

## Bonner County Job Description



**Title: PAYROLL ACCOUNTANT**

**Department: Auditing**

**Supervisor: Clerk**

**Supervision Exercised: None**

**Job Description Revision: August 2022**

**Summary:** This position performs duties directly related to the payroll accounting function for the County including auditing journal entries for accuracy and correction as required to monitor, maintain and disburse County funds for salaries, taxes and benefits. The position performs these duties in the Auditor's Department as assigned by the Clerk.

### **Essential Functions:**

Prepare bi-weekly payroll for two separate entities; examine each department's time and attendance for accuracy after entered. Verify accrual availability for use within payroll. Audit time entry for budgetary and regulatory compliance, accuracy and consistency. Resolve discrepancies and irregularities in compensation and deductions with employee or department head. Balance the payroll, including taxes, PERSI, voluntary and involuntary deductions prior to processing.

Research and set up new pay codes as necessary to accommodate special circumstances with new employees, different jobs, and/or additions to positions.

Research and set up new deduction codes as necessary to implement required withholdings from other states for taxes, garnishments, etc.

Working knowledge of payroll tax laws, PERSI deduction and reporting laws, state and federal garnishment laws and policies and procedures for Bonner County and Bonner County EMS. Work with Risk Manager and State Insurance Fund on worker's compensation issues to insure accuracy. Process all state and federal tax payments and coinciding reports as required by law. Process and reconcile worker's compensation and unemployment payments and coinciding reports as required by law. File required reports with the department of labor on newly hired or re-hired employees. Make manual adjusting entries for employee wage items as necessary. Produce and enter necessary journal entries for transfers and corrections. Identify problems with general ledger and recommend solutions. Make necessary payroll transfers to adhere to budgeted salaries. Generate spreadsheets instrumental in tracking employee insurance premium reimbursements.

Process paychecks and administer direct deposit of employee's paychecks. Process Automated Clearing House (ACH) batch to move funds for direct deposit and transfer the files for Positive Pay. Prepare accounts payable checks created from the payroll. Pay the payroll taxes and all other deductions. Prepare PERSI report and all other reports related to deductions to be distributed with the accounts payable checks.

Responsible for all payroll tax activities, including compliance with state and federal regulations and filing state and federal payroll tax returns. Research each state's payroll laws as necessary for remote

workers located in states other than Idaho; including state withholding tax laws for tax table setup in Munis software, account setup in the respective state's website for tax payments and reporting to adhere to those laws, unemployment laws and setup of necessary accounts to file mandatory reports and make payments. Prepare and deposit electronic transfers of federal tax withholdings and PERSI payments by pay period. Prepare and process pay-period, monthly, quarterly and year-end payroll reports including deferred compensation and PERSI retirement reports. Prepare and file all federal and state annual reports and W-2's for all employees, current and terminated.

Record changes affecting gross wages such as status change forms, W-4's (federal and state tax exemptions), garnishments, levies and PERSI; as well as insurance coverage and miscellaneous deductions (e.g. Cafeteria plan, tax deferred plans, AFLAC, United Way, etc.) for each employee to update master payroll records. Process garnishments and levies; notify the employee of the garnishments and track the balances on Excel spreadsheets.

Work closely with Human Resources regarding orientation of new employees, payroll, terminations, Family Medical Leave and other employment related issues. Prepare payroll reports for other departments at their request.

Maintain payroll and related records such as: recording the accumulation and use of PTO, Cat Sick, vacation, holiday, sick, comp and other leaves of absence. Audit and balance accruals for each employee.

Research and provide information necessary to fulfill payroll Public Records' Requests in a timely manner.

Work closely with outside auditors providing requested information necessary for them to perform their audit.

### **Secondary Functions:**

Responsible for adding all Election poll workers into Muni payroll system, along with going through the payroll process to get them paid in a timely manner.

Maintain strict confidentiality with respect to payroll practices, policies, and procedures.

Process all county remittance payments; including tax payments and backup for each taxing district in the county on a monthly basis; monthly transmittal of Odyssey fines and fees to Idaho State Treasurer's Office; monthly payment and ACH for Motor Vehicle fees to Idaho Transportation Department; and monthly billing/payment of Concealed weapons payments to Idaho State Police.

Assist with calculating levies for each taxing district insuring that each district has complied with the state mandated budgetary statutes in preparation for submission to the State Tax Commission.

Audit each county office's petty cash accounts on a regular basis. Manage titles for each vehicle owned by Bonner County; getting proper signatures upon sale or disposal of vehicles and keeping current titles in an orderly manner. Provide back-up assistance to the Elections' office and financial department as needed.

### **Specifications**

- Associate's degree in payroll/accounting or related field

- 5 years in-house payroll processing or a combination of the two.
- Experience with Microsoft Office Products; Excel and Word
- Knowledge of government accounting
- Experience with Munis payroll software a plus.
- Ability to perform complex mathematic calculations using algebra, statistics, and their application
- Knowledge of auditing practices and principles
- Knowledge of local, state, and federal laws regarding finances and taxation
- Ability to meet tight deadlines under pressure

#### **Key Competencies**

- Attention to detail and accuracy
- Planning, organizing, and prioritizing
- Scheduling and monitoring
- Sound judgment
- Technical problem-solving skills
- Problem analysis and problem-solving skills
- Ability to produce reports in a clear and concise manner.
- Establish and maintain effective working relationships with other County employees and supervisory personnel

#### **Working Conditions**

- Most work is done within the office, however, there are times when trips to field locations are required. This is a full-time position and requires overtime at certain times of the year and with special projects.

**Disclaimer:** This job description is not an employment agreement or contract and management reserves the right to modify when necessary per Bonner County policy.

I have reviewed and agree this Job Description accurately reflect the current responsibilities of my position. I also acknowledge that it will be placed in my Personnel File.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please Print Name: \_\_\_\_\_