



# New Mexico State Personnel Office

2600 Cerrillos Road  
Santa Fe, New Mexico 87505-0127

## Classification Description

### BOOKKEEPING, ACCOUNTING, AND AUDITING CLERKS

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
Bookkeeping, Accounting & Auditing Clrk-B	R3031B	35	
Bookkeeping, Accounting & Auditing Clrk-O	R3031O	40	
Bookkeeping, Accounting & Auditing Clrk-A	R3031A	45	

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

#### Occupation Description

Compute, classify, and record numerical data to keep financial records complete. Perform 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 clerks 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.

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.

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### Distinguishing Characteristics of Levels

*Note: Examples of Work are intended to be cumulative for each progressively higher level of work. The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.*

#### Basic

- Employees in this Role perform elementary fiscal clerical activities in support of an accounting system.

#### Recommended Education and Experience for Full Performance

High school diploma or GED and one (1) year of work experience in office administration, bookkeeping, accounting and/or auditing.

#### Minimum Qualifications

High School diploma or GED.

#### Operational

- Employees in this Role perform a combination of fiscal clerical functions involving responsibility for documents processing, journal/ledger maintenance, and preparation of related fiscal reports.

#### Recommended Education and Experience for Full Performance\*

High school diploma or GED and one and a half (1.5) years of related work experience in office administration, bookkeeping, accounting and/or auditing.

#### Minimum Qualifications

High School diploma or GED and three (3) months of work experience in office administration, bookkeeping, accounting and/or auditing.

#### Advanced

- 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.

#### 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.*

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### Knowledge

**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 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

**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:** Non-Exempt. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

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**Bargaining Unit:** This position may be covered by a collective bargaining agreement and all terms/conditions of that agreement apply and must be adhered to.

**Established:** 07/07/2001

**Revised:** 09/20/2011

*\*Adapted from the United States Bureau of Labor Statistics and are intended to illustrate the typical education and experience required for this occupation.*

*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.*