

The Maryland-National Capital Park and Planning Commission

TITLE: Auditor I
SERIES: Accounting and Finance

GRADE: G CODE: 2150
DATE: 1/13/88

Class Definition

Under general supervision, performs Commission-wide audit work involving moderate responsibility, complexity, and variety. Assigned to the Finance Department, but much of the work is done at field locations. Conducts smaller, less complex audits of Commission units and outside contractors. Conducts routine Financial audits of petty cash funds, bank accounts, and revenue-producing facilities to check compliance with accounting requirements and to determine financial results and trends. Conducts routine management audits of Commission units to improve quality of management and check compliance with Commission policies and procedures. Performs other related duties as assigned.

Examples of Important Duties

1. Conducts financial audits. Conducts routine financial audits of petty cash funds, bank accounts, and revenue-producing facilities (e.g., recreation centers, parks). Reviews organization of accounting records and supporting documentation. Conducts physical inventories of supplies and equipment. Compares accounting records against source documents and physical inventory. Computes totals and balances to verify accuracy of records. Identifies accounting errors, fraud, legal violations, and other improper practices. Develops constructive recommendations to correct deficiencies. Writes reports.
2. Conducts management audits. Conducts routine management audits of Commission units. Reviews records and supporting documentation regarding management practices (e.g., purchasing, personnel, maintenance of facilities and equipment, inventory). Conducts interviews and surveys. Inspects facilities and equipment. Analyzes data. Checks compliance with Commission policies and procedures. Identifies ineffective, inefficient, or improper management practices. Develops constructive recommendations to correct deficiencies. Writes reports.
3. In concert with the Audit Supervisor, presents findings. Meets with managers to present findings and recommendations from audits. Answers questions and discusses corrective action.
4. Assists outside auditors. Provides general assistance to outside auditors in conducting audits. Assembles data, records, and documents. Makes computations. Explains Commission policies and

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Examples of Important Duties (Continued)

procedures.

5. Provides oversight to the fixed asset system. Coordinates the maintenance of the fixed asset system with the Data Center. Observes annual physical inventory of supplies and equipment by Commission units.

Important Worker Characteristics

- A. Knowledge of (1) accounting; (2) auditing; (3) business administration; (4) Commission organization;* (5) Commission policies and procedures;* (6) management; (7) parks;* (8) recreation;* (9) statistical analysis;*
- B. Skill in operation of (1) auto; (2) calculator; (3) 35mm camera.
- C. Ability to (1) solve complex problems involving many variables; (2) analyze data, (3) read technical reports and correspondence; (4) write technical reports and correspondence; (5) use proper spelling, punctuation and grammar; (6) speak clearly and audibly; (7) organize work efficiently; (8) provide courteous service; (9) calculate fractions, decimals and percentages.

* Developed primarily after employment in this job class.

Minimum Qualifications

1. Bachelor's degree in accounting, business administration, or related subjects; or four years of experience in these areas, which was supplemented by eight college courses in accounting; or
2. An equivalent combination of education and experience.
3. Valid Maryland driver's license or the ability to acquire one.

Working Conditions

Most of the work is performed in an office environment. Some work will be at field locations and not in an office environment. Employee at times will be required to work irregular hours, very late, very early, weekends and Saturdays in connection with audits of Commission activities which occur outside of regular working hours. Moderate pressure to meet deadlines.