

## The Maryland-National Capital Park and Planning Commission

**TITLE:** Auditor II  
**SERIES:** Accounting and Finance

**GRADE: H CODE:** 2151  
**DATE:** 1/13/88

### Class Definition

Under direction, performs Commission-wide auditing work involving considerable responsibility, complexity, and variety. Assigned to the Finance Department, but much of the work is done at field locations. Conducts larger, more complex audits of Commission units and outside contractors. Conducts financial audits of petty cash funds, bank accounts, and revenue-producing facilities, credit union, and insurance companies to verify fees and check compliance with accounting requirements and to determine financial results, trends, profitability inventory, turnover, etc. Conducts management audits of Commission units to improve quality of management and checks compliance with Commission policies and procedures. Provides technical assistance to other auditors. Performs other related duties as assigned.

### Examples of Important Duties

1. Conducts financial audits. Conducts larger, more complex audits of petty cash funds, bank accounts, revenue-producing facilities (e.g., enterprise facilities, contract concessions), credit union, contract management and insurance companies. Reviews organization of accounting records and supporting documentation. Evaluates financial results and trends. 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. Verifies accuracy of management fees and overhead charges. Develops constructive recommendations to correct deficiencies. Writes reports.
2. Conducts management audits. Conducts larger, more complex management audits of Commission units. Reviews records and supporting documentation regarding management practices (e.g., purchasing, personnel, maintenance of facilities and equipment, inventory). Investigates charges of fraud, conflict of interest, and other misconduct. 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. Presents findings. Meets with managers to present findings and recommendations from audits. Answers questions and discusses corrective action.

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### Examples of Important Duties (Continued)

4. Gives assistance. Provides training and technical assistance to Commission auditors on difficult assignments to explain policies, procedures, and standards. Provides general assistance to outside auditors in conducting audits (e.g., assembles data and records, makes computations, explains Commission policies and procedures).
5. Provides oversight and management to the fixed asset system. Coordinates the maintenance of the fixed asset system with the Data Center. Recommends improvements and enhancement to system. Observes annual physical inventory of supplies and equipment by Commission units.

### Important Worker Characteristics

- A. Considerable 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 complex technical reports and correspondence; (5) use proper spelling, punctuation and grammar; (6) speak clearly, concisely, and effectively; (7) organize work efficiently; (8) provide courteous service; (9) calculate decimals, fractions, 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 experience in these areas, which was supplemented by eight college courses in accounting; and
2. Two years progressively responsible auditing experience; or
3. An equivalent combination of education and experience.
4. Valid Maryland driver's license or the ability to acquire one.

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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. Some driving. Moderate pressure to meet deadlines.