

**FRESNO COUNTY SUPERINTENDENT OF SCHOOLS**  
**CLASSIFIED POSITION**

JCN: 322  
RANGE: 148  
NON-EXEMPT

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**PAYROLL AUDIT/RETIREMENT ANALYST**

**BASIC FUNCTION:**

Under the direction of the Director, District Payroll, perform a variety of complex accounting duties involving the analysis, audit and processing of school district's classified and certificated payroll; California State Teachers' Retirement System (CalSTRS), California Public Employees' Retirement System (CalPERS), Social Security, Medicare and other retirement systems; compile information, prepare and maintain various records and reports for payroll taxes; serve as a technical resource to personnel concerning assigned payroll functions; ensure employees are paid in an accurate and timely manner.

**REPRESENTATIVE DUTIES:**

**ESSENTIAL DUTIES:**

- Analyze and advise school district staff regarding the financial effects of proposed salary schedule adjustments or other elements of proposed collective bargaining agreements; review provisions of collective Bargaining Unit Agreements, as requested, to ensure compliance with all applicable laws and regulations including, but not limited to California Education Code, CalSTRS regulations, and CalPERS regulations.
- Assist in the development, implementation and analysis of payroll, standards and procedures and payroll software system to enhance departmental and county office efficiency; develop forms and documents to meet county office needs.
- Assist with the planning, development and implementation of workshops and other staff development activities for county office and district employees regarding payroll functions; prepare and deliver oral presentations; assist the Associate Director in the preparation of related training and support materials.
- Balance payroll tax spreadsheets, reconcile and transmit FICA, Medicare, state and federal payroll taxes according to established procedures; establish and maintain confidential payroll and retirement files, records and documents in accordance with regulations; maintain and prepare confidential and sensitive information.
- Communicate with county office and district personnel and outside agencies to exchange information and resolve issues or concerns; collaborate with CalSTRS, CalPERS and other organizations as needed for payroll information.
- Compile information and prepare and maintain various records and reports for employee CalSTRS and CalPERS retirement systems; coordinate retirement information utilizing CalSTRS, CalPERS and alternate retirement plans; apply employee contributions to payroll records and transactions, ensure accurate reporting of retirement earnings and payment of contributions.
- Compile information and prepare quarterly payroll tax returns as assigned; deposit slips for 941 tax refunds, payroll tax spreadsheets as assigned; prepare and file state and federal payroll tax returns as assigned; compile information and prepare payroll, tax reports and process appropriate tax deposits as assigned.
- Compose a variety of correspondence including inter-office communications, lists, notices, forms, letters, memoranda and other materials; participate in the development of payroll handbooks; review, process, analyze and distribute forms concerning payroll, retirement and required state reporting.

- Conduct salary schedule reviews and provide financial data for use by school districts at the request of District Superintendents, Chief Business Officials, Human Resources Administrators and other district administrators.
- Perform a variety of complex technical accounting duties in the auditing, analyzing, and processing of certificated and classified payroll for county office and school districts; ensure payroll activities comply with established policies and procedures; ensure employees are paid in an accurate and timely manner.
- Prepare and maintain a variety of financial and statistical records and reports related to assigned activities; retirement agencies reports, Bureau of Labor Statistics Report on Employment, and other reports as assigned.
- Process direct deposit/ACH changes; issue checks to employees for non-deposited transactions, resolve issues regarding direct deposit transactions and errors.
- Process payroll warrants and adjustments including overpayments, cancelled warrants, stop payments, FICA & Medicare adjustments, retirement adjustments, prepare final payment warrants for service period.
- Provide fiscal analysis's to school district administrators as requested; provide data and other financial information to school district governing boards as requested; maintain a file of all District Superintendent contracts; analyze and review contract provisions to ensure accurate payment and retirement reporting.
- Provide technical support and testimony on behalf of school district administration before Mediators, Administrative Law Judges, Arbitrators and Fresno County Judges pertaining to employee wage and benefit disputes and other employee grievances, as requested.
- Research and resolve complex problems and discrepancies related to payroll and retirement. Process teacher/administrator elections into CalSTRS and/or classified employee elections into CalPERS.
- Review Internal Revenue Service publications and appropriate legal services publications for federal legislation and regulations affecting payroll management.
- Serve as a liaison between state retirement system offices, county office, school districts and/or employees regarding issues such as membership, service credits, buybacks, refunds, exceptions, transfers, separations and other retirement related matters.
- Serve as a technical resource to County Superintendent and school district personnel concerning payroll/retirement applications, taxes, records retention and other payroll related issues; conduct workshops for school administrators and designated personnel on payroll and retirement requirements.
- Work with districts to determine financial feasibility of offering a Golden Handshake Retirement Incentives to CalSTRS and CalPERS employees; prepare necessary estimates and communicate to designated school district administrators the financial impact to be taken to the bargaining units.
- Attend and participate in a variety of assigned meetings, committees, conferences, in-services and/or special events.
- Comply with schedules, policies, regulations, procedures, orders, and directives of the County Superintendent.
- Exhibit professionally appropriate interpersonal skills including but not limited to tact, patience, flexibility and courtesy.
- Keyboarding at an acceptable rate to complete reports and correspondence required by the position.
- Maintain a safe work environment.
- Operate a variety of office equipment, including but not limited to a computer and assigned software applications.

