

**SUSSEX COUNTY**

**JOB DESCRIPTION**

**JOB TITLE: DEPUTY/CASHIER TREASURER  
TREASURER'S OFFICE**

**1/1/89 Amended 04/18/18**

**GENERAL STATEMENT OF JOB**

Deputy is under general supervision of the Treasurer and or Chief Deputy Treasurer. Also, assumes some of the responsibility of the Chief Deputy Treasurer as directed by the Treasurer. Deputy performs some expenditure and general ledger accounting work for the Treasurer's Office along with being able to perform all other functions of the office. Work involves accounting for and tracking large sums of money, maintaining the general ledger for the department which consist of various accounts and subsidiary ledgers. Work also involves receiving and receipting money daily as a cashier, writing up deposit slip and closing individual register. Employee is also responsible for reconciling a variety of accounts and bank statements. Maintains and reports on all local fines, town's vehicle license registrations, local sales tax and revenues received by the office. Balance and maintain credit card accounts. Deputy reports to the Treasurer and or Chief Deputy Treasurer.

**SPECIFIC DUTIES AND RESPONSIBILITIES**

**ESSENTIAL JOB FUNCTIONS**

Prepares the Commonwealth of Virginia - Deposit Certificate for state revenue collected and prepares County Treasurer's check for deposit and keys the report into the state's online reporting system. Receives assessments of State Income Taxes and State Estimated Income Taxes, validates amounts received and the amount of total assessments, ensuring account balance with the Commissioner of Revenue reports. Reconcile the CARS report monthly with the state records

Assist the Deputy I Treasurer with reconciling the bank statements; ensures accuracy of account balances. This includes posting all checks and warrants by fund and amounts to computerized check register and reconciles checks with total expenditures written by the Board of Supervisors, School Board, and the Board of Social Services and the Treasurers' Office for the current month and year to date. Post all cancel checks from bank and reconcile bank statements. Print out a list of outstanding checks and deposits. Reconciled bank statements and investments are balanced with the general ledger fund balances. Reports must be approved by the Treasurer. Assures Internal

Controls and security are properly maintained which includes setting and maintaining a backup system for the AS400 and PC's within the office and overseeing that all passwords are secured from other users not authorized.

Assist with the posting of expenditure warrants and wire transfers to computerized check register to balance all County expense for the month. Also maintains a subsidiary check register with daily deposits and group check amounts from accounts payable and payroll registers, which shows the balance of each bank. This is used to balance with the general ledger accounts and with the Treasurer. Balance all expenditure warrants for current month and year to date. Journal all expenditures by funds, which have not been posted through centralized accounting system (BAI), make all inter-government fund transfers and investments entries as directed by the Treasurer and post journal entries to the general ledger in the Bright system, after approval of the Treasurer. Treasurer must approve all entries before updating the general ledger, unless, authorization is given by the Treasurer.

Other general ledger work involves account inquires for office and other departments. Print Fund trial balance and other various reports for other departments. After the Treasurer has balanced all the general ledger accounts at the end of the month and certified that all accounts are in balance, employee prints and files all office reports required. **Print monthly reports for Social Services and a customer aging report for Housing Department to track Indoor Plumbing payments and delinquencies.**

**Assist other Deputies with balancing the Credit Card merchant accounts. Reconcile merchant statement for Visa, MasterCard and American Express. Account for individual transactions made by taxpayers to pay taxes and other charges to the county and verify amount of administration fees being charged to the county by merchant services.**

**Maintain and initialize data tapes used by AS400 Security Officers for nightly backups and program backups. Maintain copies of data and program files backup tapes of AS400 at an off-sight location.**

Quarterly, print and submit payment for vehicle license fees to the towns through a query program in the collection system.

Accepts and receipts, in the BAI system, payments for real estate and personal property taxes, dog licenses, county auto decals, state taxes and all other sources of county revenue. Reconciles register summary with cash, checks, credit cards and ADJs in cash drawer and writes up bank deposit and update register, records deposits on CR sheet which is given to the Treasurer after all cashiers have recorded their totals. Deputy must edit the supervisors close for correctness if necessary and certify that all State Revenues are correct and being deposited into the State Treasurer's account. Assist taxpayers, lawyers, and the general

public in person and over the telephone; responds to a variety of inquiries regarding property values, status of accounts, amount of taxes and penalties owing, etc.

