

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

**Class Code: 000211
Grade: 23
FLSA: E**

ACCOUNTANT/AUDITOR III*

DEFINITION OF SERIES:

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

DISTINGUISHING CHARACTERISTICS:

The work at this level differs from the Accountant II, in that the Accountant-Auditor III is the advanced journey level, in which incumbents perform or supervise major specialized accounting activities, or independently perform the most difficult or complex audits.

MAJOR DUTIES:

An employee in this class performs 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.

EXAMPLES OF DUTIES: (Illustrative Only)

All positions

- Participates with the preparation of County-wide financial reports, billing reconciliations, and financial operational analyses used for management's planning and decision making.
- Conducts research on special projects including the analysis of complex data and may be involved in the planning/coordination of office automation needs to support the financial operations of the department.
- Analyzes assigned funds and accounts on a monthly basis and completes month-end closing checklists.
- Reviews and approves journal entries and miscellaneous transactions submitted by departments outside of Finance for accuracy, completeness and adequate supporting documentation.
- 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.
- Prepares analyses of financial statements and reports and makes recommendations resulting from the analyses.
- Prepares and/or supervises the preparation of bills and analyzes and reconciles accounts receivables.
- Develops recommendations based on problems identified for improved policies and procedures and other corrective actions as a result of audit findings.
- Prepares working papers, schedules, exhibits and summaries to support audit findings.
- Analyzes assigned accounts on periodic basis in preparation of yearend closing.

- Prepares records for the disbursement of funds to State, bi-County, regional, metropolitan, or other special tax accounts.
- Serves as financial resource person and establishes liaison with different agencies throughout the County to explain accounting procedures necessary to fulfill accounting requirements.
- Recommends policies and actions to provide better financial management and/or greater efficiency.
- Provides assistance to outside auditors by preparing work papers and financial reports as required.
- Trains subordinate personnel in accounting/auditing work.
- Represents department/agency head at meetings, hearings and conferences.
- Performs related duties as required.

Department of Finance

- Prepares financial statements and verifies data for the Comprehensive Annual Financial Report (CAFR).
- 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.
- Prepares and submits monthly, quarterly and annual reports.
- 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).
- Serves as a lead consultant and coordinates training opportunities for county departments on accounting and financial reporting matters.
- Participates in development and implementation of countywide policies and procedures pertaining to accounting and financial reporting.
- Coordinates programs with countywide impact (i.e., Integrated Customer Assistance Compliance program, Internal Controls program).
- Participates in the management and oversight of countywide policies and procedures.

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.
- Provides advice on the formulation and documentation of agency fiscal policies and procedures;
- Oversees the maintenance of numerous fund/subfund accounts.
- Reviews long range revenue and expenditures estimates to ensure availability of funds.
- Prepares or oversees the preparation of large agency budget.
- Researches finance requirements, analyzes impact on current operations and recommends means of implementation.
- 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.
- 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.
- Conducts research studies and prepares reports requiring the compilation and analysis of data, providing recommendations concerning same.

- Serves 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.
- Ensures property distribution and allocation of real property, excise, transfer and recordation taxes within and outside the County.

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. Completed work is evaluated for technical soundness, appropriateness and conformity to policy and other requirements. Supervisory controls exist in the form of senior financial supervisors/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.

GUIDELINES:

Work is performed in accordance with Generally Accepted Accounting Principles, Government Accounting Standards Board (GASB) 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.

COMPLEXITY:

The work consists of duties involving a variety of processes and methods. 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 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. 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 Accountant/Auditor 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 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 Public Administration or a related field with a major of accounting coursework.

Experience: Three (3) years of experience performing professional accounting work comparable to the Accountant/Auditor II.

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:***

- Accounting and auditing principles, practices and procedures.
- U.S. General Accepted Accounting Principles (GAAP).
- County, State and Federal rules, regulations and laws pertinent to the activities of the County Government.
- Processes used to enter, revise, retrieve and remove information in an Enterprise Resource Planning (ERP) system.
- The principles, methods, and practices of governmental accounting and fiscal management, and the ability to apply them to complex governmental accounting systems.
- Federal, state and county procedures, policies, regulations and legislation impacting the maintenance of county financial records and reports.
- Electronic financial data processing systems.

Skill In:

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

Ability to:

- Organize, analyze, prepare and interpret financial reports and statements to solve management, accounting, and taxation problems.
- Develop and implement accounting/fiscal policies and procedures.
- 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.
- Prepare debt service and depreciation schedules.
- Prepare and/or coordinate the preparation of comprehensive, complex accounting reports and records.
- Prepare reports of historic data for use in preparing budget information.
- Plan and execute an audit of financial data or organizational effectiveness under minimal supervision.

- Deal tactfully, effectively, and equitably with people.
- 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.
- Train subordinate personnel on a limited basis.

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: Employee who meets competencies may be competitively promoted to the Senior Financial Specialist class.

CLASS SPECIFICATION HISTORY:

Class Established: November 1967
Revised: January 1970
August 1976
September 1978
Classification Study: March 1987 (M)
Classification Study: August 1994 (M)
January 2012
August 2013
September 2014
December 2016
June 2018
Classification Study: November 2018 (M)
Revised (Medical Protocol): February 2022