

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

**Class Code: 000208
Grade: 26
FLSA: E**

ACCOUNTANT/AUDITOR SUPERVISOR

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 supervising staff and directing financial analysis, complex accounting, or auditing work performed by staff assigned to a major program or a financial management work unit. The work at this level differs from other accountant/auditor classes in the series in that positions assigned to this class supervise others on the financial aspects of the program they support as well as perform the highest level of financial analysis, or the most difficult or complex audits.

MAJOR DUTIES:

An employee in this class supervises and 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 large department/agency. The employee is responsible for planning and carrying out assignments and resolves most conflicts which arise.

EXAMPLES OF DUTIES: (Illustrative Only)

All positions

- Provides liaison between the Finance Department and other agency staff to ensure flow of fiscal information between County and State.
- Instructs staff on difficult problems, interprets regulations, and ensures correct financial procedures are employed.
- Submits financial reports on status of unit activities and confers with supervisor on contents of report.
- Performs analyses of diverse accounting systems and management information systems to obtain and reformat accounting data from County-funded agencies for reporting purposes.
- Participates in the development of training for area of responsibility.
- Implements fixes and improvements to Oracle or other systems on behalf of departments.
- 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.
- 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; guide or instruct staff on difficult problems.
- Prepares records for the disbursement of funds to State, bi-County, regional, metropolitan, or other special tax accounts.
- Supervises in the development of and/or develops 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 year-end 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.
- Supervises other department/agency employees who are engaged in financial management; reviews work and conducts or provides 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.
- Supervises and performs analyses of diverse accounting systems and management information systems to obtain and reformat accounting data from County-funded agencies for reporting purposes.
- Supervises financial management programs with countywide impact (i.e., Integrated Customer Assistance Compliance program, Internal Controls program).
- Supervises the preparation of highly complex and diversified financial reports with a countywide impact required by federal and state, including the county's Comprehensive Annual Financial Report (CAFR).
- Supervises the preparation and submission of 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

- Supervises the 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.
- Oversees the exchange of 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. 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. Overall objectives and resources available are set. The employee is considered to be highly proficient (e.g., in auditing, investments or special accounting reporting), and has full managerial responsibility for the work of the unit, and independently determines, or in consultation with the supervisor, plans and carries out the work, collaborating with internal and/or external stakeholders. The employee has full control over how the work is performed and is responsible for planning and carrying out all aspects of program development, implementation and evaluation, resolving most of the conflicts which arise, coordinating the work with others, and interpreting policy on own initiative in terms of established objectives. Typically, this involves planning the work effort, identifying potential problems, resolving problems, coordinating with others outside the work unit, and determining the methods, procedures or approaches to be used. The employee keeps the supervisor informed of program status and achievements, and of potentially controversial matters or far-reaching implications. 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. His/her completed work is evaluated for technical soundness, appropriateness and conformity to policy and other requirements and in terms of quality, accuracy, volume, timeliness, and adherence to established methods, standards, and policies.

SUPERVISION EXERCISED: Employees in this classification supervise other positions engaged in financial analysis, financial management and auditing. The employee makes personnel decision or recommends decisions on a variety of personnel matters, including selection, orientation, training,

performance management, leave approval, promotion, and transfer; coaches, develops and counsels employees; enforces unit policies and procedures, provides feedback on work performance, and implements minor disciplinary measures; makes changes to work methods or procedures; prepares or reviews work records and reports; etc.

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. However, these guidelines are not completely applicable to the work or do not cover new or unusual situations encountered by the employee in performing the work. Employees must use independent judgment and initiative in interpreting and applying guidelines to situations or recommending 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) and state and county laws and regulations – to the current situation, conducting extensive analysis of financial statements prepared by other departments – or within the department – for accuracy. In some cases, the work may involve a variety of substantive issues and unique, complex problems requiring the analysis of unusual circumstances or interpretation of incomplete or contradictory data, and the identification of various alternative solutions or approaches.

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:

Since positions assigned to this class are responsible for the implementation of a financial management program, the scope and effect of the position is substantial. The incumbent is responsible for the collecting, analyzing and maintaining 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:

Personal contacts include employees in the work unit to coordinate work, departmental/agency staff to present the results of analysis and advise on courses of action to be taken regarding the programs for which the position is responsible; representatives of other local, state and federal agencies involved with these programs; representatives of banking and credit lending institutions; and auditors, actuaries, and the general public to coordinate, provide and obtain information and resolve problems. The contacts present significant interactions, and require highly developed communications skills, skill in presenting

ideas and technical information or addressing groups; however, the interactions are generally cooperative in nature with parties working toward mutual goals and involve the presentation of ideas and technical information.

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 (i.e., five (5) years) professional experience in a financial accounting, auditing or business administration field at the full performance level or 2 (two) years of experience performing work as a senior-level accountant and/or auditor.

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:

- Leading, advising and training subordinate and support personnel.
- 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.

ACCOUNTANT/AUDITOR SUPERVISOR

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- Preparing and/or coordinating 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.
- Planning and executing audits of financial data or organizational effectiveness.
- Validating 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
- Adapting legislative regulations and accounting standard changes
- Developing and implementing accounting/fiscal policies and procedures.
- Preparing and interpreting financial reports and statements.
- Organizing, analyzing, preparing and interpreting 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 of a Management Leadership Service class may be competitively promoted to that class.

CLASS SPECIFICATION HISTORY:

Class Established: November 2019 (M)