Issue and mail checks of undistributed local sales tax to each town. **Calculate amount of tax to be distributed to each town based on monthly receipt of sales tax from state.**

Answers telephone and greets visitors; receives inquiries and provides information or refers inquiries to appropriate personnel.

Make and post monthly JE entries.

Assists with mass mailing: including personal property, real estate and state income taxes bills for original, second notice and final bills.

Composes and types material, which requires use of a variety of formats for preparing correspondence, memos, etc; assumes responsibility for correctness of spelling, punctuation, format and grammar.

Research and make address changes on all returned mail, updating files in personal property tax, real estate tax, auto decal and state income tax. Research and make address changes on all real estate transfers made after January 1st until real estate bills are mailed.

#### **ADDITIONAL JOB FUNCTIONS**

Deputy Treasurer assumes some of the duties and responsibilities of other Deputy Treasurers, in her or his absence.  
Opens and sorts mail.

Performs other related work as required.

#### **PRIORITIZED LISTING OF JOB DUTIES**

##### **A. Bookkeeping and Accounting**

Monthly, calculate and breakdown the local sales tax between the county and four towns within the county and issue and mail checks to each town. Monthly, journal and post all totals of checks, warrants and wires that are not on the centralized accounting system (BAI) by funds from the check register to the general ledger. Monthly, post all investment transactions received from the treasurer to a spreadsheet program which accounts for all investments in detail for the fiscal year and balance with

treasurer and general ledger. Daily or when necessary, do a tape backup of the bank reconciliation on the PC computer and AS400.

#### C. Reports and Reporting

Monthly, reconcile the State Cars Report to the receipts and tax deposits for the Treasurer of Virginia.

Compile a bank reconciliation report to be included in the monthly board report given by the Treasurer. Bank reconciliation report includes all bank and investment balances, outstanding checks, and transit deposits.

Print Fund Trial Balance and other various reports for other departments. After Treasurer or Chief Deputy has balanced all general ledger accounts at the end of the month and certified that all accounts are in balance, employee prints and files all office reports required.

Monthly, print out from computerized check register checks entered for the month, checks cancelled, and outstanding checks.

Monthly, reconcile the DMV stop issue bill with fees collected and code and submit bill to accounts payable for payment.

Quarterly, run a selective cash report on BLAF fees and balance with the general ledger revenue account and pay fees to Virginia Department of Housing and Community Development.

#### D. Cash and Receipts Reconciliation

Count and add all cash, checks, credit cards, money orders and deposits slips in individual cash drawer, leaving a specified amount of working cash in drawer as designated by the Treasurer. The cash and cash items are balanced with register summary and edit of cash register in BAI. Register is then closed by update. Write up deposit slip and stamp endorsement on each check or money order and give the completed deposit to the Treasurer or Chief Deputy.

#### E. Vehicle License Registration Reconciliation

Quarterly, run a query for each town of all vehicle license fees collected and edit list to assure vehicle is in correct town and calculate administrative fees to be deducted and the amount to pay each town. Print query and check for any vehicle incorrectly listed in the town and correct town code and then re-run query. Correction from a town to a district must be corrected by changing the VL to PP and \*\*\*VL to PP for Twn\*\*\* in the second line of address.

#### F. Cashier Duties

Daily, receive, enter in the Bright System and give receipt from Bright for full and partial payment of all taxes, including county and state taxes, and all other sources of county revenue. Daily, receive, enter in Bright and receipt money from other departments for building and related permits, water and sewer fee and etc. Daily, sell auto decal licenses, dog tags and enter information in the Bright System. Occasionally, pull real estate bills that must be broken down between more than one owner and figure percentage owed by each owner, type and mail corrected bills to each owner.

