

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

**Class Code: 000210
Grade: 21
FLSA: E**

ACCOUNTANT/AUDITOR II

DEFINITION OF SERIES:

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

DISTINGUISHING CHARACTERISTICS:

Accountant-Auditor II is the journey level, with an emphasis on complex accounting or auditing work of a varied nature including maintenance of more complex accounting records and preparation and analysis of a department or County-wide financial statements and budgetary reports.

MAJOR DUTIES:

An employee in this class performs the more standard or limited assignments within the specific area of accounting/auditing. The work involves the application of accounting controls and fiscal management principles to manage financial resources for the County or the implementation of financial practices for a department. The employee conducts research on projects including the analysis of financial data and may be involved in the planning/coordination of office automation needs to support the financial operations of the department.

EXAMPLES OF DUTIES: (Illustrative Only)

All positions

- Assists with the preparation of County-wide financial reports, billing reconciliations, and financial operational analyses used for management's planning and decision making.
- Provides assistance to outside auditors by preparing work papers and financial statements and reports.
- Prepares department financial reports, billing reconciliations, and financial operational analyses used for management's planning and decision making.
- Prepares department and County-wide financial reports, billing reconciliations, and financial operational analyses used for management's planning and decision making.
- Prepares financial statements and verifies data for the Comprehensive Annual Financial Report (CAFR).
- Collaborates with OMB to obtain budget information and to provide the status of actual CIP expenditures.
- Performs bank reconciliations for deposit accounts.
- Prepares records for disbursements of funds to State, Bi-County, regional, metropolitan or other special tax accounts.
- Prepares analyses of statements and reports and makes recommendations regarding the analysis.
- Prepares and submits monthly, quarterly and annual reports.

- 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.
- 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.
- Reviews and approves journal entries and miscellaneous transactions submitted by departments outside of Finance for accuracy, completeness and adequate supporting documentation. Provides any necessary follow up to the preparer.
- 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.
- Takes trial balances and reconciles with account control records.
- Represents department/agency head at meetings, hearings, and conferences.
- Performs related duties as required.

Department of Finance

- Analyzes assigned accounts on a monthly basis in the preparation of year-end closings.
- Performs highly technical analyses of county financial operations.
- Participates in the development and implementation of county-wide policies and procedures pertaining to accounting and financial reporting.
- Researches accounting issues and new accounting pronouncements and recommend solutions and means of implementation.
- Prepares financial statements and reports required by federal and state, including the county's comprehensive annual financial report (CAFR).
- Serves as a consultant to departments on accounting and financial reporting matters.
- Files all required Federal Information Returns and prepares related Annual Withholding Reconciliations for IRS reporting, and manages the related financial system accounting processes.

Other Departments/Agencies

- Administers financial operations of the department and prepares financial reports by compiling data for inclusion. Devises fiscal control of expenditures, reviewing and authorizing fiscal processes.
- Prepares bills, analyzes and reconciles accounts receivables.
- Performs various Property Tax Funds General Ledger account reconciliations between MUNIS and Oracle eBusiness.
- Prepares and/or analyzes financial data and makes recommendations.
- Plans, organizes and participates in the reconciliation of funds.
- Prepares long-range revenue and expenditure estimates necessary to forecast the economic feasibility of various projects.
- Reviews and verifies postings to appropriate ledgers and subsidiary accounts.
- Prepares or assist the development of the agency budget and monitors budget status.
- Provide input on work priorities and supports the activities of other financial personnel to meet work deadlines and ensure timely provision of administrative support to department/agency personnel.
- Advises department/agency head and other principal managers and employees on financial management matters.

- Develops, initiates, and implements policies, procedures, and forms for department fiscal activities, keeping department/division or agency head apprised of changes.
- May serve as department staff liaison with agencies in the County Government, other government agencies, private groups, and community organizations.
- Conducts research studies and prepares reports requiring the compilation and analysis of data, providing recommendations concerning same.

