

**MONTGOMERY COUNTY GOVERNMENT
ROCKVILLE, MARYLAND
CLASS SPECIFICATION**

**Class Code: 000209
Grade: 25
FLSA: E**

ACCOUNTANT/AUDITOR, LEAD/SENIOR

DEFINITION OF SERIES:

This occupational series includes classes that perform professional accounting work in accordance with Generally Accepted Accounting Principles.

DISTINGUISHING CHARACTERISTICS:

This is professional work providing senior-level/advanced financial analysis, complex accounting, investment, or auditing work and advice to a section, unit, or program. The work at this level differs from other classes in the series in that positions assigned to this class perform the highest level of non-supervisory financial analysis or independently perform the most difficult or complex audits and provides advice to others on financial aspects of the program they support, whereas the Accountant-Auditor III performs at the journey-level.

MAJOR DUTIES:

An employee in this class performs advance accounting/auditing work of a varied nature including maintenance of complex accounting records, preparation and analysis of financial statements and reports, or planning, coordinating and participating in auditing assignments to determine the adequacy of internal control, the efficiency and effectiveness of operations, as well as compliance with applicable laws and prescribed policies and procedures. The employee applies accounting controls and fiscal management principles to an area of accounting which has County-wide impact or is responsible for the development and implementation of financial practices for a department/agency. The employee works independently to plan and carry out assignments and is expected to resolve most conflicts which arise.

EXAMPLES OF DUTIES: (Illustrative Only)

All positions

- Plans, coordinates and reviews complex accounting and/or auditing work for a financial program or unit; maintains complex financial reporting systems, various accounting ledgers, and reviews trial balances to ensure proper reconciliation. Collaborates with outside auditors by preparing work papers and financial reports as required.
- Prepares analyses of financial statements and reports and makes recommendations resulting from the analyses.
- Conducts research on special projects – including the analysis of complex data – and may provide advice on the planning/coordination of information technology resources needed to support the financial operations of the department.
- Plans and performs major audit programs and prepares reports and recommendations to improve financial program efficiency, revise procedures to comply with applicable laws and regulations, and to advise management concerning accounting for and safeguarding assets. Works with outside auditors and provides data as requested for annual financial audits.
- Establishes procedures and formulates guidelines and procedures concerning designated area of accounting and financial reporting. Interprets regulations, develops procedures and job aids and ensures correct financial procedures are employed; may guide or instruct staff on difficult problems.

- Collects financial data, writes and submits reports on status of unit activities; confers with supervisor on contents of report.
- Prepares records for the disbursement of funds to State, bi-County, regional, metropolitan, or other special tax accounts.
- Prepares financial statements for monthly/annual financial reports.
- Prepares working papers, schedules, exhibits and summaries to support audit findings.
- Analyzes assigned accounts on periodic basis in preparation of yearend closing.
- Prepares correspondence in response to requests from the general public concerning specific financial information.
- Troubleshoots errors and issues within the Oracle system and works with technical staff to develop system changes and enhancement requirements. Tests and validates for implementation.
- Analyzes processes/procedures to determine if they are industry standard and establishes guidelines to monitor those processes/procedures that do not meet industry standards.
- May provide lead other department/agency employees who are engaged in financial management; may review work and may provide input to management on annual evaluations.
- Performs related duties as required.

Department of Finance

- Serves as a financial resource person and establishes liaison with different agencies throughout the County to explain accounting and grant procedures necessary to fulfill accounting and grant requirements.
- Performs analyses of diverse accounting systems and management information systems to obtain and reformat accounting data from County-funded agencies for reporting purposes.
- Coordinates financial management programs with countywide impact (i.e., Integrated Customer Assistance Compliance program, Internal Controls program).
- Prepares highly complex and diversified financial reports with a countywide impact required by federal and state, including the county's Comprehensive Annual Financial Report (CAFR).
- Prepares and submits monthly, quarterly and annual reports.
- Participates in development, implementation and maintenance and oversight of countywide policies and procedures pertaining to accounting and financial reporting.
- Serves as a lead consultant and coordinates training opportunities for county departments on accounting and financial reporting matters.
- Reviews and approves journal entries and miscellaneous transactions submitted by departments outside of Finance for accuracy, completeness and adequate supporting documentation.

