

## **FISCAL SPECIALIST**

### **DEFINITION**

Under general supervision, performs a variety of difficult and complex technical accounting duties in the preparation, maintenance, and processing of accounting, budgeting, payroll, and related financial transactions; maintains and audits College financial accounts and records and assists in the preparation of financial reports, summaries, and analyses; provides responsible technical accounting support to professional staff in the Fiscal Services Department.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision from assigned supervisory, managerial, or administrative personnel. Exercises no supervision of staff. Provides functional and technical direction and training to staff on an as-needed basis.

### **CLASS CHARACTERISTICS**

This is an advanced accounting/fiscal classification. Incumbents are cross-trained to perform the full range of technical work in all of the following areas: accounts payable, accounts receivable, general accounting, budgeting, financial aid, fixed assets, payroll, and related areas, in addition to performing a variety of record-keeping, reconciliation, and accounting support activities. Incumbents perform the most difficult and complex types of duties assigned to the class series, exercising a high level of independent judgment and initiative. Incumbents are required to be fully trained in all procedures related to the assigned functional area. This class is distinguished from the Fiscal Services Technician class series by the level of responsibility assumed and the complexity and difficulty of the work assigned requiring greater skills level and additional experience.

### **EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only)**

1. Prepares, maintains, verifies, and reconciles a variety of difficult and complex accounting and financial transactions and reports; audits financial records for accuracy; posts and reconciles journals; prepares journal entries for budget and actual, including revenues, expenditures, assets, liabilities, and fund balance accounts.
2. Processes information and develops reports using standard word processing and spreadsheet software, as well as, accounting, financial, and other related electronic information systems.
3. Assists with implementation, testing, and training of the enterprise application system or emerging technologies related to financial transactions of the College.
4. Counts, verifies, and reconciles cash, currency, coins, payments, and related receipts; prepares and verifies bank deposits for cash receipts; opens and closes departmental vault and safes.

5. Processes daily cash receipts for checks received and researches all sources of revenue.
6. Generates correspondence and responds to a variety of customer, vendor, and staff questions and complaints in person and over the telephone; researches and resolves problems; makes appropriate adjustments to accounting data and documentation.
7. Follows internal control procedures for assigned function; reviews, recommends, and implements approved internal controls, office procedures, and related systems.
8. Generates and assists in the preparation of monthly, quarterly, and year-end financial summary and technical reports, including the Annual Financial and Budget Report; posts accounts receivable and accounts payable accruals, journal entry adjustments, indirect costs, and deferred revenues entries at fiscal year-end; develops year-end budget carry-overs.
9. Assists departmental budget officers in problem solving, research, and reconciling actual expenditures with budgeted amounts; provides technical assistance to outside departments regarding budget activities; prepares expenditure and progress reports.
10. Participates in physical inventory; prepares journal entry adjustments; records cost of sales journals.
11. Assists in the preparation and monitoring of program, division, department, and/or campus-wide budgets; determines fund availability; requests, processes, and records budget transfers and budget revisions; prepares accounting and budget reports, including Board of Trustees agenda reports and resolutions; projects revenues and expenditures; reviews requisitions and expenditures for proper coding with respect to the budget.
12. Assists with development, compilation, update, balancing, and coordination of the Status Quo, Tentative and Adopted Budgets; prepares, assembles, and distributes budget reports to budget managers and/or management.
13. Assists program managers in interpreting grants and contract rules; interfaces with granting agencies at federal, state, and local levels to resolve questions; reviews new grant budgets and works closely with program managers in setting up budgets within contract and regulations; monitors grant expenditures and budgets; follows policies and procedures for programs and County grants; audits time reporting.
14. Prepares tax documents and reports as established by federal, state, and local regulations.
15. Processes vendor payments, warrants, and checks; maintains warrant registers; processes warrants for student refunds, Financial Aid, and Payroll; prepares cash position and ensures cash availability to cover payments; prepares transfer of funds and notifies respective agency; prepares cash forecast.
16. Audits and reconciles accounts payable warrants; ensures legality and accuracy related to all warrants issued; maintains records of all transactions audited; audits and verifies authenticity of information, including source documents such as claims, vouchers, invoices, requisitions, purchase orders, and contracts, as well as, manual and computer-produced reports.
17. Reconciles general ledger cash accounts, operating revenue accounts, bank accounts, credit card accounts, and related cash accounts; balances and reconciles funds; processes adjustments, returned checks, repayments, journal entries, and discrepancies accordingly.

