

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

**Class Code: 000212
Grade: 18
FLSA: E**

ACCOUNTANT/AUDITOR I

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 I is the entry level in this professional series. Incumbents learn departmental and County accounting policies, procedures, and systems; Generally Accepted Auditing Standards; departmental and County auditing policies, procedures, and systems; and practices associated with governmental accounting. The work includes financial reporting, and/or Federal tax reporting tasks for County or performs entry level professional tasks of limited difficulty in fiscal management for the department. The financial programs are of a routine nature and of limited scope.

MAJOR DUTIES:

An employee in this class performs professional accounting and reporting assignments which require analysis and selection of an appropriate course of action or performs auditing work as an internal auditor reviewing County operations. 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.

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.
- As assigned, assists with the preparation of financial statements and binders 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.
- Takes trial balances and reconciles with account control records.
- Reconcile bank statements and fixed assets; prepares journal vouchers and journal entries reflecting expenditures and transfer of funds.
- Prepares bills, analyzes and reconciles accounts receivables. • Prepares and submits monthly, quarterly and annual reports.
- Prepares financial data and reports for analysis and decision making by management.
- Analyzes assigned funds and accounts on a monthly basis and complete month-end closing checklists.
- Prepares analyses of statements and reports and makes recommendations regarding the analysis.

- Troubleshoots errors and issues within various automated systems and works with technical staff to develop system changes and enhancement requirements. Tests and validates for implementation.
- Provides assistance to outside auditors by preparing work papers and financial statements and reports as required.
- Represents department/agency head at meetings, hearings, and conferences.
- Performs related duties as required.

Department of Finance

- Assists in preparation of financial statements and reports required by federal and state, including the county's comprehensive annual financial report (CAFR).
- Monitors department's activities including review of general ledger accounts, expenditures and revenues to ensure financial transactions are being recorded in compliance with GAAP.
- Serves as a consultant to departments on accounting and financial reporting matters.
- Coordinates bank reconciliation operations for multiple treasurers' fund general ledger accounts.
- Coordinates the review and filing of all 1099 reportable transactions.
- Participates in the county's annual external financial statement audit.

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 financial statements and reports and reviews for accuracy.
- Prepares records/backup for the disbursement of funds based on analysis of complex data analysis, which involves reconciling data to the County's financial system (Oracle ERP) and reporting system (BI Tool).
- Oversees the processing of budget, procurement, and/or payment documents.
- Analyzes cost, revenue, and operating expenses.
- Maintains special revenue/account funds.
- Develops, prepares and justifies the budget for a small agency or assists with budget development for a large agency.
- May serve as a liaison between the department/agency and the Department of Finance on fiscal issues impacting the department.

SUPERVISORY CONTROLS:

Work is performed under the direct supervision of a senior level Accountant and in accordance with Generally Accepted Accounting Principles (GAAP); it is reviewed in progress and upon completion, for adequacy and compliance with established procedures. The supervisor provides additional, specific instructions for new, difficult, or unusual assignments including suggested methods or advice on source material available. The supervisor assures that finished work and methods used are technically accurate and in compliance with instructions or established procedures.

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 which generally are carefully followed.

COMPLEXITY:

The complexity of this work is marked by accounting duties/assignments which consist of steps and procedures covered by different guides from where the employee selects appropriate actions.

SCOPE AND EFFECT:

The impact of the work is realized by the accuracy and timeliness of financial statements and reports used by departments/agencies within the County and by the accuracy of audit reports and recommendations to managers to improve the efficiency and effectiveness of their programs and activities.

CONTACTS:

Contacts are primarily with departmental/agency personnel, representatives of other local, state and federal agencies, and auditors to coordinate, provide and obtain information and resolve problems.

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: One (1) year of experience performing professional accounting work.

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:***Basic Knowledge of:***

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

Skill in

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

Ability to:

- Organize, analyze, and interpret financial data to solve fiscal management, accounting, and taxation problems.

- Interpret automated financial reports and financial policies and procedures.
- Learn existing and new County financial processes and systems
- Analyze revenue and expenses make projections and evaluate accounting problems of moderate difficulty and to analyze and interpret less complex accounting records and reports.
- 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.
- Establish and maintain working relationships with vendors and departmental staff and management;
- Maintain impartiality and objectivity;
- Learn to analyze fiscal data, operating procedures of routine complexity, make projections, and recommendations
- Explain regulations, principles, guidelines, procedures, and processes to others, , both orally and in writing, with a diverse workforce at various levels.
- Deal tactfully, effectively and equitably with people.
- Multi-task.
- Meet deadlines.
- Attend meetings or perform other assignments at locations outside the office.

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 presents no significant hazards to employees.

PROBATIONARY PERIOD:

The probationary period is six (6) months for a full-time or part-time employee newly appointed to a merit system position unless there is a statutory training or an existing practice of a longer duration. 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 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 may be non-competitively promoted to an Accountant/Auditor II after one (1) year experience as an Accountant/Auditor I, meeting the requirements for proficiency advancement and recommendation of the appointing authority.

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

Classification Study: November 2018 (M)**Revised (Medical Protocol):** February 2022