



# New Mexico State Personnel Office

2600 Cerrillos Road  
Santa Fe, New Mexico 87505-0127

## Classification Description

### BOOKKEEPING, ACCOUNTING, AND AUDITING CLERK SUPERVISOR

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
Bookkeeping, Accounting, Auditing Supv.	R3031S	50	

*\*In accordance with SPB Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine their appropriateness.*

#### **Purpose**

Devotes a substantial portion of time assigning and directly supervising work of at least two (2) full time equivalent employees\*\*, acting upon leave requests, conducting annual performance evaluations and recommending disciplinary actions. Interviewing and recommending selection of applicants and conducting training of personnel. Computes, classifies, and records numerical data to keep financial records complete. Performs any combination of routine calculating, posting and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers.

#### **Nature of Work**

Bookkeeping, Accounting, and Auditing Clerk Supervisor devotes a substantial portion of time assigning and directly supervising work of at least two (2) full time equivalent employees and are financial record keepers. They update and maintain accounting records, including those which calculate expenditures, receipts, accounts payable and receivable, and profit and loss. These workers have a wide range of skills from full-charge bookkeepers, who can maintain an entire company's books, to accounting clerks who handle specific tasks. All these clerks make numerous computations each day and must be comfortable using computers to calculate and record data.

Bookkeepers often have responsibility for some or all the accounts, known as the general ledger. They record all transactions and post debits (costs) and credits (income). They also produce financial statements and prepare reports and summaries for supervisors and managers. Bookkeepers prepare bank deposits by compiling data from cashiers, verifying and balancing receipts, and sending cash, checks, or other forms of payment to the bank. Additionally, they may handle payroll, make purchases, prepare invoices, and keep track of overdue accounts.

Accounting clerks have more specialized tasks. Their titles, such as accounts payable clerk or accounts receivable clerk, often reflect the type of accounting they do. In addition, their responsibilities vary by level of experience. Entry-level accounting clerks post details of transactions, total accounts, and compute interest charges. They also may monitor loans and accounts to ensure that payments are up to date. More advanced accounting clerks may total, balance, and reconcile billing vouchers; ensure the completeness and accuracy of data on accounts; and code documents according to company procedures.

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Auditing clerks verify records of transactions posted by other workers. They check figures, postings, and documents to ensure that they are mathematically accurate, and properly coded. They also correct or note errors for accountants or other workers to fix.

### Distinguishing Characteristics

*The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.*

- Devotes a substantial portion of time assigning and directly supervising work of at least two (2) permanent/full time employees. Acts upon leave requests, conducts annual performance evaluations and recommends disciplinary actions.
- Conducts training of personnel; may interview and recommend selection of applicants.
- Provides career coaching through mentoring and arranges for outside training opportunities when possible.
- Makes well-informed, effective, and timely decisions and perceives the impact and implications of those decisions.
- Makes point of view in a clear and convincing manner.
- Listens effectively and clarifies information as needed.
- Identifies and analyzes problems; weighs relevance and accuracy of information; generates and evaluates alternative solutions; makes recommendations.
- Writes in a clear and concise manner.
- Employees in this Role perform advanced technical accounting and auditing functions for a major program.
- Employees are involved in the solution of problems occurring in the accounting process/system and determine the reliability and validity of data generated by the accounting system.

### Recommended Education and Experience for Full Performance

High School diploma or GED and two (2) years of related work experience in office administration, bookkeeping, accounting and/or auditing, one (1) years of which must be supervisory.

### Minimum Qualifications

High School diploma or GED and six (6) months of work experience in office administration, bookkeeping, accounting and/or auditing.

### Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O\*NET. O\*NETTM is a trademark of the U.S. Department of Labor, Employment and Training Administration.*

#### Knowledge

**Leadership** - Knowledge of leading through influence and persuasion by establishing mutual trust, respect, and loyalty, through shared beliefs, values, and goals; Being cognizant of subordinates' needs, goals, and aspirations, and to carefully consider these personal variables when making decisions.

**Clerical** — Knowledge of administrative and clerical procedures and systems such as word processing, managing files and records, stenography and transcription, designing forms, and other office procedures and terminology.

**Mathematics** — Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their

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applications.

**English Language** — Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

**Economics and Accounting** — Knowledge of economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.

**Customer and Personal Service** — Knowledge of principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.

**Computers and Electronics** — Knowledge of circuit boards, processors, chips, electronic equipment, and computer hardware and software, including applications and programming.

### Skills

**Leadership** - Displaying attributes that makes employees willing to follow; applying effort to increase productiveness in areas needing the most improvement; establishing a spirit of cooperation and cohesion for achieving goals; making the right things happen on time; providing performance feedback, coaching, and career development to individuals to maximize their probability of success; giving subordinates the authority to get things accomplished in the most efficient and timely manner.

**Active Listening** — Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.

**Reading Comprehension** — Understanding written sentences and paragraphs in work related documents.

**Speaking** — Talking to others to convey information effectively.

**Critical Thinking** — Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

**Mathematics** — Using mathematics to solve problems.

**Monitoring** — Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.

**Time Management** — Managing one's own time and the time of others.

**Writing** — Communicating effectively in writing as appropriate for the needs of the audience.

**Social Perceptiveness** — Being aware of others' reactions and understanding why they react as they do.

### Statutory Requirements: N/A

**Conditions of Employment:** Working Conditions for individual positions in this classification will vary based on each *agency's utilization, essential functions, and the recruitment needs* at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities.

**Default FLSA Status:** Exempt.

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**Bargaining Unit:** Not covered

**Established:** 07/27/2012      **Revised:**

*\*\*Means two (2) or any combination of full-time equivalent (FTE) status that equals at least two (2) regular or term status employees in non-temporary positions.*

*\*\*\*Adapted from the United States Bureau of Labor Statistics and are intended to illustrate the typical education and experience required for this occupation. Not to be construed as minimum qualifications.*

*Note: Classification description subject to change. Please refer to the SPO website [www.spo.state.nm.us](http://www.spo.state.nm.us) to ensure this represents the most current copy of the description.*