G. Computer Data Entry

Monthly, post general journal vouchers and cash receipt journal in BAI under Treasurer's supervision. Enter Cash Register entries of all types of revenue assuring correct account and amount of payment in each transaction. Enter ADJ entries for EFTs from the Commonwealth, and other incoming ACH and wire transfers.

H. Policy Making

Shares in and assists Treasurer and Chief Deputy Treasurer in Policy making and management decisions of the Department. Deputy assists in maintaining Personnel Policy and Customer Service Policy.

K. Delinquent Tax Collection

Three times a year, assist in processing and mailing 2nd notices, final notices and delinquent notices as directed by the Treasurer. Often, phone delinquent taxpayers, research employment records through VEC records to find place of employment and file a tax lien with the employer for payment of delinquent employees' taxes. **Submit online DMV Vehicle Registration Withholding for delinquent taxpayers. Account for records that are submitted and maintain the Database file for submission. Assure that stops are released when taxes are paid. Verify amount of fees charged by DMV for releasing the stops. Assist Treasurer in preparing files to submit for Bill in Equity by researching property and notifying landowners.**

Use DMV on line computer to search and find places of employment in the VEC files on delinquent taxpayers and file tax liens (58.1-3952).

L. Secretary Duties

Often, answer telephone and answer inquires or directs the call to the Treasurer or appropriate department. Occasionally Deputy will type letters to taxpayers and often, type letters and other correspondence as necessary to answer inquires. Fax documents and other correspondence as necessary to carry out the duties of position.

M. Taxpayer and Customer Assistance

Answer inquiries concerning taxes and balance due on taxpayer's accounts. Assist taxpayer, lawyers and etc. in checking paid status on taxpayer's accounts. Set up payment plans for taxpayers within the guidelines set by the treasurer.

N. Clerical Duties

Monthly, make copies of all financial reports for the Board and file originals in the office. Weekly, file correspondents. Daily, open and sort mail. Notices and tax bills are stuffed in envelopes and mailed.

O. Other

Assist with mass mailings; perform any other office duties

assigned by the treasurer.

### **MINIMUM TRAINING AND EXPERIENCE**

Two years of higher education in accounting or related field, and a minimum of 2 years of progressively responsible experience in accounting or related field, preferably in a government setting; or any combination of training and experience which provides the required knowledge, skills and abilities

### **MINIMUM QUALIFICATIONS OR STANDARDS REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS**

**Physical Requirements:** Must be physically able to operate a variety of automated office machines which includes typewriters, calculators, computers, postage machines, etc. Must be able to exert up to twenty pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects. Sedentary work involves sitting or standing most of the time, but may involve walking or standing for long period of time during deadlines and end of month.

**Data Conception:** Requires the ability to compare and/or judge the readily observable, functional, structural, or compositional characteristics (whether similar to or divergent from obvious standards) of data, people or things.

**Interpersonal Communication:** Requires the ability of speaking and/or signaling people to convey or exchange information. Includes giving assignments and/or directions to subordinates and assistants. Includes receiving and carrying out instructions given by Treasurer. Must be able to convey, train, explain, and direct any other office employee the duties, responsibilities, and procedures of this position for assistance.

**Language Ability:** Requires the ability to read, understand and explain a variety of reports, receipts, registers, checks, manuals, and etc. Requires the ability to prepare tax statements, advise sheets, forms, correspondence, etc., using prescribed format and conforming to all rules of punctuation, grammar, diction and style. Must be able to speak before an audience with poise, voice control and confidence. **Intelligence:** Requires the ability to apply principles of logical or scientific thinking to define problems, collect data, establish facts, and draw valid conclusions.

**Verbal Aptitude:** Requires the ability to record and deliver information, to explain procedures, to follow oral and written instructions. Must be able to use and interpret various government

accounting terminology and language.

**Numerical Aptitude:** Requires the ability to utilize mathematical formulas; to add and subtract totals, to multiply and divide; to determine percentages and decimals.

**Form/Spatial Aptitude:** Requires the ability to inspect items for proper length, width and shape.

**Motor Coordination:** Requires the ability to coordinate hands and eyes rapidly and accurately in using automated office equipment.