Other Departments/Agencies

- Administers financial operations of a department/agency or program and prepares financial reports by compiling data for inclusion.
- Advises department/agency staff on financial management matters including the formulation and documentation of agency fiscal policies and procedures. Devises fiscal control of expenditures: reviews and authorizes fiscal processes. Develops, initiates, and implements policies, procedures, and forms for department fiscal activities, keeping department/division or agency head apprised of changes.
- Serves as department staff liaison with agencies in the County Government, the Finance Department,

funding agencies, private groups and community organizations. Represents department/agency head at meetings, hearings and conferences.

- Prepares or oversees the preparation of large agency budget; reviews long range revenue and expenditure estimates to ensure availability of funds. Researches financial requirements, analyzes its impact on current operations and recommends methods for implementation.
 - Provides and exchanges information concerning assigned department's financial activities with OMB and Finance; and prepares year-end fiscal reconciliation reports.
 - Oversees the maintenance of numerous fund/sub-fund accounts. For example:
 - Ensures property distribution and allocation of real property, excise, transfer and recordation taxes within and outside the County.
 - Evaluates the activities of the Employee Retirement System (ERS) investment managers to ensure compliance with guidelines and policies, including any insurance requirements for the investment managers.
 - Manages the defined contribution plans. Ensures compliance, with all legal and regulatory requirements which include enrollments, distributions, refunds and catch-up.
 - Requests and reviews compliance of all Board vendors with stated policies and the County's Ethics securities lending program participants and guidelines.
- Prepares bills; analyzes and reconciles accounts.
- Conducts research studies and prepares reports requiring the compilation and analysis of data, and provides recommendations
 - Establishes work priorities and coordinates activities of other financial personnel to meet work deadlines and ensure timely provision of administrative support to department/agency personnel.

SUPERVISORY CONTROLS:

Under limited supervision and in accordance with Generally Accepted Accounting Principles (GAAP), plans, implements and advises professional accounting staff engaged in the performance, analysis, and review of highly complex, diversified accounting and fiscal management work for County. The employee is considered to be highly proficient (e.g., in auditing, investments or special accounting reporting), and his/her completed work is evaluated for technical soundness, appropriateness and conformity to policy and other requirements. Supervisory controls exist in the form of supervisors and/or managers, but the employee functions in a proficient manner in accounting/auditing for assigned programs by virtue of education and experience.

SUPERVISION EXERCISED: Employees in this classification do not supervise other positions, but may provide advice to and lead other positions engaged in providing accountant and auditing work.

GUIDELINES:

Work is performed in accordance with Generally Accepted Accounting Principles, Government Accounting Standards Board (GASB), departmental regulations and procedures, County investment guidelines, reporting requirements, and Federal, County and State financial management regulations, policies, laws, rules and guidelines. Guidelines are normally available but are not completely applicable to the work or do not cover new or unusual situations encountered in the work. Employees recommend changes to existing guides based on a review of cases or experience. The employee must apply these guidelines – e.g., Generally Accepted Accounting Principles (GAAP), Governmental Accounting

Standards and Board (GASB) – to the current situation, conducting extensive analysis of financial statements prepared by other departments – or within the department – for accuracy.

COMPLEXITY:

The work performed involves substantial complexity, due to the new and unusual nature of expanding public sector accounting and auditing reporting requirements or the uncertainty of investment conditions. The job complexity results from the need to coordinate information between the Department of Finance and other departmental accounting systems, particularly as new computer systems are developed. The workload and pressures of reporting deadlines also contribute to job complexity.

SCOPE AND EFFECT:

The scope and effect of the positions are substantial, resulting in accurate financial statements which reflect the assigned department's financial/operational condition, County investment gains, or in improved practices or reporting procedures. In many cases, the impact of properly performed work is realized by the accuracy and timeliness of financial statements and reports used by departments/agencies within the County, by investors, creditors, other government agencies and citizens. These reports are also compiled into the CAFR which reflects the County's financial status and credibility to external bond rating agencies and ensures that County taxpayers are being taxed properly and that revenue is properly accounted for.

