

JOB TITLE: Payroll Accountant
PAY GRADE: CL 24
LAST REVISED: July 2025

*Job Descriptions/Class Specifications are intended to present a descriptive list of the range of duties performed by employees in the job and are **not** intended to reflect all duties performed within the job.*

Sierra College has a strong commitment to the achievement of equity and inclusion among its faculty, staff, and students and values the rich, diverse backgrounds that make up the campus community. A strong candidate for this position must have the understanding and ability to successfully support individuals with varying backgrounds. This includes persons with disabilities, various gender identities and sexual orientations, as well as individuals from historically underrepresented communities and other groups. Our District is committed to providing strategies for success and proactive student-centered practices and policies focused on eliminating equity gaps to ensure the District provides an inclusive educational and employment environment focused on strategies for success and equitable outcomes for all.

SUMMARY DESCRIPTION

Under general supervision from assigned manager, performs a variety of accounting functions in support of District and Foundation operations; assists manager with coordinating the work of Payroll Technician and Payroll Specialist to ensure accurate and timely accounting reports, payment of invoices, issuance of statements for accounts receivable, payment of compensation; develops, prepares, and maintains financial records; oversees and performs reconciliation, reporting, and auditing of general ledger financial information; performs coding assignment, review, and posting of Accounts Payable and Accounts Receivable transactions for payroll; reviews and posts Payroll transactions; and prepares financial and statistical reports, payrolls, warrants, and other financial documents utilizing District, site-based, and project-based accounting systems.

REPRESENTATIVE DUTIES

The following duties are typical for this job classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Coordinates and participates in the processing of District payroll, including computation and posting of employee time, deductions, and preparation of required reports; analyzes and reviews posting from payroll to the general ledger.
2. Reconciles a variety of District and Foundation accounts, including, but not limited to, cash, fixed assets, inventory, accounts payable, accounts receivable, reimbursements due, capital projects, and payroll to the general ledger.
3. Leads, trains, and reviews the work of staff responsible for processing District payroll; ensures payroll timelines are met; maintains payroll controls and assures proper procedures, policies, rules, regulations, and accounting practices are applied to payroll activities; provides training and technical assistance to staff.
4. Ensures billing of third-party accounts receivable and regularly monitors accounts receivable status.
5. Reconciles health and welfare liability and receivable accounts for active employees, qualifying retirees, and self-pay retirees; identifies variances, notifies Human Resources regarding unpaid outstanding balances, and monitors accounts payable and accounts receivable status; ensures payment of invoices.
6. Prepares periodic payroll reports as required by government entities, (e.g., Internal Revenue Service (IRS) Form W-2, IRS Form 941, etc.); ensures accurate reporting of federal, state, and other payroll taxes and fund contributions; prepares retirement and withdrawal forms and reports for all payrolls.
7. Analyzes and processes payroll transactions on balance sheet accounts relating to payroll, insurance, and other benefits; oversees, verifies, and processes payments to tax sheltered accounts, insurance companies, and financial institutions; prepares periodic reports of disbursements.

8. Develops expertise in the automated accounting and general ledger system, including data reporting applications and special provisions; coordinates and participates in activities connected with the development and maintenance of automated payroll systems; confers with information technology regarding issues; acts as a subject matter expert for implementing new features/modules within District's Banner Enterprise Resource Planning (ERP) system; tests system changes prior to implementation.
9. Prepares, reviews, and posts journal entries for District and Foundation disbursements, receipts, and adjustments; reviews and coordinates or performs pre-closing and post-closing adjusting journal entries.
10. In the role of independent reporter, prepares, reconciles, reviews, and submits monthly files and payments directly to California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS); drafts appeals, resolves a variety of issues, requests refunds, and assists with employee service credit buybacks; oversees testing and implementations of CalSTRS and CalPERS system conversions, as needed.
11. Prepares District and Foundation audit schedules and accounting reports; documents adjustments to account balances, detailing the transaction trail for audit purposes.
12. Prepares periodic reports of District and Foundation revenue and expense performance, asset balances, cash balances, accounts payable and receivable summaries, and other accounts that contribute to a complete accounting of the activity of the organizational unit.
13. Assists in identifying and maintaining sound internal accounting controls for District and Foundation operations; applies pre-established accounting controls to balance sheet, expense, fund, and special accounts according to Generally Accepted Accounting Principles (GAAP).
14. Assists internal and external auditors with the review of District and Foundation financial records and transactions; converts audit exceptions, regulations, and reporting requirement changes to accounting practices; prepares procedures to support changes.
15. Performs related duties that support the overall objective of the position.

QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

- Practices and techniques in accumulating cost accounting information, including allocation of accounting data to determine standard costs or rates.
- Automated accounting and payroll systems and relational databases.
- Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and practices for double entry and governmental accounting.
- Audit requirements, including schedules and documentation.
- Laws, regulations, and procedures that govern payroll processing, including accounting transactions, financial reporting, California Franchise Tax Board, Internal Revenue Service, Workers' Compensation program, and CalPERS and CalSTRS retirement systems.
- Methods and techniques of financial record keeping and reporting.
- Business math skills, including algebraic and statistical computations.
- English usage, spelling, grammar, punctuation, and vocabulary.

Ability to:

- Perform a wide variety of professional accounting duties supporting District and Foundation operations.
- Maintain District and Foundation general ledgers and prepare appropriate account adjustments.
- Maintain accurate payroll records, analyze payroll and accounting data, and prepare accurate tax returns.
- Prepare financial and variance reports, financial estimates, and audit reports using spreadsheets and relational databases.

- Develop and implement accounting controls.
- Maintain accurate and complete financial records and transactions.
- Complete complex arithmetic, algebraic, and statistical computations.
- Plan and organize work to meet changing priorities and deadlines.
- Utilize office procedures, methods, and equipment, including computers, technology, and applicable software applications sufficiently to perform the duties of the classification, including the District's Banner Enterprise Resource Planning (ERP) system and advanced Excel skills.
- Follow oral and written directions.
- Communicate clearly and concisely, both orally and in writing.
- Provide onboarding support, general work training, guidance, supervision assistance, and directs activities of student or temporary employees.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Work independently or collaboratively.
- Apply District policies and procedures.

EDUCATION AND EXPERIENCE GUIDELINES

Any combination of education and experience that demonstrates the required above knowledge and abilities is qualifying. Examples of ways to obtain the above knowledge and abilities could include, but are not limited to, the following:

Education/Training

- Bachelor's degree or higher from an accredited college or university with major course work in business administration, finance, or accounting.

Experience

- Four years of professional accounting experience, including one year of administrative or lead responsibility, utilizing advanced Excel skills with pivot tables and complex formulas and functions.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to walk, stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination, including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.

Board Approved: July 15, 2025