**Manual Dexterity:** Requires the ability to handle a variety of items, office equipment, control knobs, switches, etc. Must have minimal levels of eye/hand/foot coordination.

**Color Discrimination:** Requires the ability to differentiate between colors and shades of color.

**Interpersonal Temperament:** Requires the ability to deal with people beyond giving and receiving instructions. Must be adaptable to performing under minimal levels of stress.

**Physical Communication:** Requires the ability to talk and/or hear: (talking: expressing or exchanging ideas by means of spoken words; hearing - perceiving nature of sounds by ear).

### **PERFORMANCE CRITERIA**

**Knowledge of Job:** Has excellent knowledge of modern office practices and procedures, including the handling and accounting of large sums of money. Has good knowledge of Local, State and federal laws as they pertain to the activities of the department. Has general knowledge of the principles of supervision, organization and administration. Is able to collect information from a variety of sources and compile concise records from them. Is able to use common office machines including computers and associated software, including but not limited to Microsoft Word, Excel and power point. Is able to type or input data accurately at a moderate rate of speed. Is able to communicate effectively in oral and written form. Is able to exercise considerable tact, courtesy and firmness in frequent contact with the general public and businesses. Is able to establish and maintain effective working relationships as necessitated by work assignments.

**Quality of Work:** Maintains high standards of accuracy in exercising duties and responsibilities. Exercises immediate remedial action to correct any quality deficiencies that occur in areas of responsibility. Maintains high quality communication and interacts with all County departments and divisions, co-workers and the general public.

**Quantity of Work:** Maintains effective and efficient output of all duties and responsibilities as described under "Specific Duties and Responsibilities."

**Dependability:** Assumes responsibility for doing assigned work and meeting deadlines. Completes assigned work on or before deadlines in accordance with directives, office or county policy, standards and prescribed procedures. Accepts accountability for meeting assigned responsibilities in the technical, human and conceptual areas.

**Attendance:** Attends work regularly and adheres to office or county policies and procedures regarding absences and tardiness. Provides adequate notice to the Treasurer with respect to vacation time and time-off requests.

**Initiative and Enthusiasm:** Maintains an enthusiastic, self-reliant and self-starting approach to meet job responsibilities and accountability. Strive to anticipate work to be done and initiates proper and acceptable direction for completion of work with a minimum of supervision and instruction.

**Judgment:** Exercises analytical judgment in areas of responsibility. Identifies problems or situations as they occur and specifies decision objectives. Identifies or assists in identifying alternative solutions to problems or situations. Implements decisions in accordance with prescribed and effective policies and procedures and with a minimum of errors. Seeks Treasurer's advice and researches problems, situations and alternatives before exercising judgment.

**Cooperation:** Accepts supervisory instruction from Treasurer and direction and strives to meet the goals and objectives of same. Questions such instruction and direction when clarification of results or consequences are justified, i.e., poor communications, variance with office or county policy or procedures, etc. Offers suggestions and recommendations to encourage and improve cooperation between all staff persons and departments within the County.

**Relationships with Others:** Shares knowledge with Treasurer and staff for mutual and County benefit. Contributes to maintaining high moral among all County employees. Develops and maintains cooperative and courteous relationships with department employees, staffers and managers in other departments, representatives from organizations, and the general public so as to maintain good will toward the County and projects a good County image. Tactfully and effectively handles requests, suggestions and complaints from other departments and persons in order to maintain good will within the County. Interacts effectively with fellow employees, Treasurer, professionals and the general public.

**Coordination of Work:** Plans and organizes daily work routine. Establishes priorities for the completion of work in accordance with sound time-management methodology. Avoids duplication of effort. Estimates expected time of completion of elements of work and establishes a personal schedule accordingly. Attends meetings, planning sessions and discussions on time. Implements work activity in accordance with priorities and estimated schedules. Maintains a daily and week work schedule of assignments, deadlines and events as directed by the Treasurer or approved by the Treasurer.

**Safety and Housekeeping:** Adheres to all safety and housekeeping standards established by the County and various regulatory agencies. Sees that the standards are not violated. Maintains a clean and orderly work place.