CONTACTS:

Contacts are primarily with departmental/agency personnel for the programs, for which the position is assigned, representatives of other local, state and federal agencies involved with the programs, representatives of banking and credit lending institutions, auditors, actuaries, and the general public to coordinate, provide and obtain information and resolve problems. Contacts require significant interactions with others, highly developed communications skills, skill in presenting ideas and technical information or addressing groups.

PUBLIC SERVICE /ASSISTANCE:

This class of work may entail some public service/assistance, but it is incidental to the primary focus of the work performed.

HAZARDS:

The work presents no significant hazards and is intended to cover all normal work situations where workers encounter common everyday risks. No special measures are necessary to safeguard workers against injury.

MINIMUM QUALIFICATIONS:

Education: Graduation from an accredited college or university with a bachelor's degree in accounting; or a bachelor's degree in Business Administration or Public Administration or a related field with a major of accounting coursework.

Experience: Considerable (four (4) years) professional experience in a financial accounting, auditing or business administration field.

Substitution: Certification as a Certified Public Accountant (CPA) may be substituted for a degree in Accounting or a major in Accounting.

Knowledge, Skills, and Abilities:

Advanced Knowledge of:

- The principles, methods, and practices of governmental accounting and fiscal management, and the ability to apply them to complex governmental accounting systems.
- County, State and Federal rules and regulations and laws pertinent to the activities of the organization including U.S. General Accepted Accounting Principles (GAAP).
- Government investments, or contract administration, if required for a particular position in the class.
- Computerized government financial systems and of PC software applications to include spreadsheet and database, or training in computer science.
- Enterprise Fund Accounting
- Electronic financial data processing systems and the processes used to enter, revise, retrieve and remove information in an Enterprise Resource Planning (ERP) system.

Skill In:

- Microsoft Office Suite Applications, i.e., Word, Outlook, Excel and Access
- Research and analysis
- Establish and maintain effective working relationships with others internally and externally with other departments and employees. Ability to prepare and interpret financial reports and statements.
- Plan/set priorities and organize work assignments to meet tight and often conflicting deadlines.
- Communicate effectively both orally and in writing.
- Deal tactfully, effectively and equitably with people.
- Prepare and/or coordinate the preparation of comprehensive, complex accounting reports and records including debt service and depreciation schedules, and reports of historic data for use in preparing budget information.
- Plan and execute an audit of financial data or organizational effectiveness under minimal supervision.
- Validate data from vendors and other financial systems against the County's financial system by reconciling to various standard and financial reports, and by building queries from the County's reporting system to extract data.
- Multi-tasking

Ability to:

- Lead, advise and train subordinate and support personnel.
- Adapt to legislative, regulations and accounting standard changes
- Develop and implement accounting/fiscal processes and procedures.
- Prepare and interpret financial reports and statements.
- Organize, analyze, prepare and interpret financial reports and statements to solve management, accounting, and taxation problems.

Licenses, Registrations, Certifications, or Special Requirements: None

Work Environment:

The work is primarily sedentary, performed in a typical office setting and presents no hazards to the employee.

Physical Demands:

The work requires ordinary physical effort to sit, walk, stand, bend, and reach or to carry light items.

PROBATIONARY PERIOD:

Individuals appointed to a position in this class will be required to serve a probationary period of twelve months and, if promoted to a position in this class, will be required to serve a probationary period of six months. Performance will be carefully evaluated during the probationary period. Continuation in this class will be contingent upon successful completion of the probationary period.

BARGAINING STATUS: Positions assigned to this class are normally unrepresented.

MEDICAL PROTOCOL: Medical History Review.

PROMOTION POTENTIAL: Employee who meets competencies may be competitively promoted to the Accountant/Auditor Supervisor class.

CLASS SPECIFICATION HISTORY:

Class Established: February 1974

Revised: August 1976

March 1987

April 1989

Classification Study: May 1991 (M)

Classification Study: August 1994 (M)

January 2013

Classification Study: November 2019 (M)