- Serve as a liaison between County Superintendent and administrators, personnel, outside organizations or the public concerning assigned area.
- Serve as a technical resource concerning assigned program, function or instructional area.
- Work collaboratively and maintain effective working relationships with others in the course of work in assigned area.

**OTHER DUTIES:**

- Driving a vehicle to conduct work, using own transportation and/or FCSS vehicle.
- Perform related duties as assigned.
- Travel may be required for training within California.

**KNOWLEDGE AND ABILITIES:**

**KNOWLEDGE OF:**

- Audit, preparation, maintenance, verification and processing of payroll records and reports.
- California statutes, codes and regulations pertaining to the administration of Mathematical computations.
- Modern office practices, procedures and equipment.
- Practices and reporting/recordkeeping requirements of public agency retirements of public agency retirement systems, including CalSTRS and CalPERS.
- Preparation and processing of payroll information.
- Tax withholding, voluntary deductions, garnishments, and supplemental insurance.
- Proper English usage, grammar, spelling, punctuation and vocabulary in all forms of communication.
- State Education Code, local, state and federal laws, codes, regulations and requirements and county office organization, operations, policies and objectives as related to assigned activities and/or instructional area.
- Theoretical and technical aspects of field of specialty.

**ABILITY TO:**

- Audit, analyze, interpret, balance and process voluminous and complex data accurately under mandated timelines.
- Compile information, prepare, and maintain various records and reports for CalSTRS and CalPERS.
- Gather relevant data, analyze problems, evaluate alternatives, and make appropriate recommendations.
- Monitor, adjust and reconcile payroll data.
- Train and advise, County Superintendent and school district personnel in various payroll and retirement processes and procedures.
- Understand and follow oral and written instructions.
- Verify, balance and adjust accounts.
- Analyze and evaluate situations accurately and adopt an effective course of action.
- Communicate effectively both orally and in writing.
- Drive a vehicle to conduct work.
- Interpret, apply, and explain rules, regulations, policies and procedures.
- Maintain consistent, reasonably regular, punctual attendance consistent with federal, state and local standards.
- Safely and successfully perform essential job functions consistent with federal, state and local standards, including meeting qualitative and/or quantitative productivity standards.

- Work in a fast-paced office environment.
- Work confidentially and with discretion.
- Work independently with minimal direction.

**EDUCATION AND EXPERIENCE:**

**EDUCATION:**

- High School Diploma, General Education Degree (GED) or State High School Proficiency certificate.
- Associate's degree preferred.

**EXPERIENCE:**

- Three years increasingly responsible payroll experience.
- One year of payroll experience in the preparation and processing of retirement systems, payroll taxes, and other related payroll functions in a moderately large organization preferred.
- School district and/or county office payroll experience preferred.

**LICENSURE AND OTHER REQUIREMENTS:**

- Valid California driver's license; when driving for work, maintain automobile liability insurance in accordance with California Insurance Code section 11580.1 or maintain other statutorily authorized financial responsibility.
- Enrollment in the California Department of Motor Vehicles Government Employer Pull Notice Program may be required at time of hire and throughout employment with the County Superintendent.

**WORKING CONDITIONS:**

**ENVIRONMENT:**

- Driving a vehicle to conduct work, using own transportation and/or FCSS vehicle.
- Office and/or school facility environment.
- Frequent interruptions.
- Small and large group meetings.

**PHYSICAL DEMANDS:**

- Bending at the waist, kneeling or crouching; climb or balance.
- Eyesight corrected or uncorrected sufficient to read a variety of materials including but not limited to fine print.
- Hearing with or without use of hearing aid(s) sufficient to hear any conversation with others; understandable voice and speech patterns.
- Manual dexterity and coordination sufficient to operate office and/or classroom equipment.
- Sitting, standing and/or walking for extended periods of time.
- Use hands to handle and/or feel; reach with hands and arms.
- Must frequently lift, push, pull or carry up to ten (10) pounds and occasionally lift and/or move up to twenty-five (25) pounds.

The physical demands and working conditions described here are representative of those that must be met by an employee to successfully perform the essential functions of this position, subject to reasonable accommodation.

*This position description may not be an exhaustive list of all duties, knowledge, or abilities associated with this classification; however, it is intended to accurately reflect the principle job elements. Related duties, knowledge, or abilities to those expressly stated may also be required for successful performance of the position.*

**APPROVED:**

Effective: 07/01/2020

Revised: 11/14/2017; 07/08/2021