SUPERVISORY CONTROLS:

Usually working under the direction of a more senior Accountant/Auditor and in accordance with Generally Accepted Accounting Principles (GAAP), the employee performs a wide variety of moderately complex financial accounting, fiscal management and reporting tasks for County and provide advice/guidance to lower-level professional or paraprofessional accounting staff. Assignments are reviewed in progress and upon completion for adequacy and compliance with established procedures. The supervisor defines the objectives, priorities, and deadlines for the work, but the employee plans and carries out the various phases of recurring assignments, referring to the supervisor only those situations not covered by instructions or precedents.

SUPERVISION EXERCISED: Employees in this classification do not supervise other positions.

GUIDELINES:

Work is performed in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Federal, County and State financial management regulations, policies, laws, rules, and guidelines are available, but the employee independently arranges the work sequence and procedures, and completed work is reviewed for accuracy, technical soundness, and conformity to established precedents and procedures.

COMPLEXITY:

The complexity of this work results from the workload and pressures of reporting deadlines and is marked by analyzing data, situations or conditions and developing, interpretations, courses of action, and solutions to problems or issues within a well-defined accounting/auditing program area.

SCOPE AND EFFECT:

The impact of properly performed work is realized by the accuracy and timeliness of financial statements and reports used by department/s agencies within the County, by investors, creditors, other government agencies and citizens. The work product or service typically is of a support nature that contributes to further processes within or outside of the unit.

CONTACTS:

Contacts involve department officials for the programs, for which the Accountant/Auditor is assigned, as well as Federal, State or local government officials involved with the programs, to provide or obtain accounting information. Further contacts are with the executives of tax-paying companies (fuel-energy, hotels, beverages, and Telephone Company) on site, to determine taxpayer liability.

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 to employees.

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 related field with a major of accounting coursework.

Experience: Two (2) years of experience performing professional accounting work comparable to the Accountant/Auditor I.

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:***Thorough Knowledge of:***

- Accounting theories and auditing principles, practices and procedures and bookkeeping, public budgeting.
- U.S. General Accepted Accounting Principles (GAAP) and Accounting Standards and Techniques.
- County, State and Federal rules, regulations, and laws pertinent to the activities of the County Government and the governance of municipal finance.
- Knowledge of automated accounting systems.
- Laws ordinances and regulations governing.
- An Enterprise Resource Planning (ERP) System.
- Grant guidance.

Skill In:

- Microsoft Office Suite Applications i.e., Word, Excel, Access and an ERP system.

Ability to:

- Organize, analyze, prepare and interpret financial reports and statements to resolve fiscal management, accounting, and taxation problems.
 - Ability to prepare and interpret and analyze financial reports and statements and apply payment procedures in accordance with established county policies.
 - Ability to develop and apply accounting procedures.
 - Identify, analyze and resolve accounting related issues and transactions.
 - Learn new technology to enhance automation and efficiency.
 - Establish and maintain effective working relationships with others internally and externally with other departments and employees.
 - Deal tactfully, effectively and equitably with people.
 - Communicate effectively.
 - Meet deadlines.
 - Multitask.
 - Attend meetings or perform other assignments at locations outside of the office.
-
- 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.

Licenses, Registrations, Certifications, or Special Requirements: None.

Work Environment:

The work environment involves normal, everyday discomforts or unpleasantness. The work area is adequately lighted, heated and ventilated.

Physical Demands:

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

PROBATIONARY PERIOD: Individuals appointed or promoted to a position in this class will be required to serve a probationary period of six (6) months, during which time performance will be carefully evaluated. Continuation in this class will be contingent upon successful completion of the probationary period.

BARGAINING STATUS: Positions assigned to this class are normally in the Office, Professional, and Technical (OPT) bargaining unit.

MEDICAL PROTOCOL: Medical History Review. Positions assigned to Fire and Rescue require Medical History Review with Drug/Alcohol Screen.

PROMOTION POTENTIAL: May be non-competitively promoted to the Accountant Auditor III after one experience as an Accountant Auditor II, meeting the requirements for proficiency advancement and recommendation of the hiring authority.

CLASS SPECIFICATION HISTORY:

Class Established: August 1994 (M)

Revised: August 2013

September 2014

December 2016

June 2018

Classification Study: November 2018 (M)

Revised (Medical Protocol): February 2022