for the department; recommends improvement when necessary.
- Serves as a lead professional on payroll and other related projects, this may include: providing training and guidance to County employees, answering questions, researching and resolving related problems within the Auditor-Controller's office, within other County departments and with vendors.
- Oversees the reconciliation of employee deductions, issues checks to vendors, processes refunds to employees and maintains payroll trust accounts.
- Oversees the development and issuance of 1099 information by following federal guidelines to capture information needed to issue 1099's to vendors and filing related reports.
- Calculates and processes adjustments for worker's compensation and employee wages.
- Notifies Human Resources of employee changes that may affect benefits.
- Balances health care and child care reimbursements, notifies third party administrators of contributions, deposits money, reconciles bank statements and tracks funds.
- Researches and compiles data to comply with financial reporting compliance and integrity of the organization's systems and records; files appropriate reports with local, state and federal agencies.
- Tracks encumbered funds, including: assuring funds are available and restricted for specific purchases; resolving

- problems; and processing opening and closing entries.
- Processes and maintains all confidential personnel records and payroll information for the department/unit, including generating personnel transactions, setting up interviews, maintaining filing system, applying approval, etc.
- Carries out supervisory responsibility in accordance with policies, procedures and applicable laws including: interviewing, training, planning, assigning and directing work; appraising performance; disciplining employees; addressing complaints and resolving problems.
- Reviews and interprets MOU's and federal and state regulations and legislation applicable to the work and updates necessary related changes in the computer system.
- Analyzes and compiles payroll data for use by CEO and Human Resources for budget preparation and negotiations.
- Monitors productivity/work flow and resolves problems to ensure deadlines are met.
- Disseminates a variety of information to various agencies, division, or departments via telephone, employee meetings, mail or FAX.
- May serve as backup for other positions within the department.
- Performs other related duties as assigned.

MATERIAL AND EQUIPMENT USED:

General Office Equipment

Computer

Automobile

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

Bachelor's degree from an accredited four-year college or university in finance, accounting or a related field; and, two years of progressively responsible experience performing professional accounting duties that included the responsibility for processing payroll; or, and equivalent combination of training and education.

Substitution: Up to two years of the education requirement may be substituted with directly related experience at a rate of two years for one year of education.

Licenses and Certifications:

Certified Public Accountant (desirable)

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

- Principles and practices of effective supervision and training.
- Administrative principles and practices, including goal setting and implementation.
- Administration of staff and activities, either directly or through subordinate supervision.
- Applicable federal, state and local laws, ordinances, codes, laws, rules and regulations and legislative issues.
- Payroll programs, theory, policies and procedures.
- Generally accepted accounting principles as applied to governmental accounting.
- Financial, fund and project accounting.
- Financial report and statement preparation.
- Computer applications and hardware related to the performance of the essential functions of the job.
- Record keeping, report preparation, filing methods and records management techniques.
- Methods and techniques of research, statistical analysis and report presentation.
- Human resources policies, rules, regulations and practices.

Skill in:

- Planning, organizing, assigning, directing, reviewing and evaluating the work of staff.
- Selecting and motivating staff and providing for their training and professional development.
- Using tact, discretion, initiative and independent judgment within established guidelines.

- Organizing work, setting priorities, meeting critical deadlines, and following up assignments with a minimum of direction.
- Researching, compiling, interpreting and summarizing a variety of informational and statistical data and materials.
- Communicating clearly and effectively, orally and in writing.
- Use of spreadsheet and word processing software.
- Preparing clear and concise reports, correspondence and other written materials.

Mental and Physical Ability to:

- Analyze and evaluate payroll problems and use independent judgment to resolve problems.
- Analyze and evaluate complex rules and laws and apply to payroll processes.
- Analyze and evaluate accounting problems and use independent judgment regarding technical accounting problems.
- Read, analyze and interpret professional periodicals and journals, technical procedures and government regulations.
- Apply concepts such as fractions, percentages, ratios and proportions to practical situations.
- Establish and maintain effective working relationships with others.
- While performing the essential functions of this job the employee is regularly required to sit, use hands to finger, handle, or feel, and speak and hear.
- Lift and carry, push and/or pull, or move items weighing up to 20 pounds.

Working Conditions:

- Work is performed in a normal office environment with little exposure to outdoor temperatures or dirt and dust. When performing audits in the field, the employee may perform the work in cold, damp buildings that are not air conditioned and/or heated.
- The incumbent's working conditions are typically moderately quiet.

This class specification should not be interpreted as all-inclusive. It is intended to identify the essential functions and requirements of this job. Incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this class will be evaluated as necessary should an incumbent/applicant be unable to perform the function or requirement due to a disability as defined by the Americans with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the incumbent/applicant when possible.