18. Assists in the preparation of personnel budgets; develops projections for salaries, and benefits; maintains position control; projects position expenditures and determines savings; reviews position requests, ensures available budget funds, and submits requests for approvals; creates and assigns position numbers for employees; transfers position budgets between various accounts.
19. Reviews, examines, and processes requisitions; researches vendors and obtains price quotes.
20. Processes travel and mileage reimbursement requests; verifies calculations, account numbers, and required documentation; posts encumbrances and expenditures; may occasionally prepare claim statements, requisitions, and revolving cash purchase forms for reimbursement.
21. Posts payroll to the general ledger; prepares analysis on faculty reassigned time; processes payroll corrections; prepares stipend pay spreadsheets; calculates paid leave accruals such as vacation and load banking.
22. Reconciles student accounts receivable; reviews, analyzes, and corrects variances between actual and electronic payments.
23. Prints payroll and accounts payable checks and transmits student refunds for payment.
24. Develops various accounting, financial, and budgetary reports as needed.
25. Maintains enterprise application systems security access and electronic approval signatures for requisitions, purchase orders, journal vouchers, and budget transfers and revisions.
26. Trains and provide work direction and guidance as required.
27. Performs all technical and complex accounting and auditing duties in preparation, maintenance, and review of financial statements and budgets for financial aid programs in compliance with federal, state, and local regulations.
28. Analyzes and reconciles Student Financial Aid disbursements and scholarship funds for all financial aid programs; monitors, communicates, and resolves discrepancies; returns funds to donors and transfers funds to other institutions based on student eligibility.
29. Reconciles financial aid grants and prepares cash draw downs requests; schedules disbursements and notifies parties.
30. Prepares checks and deposits to transfer funds to Cash in County Treasury to appropriate financial aid budgetary account.
31. Reconciles Federal Work Study program among Payroll, Financial Aid, and general and operating ledger accounts.
32. Performs a variety of customer service activities associated with financial aid programs; assists students at customer service window; researches student accounts, paperwork, checks, and related records; reconciles student accounts and prepares drawdown spreadsheets; assists students with utilization of debit cards for access to their funds.
33. Monitors budget versus actual; ensures expenditures are within authorized budgetary allocation; resolves discrepancies if expenditures exceed allocation.
34. Monitors, records, reconciles, and processes capitalized and non-capitalized fixed assets, equipment, construction in progress, new buildings/site improvements, and depreciation.

35. Analyzes information provided within each fixed asset purchase order; compiles instructions on appropriate methods of setting up fixed assets within the automated fixed asset module.
36. Monitors budget activities for capital projects; ensures expenditures and encumbrances are charged to proper accounts, within budget allocation, and in compliance with state and local regulations.
37. Prepares claims for reimbursements for state and local capital projects.
38. Reconciles fixed asset subsidiary ledger with general ledger; resolves discrepancies and posts journal entry adjustments.
39. Prepares year-end fixed asset summary report by type to include beginning balances, additions, and deletions, adjustments, and ending balances.
40. Promotes an environment of belonging as it relates to diversity, equity, inclusion, social justice, anti-racism, and accessibility.
41. Provides quality customer service when interacting with the public, vendors, students, and College staff, including individuals from minoritized groups.
42. Supports and abides by federal, state, local policies, and Board Policies and Administrative Procedures.
43. Participates on committees, task forces, and special assignments, including, but not limited to Screening and Selection Committees and mandated trainings as required.
44. Prepares and delivers oral presentations related to assigned areas as required.
45. Performs other related or lower classification duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

1. Principles and practices of supporting a diverse, equitable, inclusive, socially just, anti-racist, and accessible academic and work environment.
2. Terminology and practices of financial and accounting document processing and record keeping.
3. Business arithmetic and financial and statistical techniques.
4. Financial and statistical record-keeping principles and procedures.
5. Principles, practices, and procedures of auditing and accounting.
6. Basic principles of public agency budget preparation, maintenance, and control.
7. Methods and techniques of recording, receiving, and disbursing large amounts of cash.
8. Modern office practices, methods, and computer equipment and computer applications related to work, including word processing, database, and spreadsheet software.
9. Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
10. Principles and practices of data collection, record-keeping, and report preparation.
11. Basic maintenance and operation of computer and multi-media equipment related to the area of assignment.
12. English usage, spelling, vocabulary, grammar, and punctuation.

13. Techniques for providing a high level of customer service by effectively dealing with the public, vendors, students, and College staff, including individuals of various ages, various socio-economic and ethnic groups.

**Skills & Abilities to:**

1. Advocate for and communicate the College's vision and commitment to creating a diverse, equitable, inclusive, socially just, anti-racist, and accessible academic and work environment.
2. Participate in addressing gaps in diversity, equity, inclusion, social justice, anti-racism, and accessibility in the recruitment and retention of staff.
3. Participate in providing resources and support towards the goal of a diverse, equitable, inclusive, socially just, anti-racist, and accessible academic and work environment.
4. Perform complex paraprofessional accounting and budgeting work accurately, in a timely manner, and under general supervision.
5. Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
6. Respond to and effectively prioritize multiple phone calls and other requests for service.
7. Interpret, apply, and explain policies and procedures.
8. Compose correspondence and reports independently or from brief instructions.
9. Receive, count, reconcile, and maintain records related to funds collected or disbursed.
10. Perform responsible technical accounting or budget-related duties in an assigned functional area.
11. Make accurate arithmetic, financial, and statistical computations and summaries, and generate related reports.
12. Establish and maintain a variety of filing, record keeping, and tracking systems.
13. Understand and follow oral and written instructions.
14. Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
15. Operate modern office equipment including computer equipment and specialized software applications programs, with heavy emphasis on use of spreadsheets.
16. Use English effectively to communicate in person, over the telephone, and in writing.
17. Understand scope of authority in making independent decisions.
18. Review situations accurately and determine appropriate course of action using judgment according to established policies and procedures.
19. Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

1. Equivalent to an Associate's degree from a regionally accredited college in accounting, finance, or a related field; and
2. Four (4) years of increasingly responsible experience in processing financial documents, maintaining financial, accounting, or statistical records.
3. A Bachelor's degree from a regionally accredited college or university in one of the above-mentioned fields is desirable.

A Bachelor's degree in Business Administration or directly related field (with a related emphasis) will qualify incumbents for an increased pay grade.

**Desirable Qualifications:**

1. Experience working with policies and procedures relating to diversity, equity, inclusion, social justice, anti-racism, and accessibility preferably in a minority serving institution such as Hispanic Serving Institution (HSI) and Asian American and Native American Pacific Islander-Serving Institution (AANAPISI); OR
2. Experience with participation in programs relating to diversity, equity, inclusion, social justice, anti-racism, and accessibility preferably in a minority serving institution such as Hispanic Serving Institution (HSI) and Asian American and Native American Pacific Islander-Serving Institution (AANAPISI).

**Licenses and Certifications:**

None.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Incumbents must possess the ability to lift, carry, push, and pull materials and objects up to 20 pounds.

**ENVIRONMENTAL ELEMENTS**

Incumbents work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Incumbents may interact with staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.