

ST. MARY'S COUNTY PUBLIC SCHOOLS
EXEMPT NON-CERTIFICATED POSITION DESCRIPTION

ACCOUNTANT

POSITION: Accountant
REPORTS TO: Supervisor of Accounting, Auditing and Procurement
LOCATION: Department of Fiscal Services

NATURE OF WORK:

This is a skilled professional position, dealing with confidential, and complex financial tasks to include accounting, auditing, and budgeting. The Accountant will work with other SMCPs accountants and share in the responsibilities for numerous accounting functions of the school system. These areas include but are not limited to: local and state capital construction projects, internal fiscal compliance, school activity funds, inventory and fixed assets, grant accounting and budgeting, and bank reconciliations, for St. Mary's County Public Schools (SMCPs). The employee is responsible for all financial transactions of these matters to include journal entries, forecasting, invoicing, expenditure approval, and budgetary adjustments as well as reporting the results thereof. This person must have the ability to communicate well, both verbally and in writing, to community members, site administrators, and state and local agencies. This position will be responsible for training office and school-based staff in regards to fiduciary oversight of Federal and State grants.

ESSENTIAL FUNCTIONS:

- Must have a clean driving record and be able to travel between central administration and various school and office sites;
- Conducts on-site reviews of fiscal operations in schools and offices for compliance with policies, regulations, and laws;
- Communicates findings/results of reviews, including written reports;
- Provides monthly accounting of income and expenditures for capital construction programs and grant programs;
- Provides training to internal staff in accrual basis accounting, internal fiscal controls, and financial report preparation and interpretation;
- Maintains and updates School Activity Fund financial accounting and reporting procedures manual;
- Develops and maintains Standard Operating Procedures (SOPs) for assigned responsibilities;
- Prepares Federal and State grant financial reports as required by the respective grant awards;
- Acts as the lead fiscal contact for assigned program audits;
- Assists with the preparation and submission of grant applications;
- Allocates and prorates indirect charges and fringe benefits to Federal, State, and Local programs;
- Provides monthly accounting of income and expenditures for restricted programs;
- Calculates accounts receivables, accounts payables, and other balance sheet entries;
- Responsible for the calculation and reporting of matching and maintenance of effort (MOE) data;
- Performs high volume and multifaceted monthly bank reconciliations for payroll and general disbursements accounts;
- Complies with financial requirements by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Performs complex journal entries to include year-end accruals and deferrals;
- Prepares short and long-term financial projections for restricted programs;

- Review, analyze, and interpret financial data for State and Federal grants; make financial recommendations for future initiatives; assist in the implementation of new ideas and financial strategies;
- Perform complex financial analysis and review of the grants and recommend approval of funding alternatives, program modifications, and other appropriate revisions;
- Regularly monitor the status of the appropriation of grant expenditures to prepare categorical transfers of grant funds, completing necessary corrective actions;
- Participate in audits providing requested information, review, and make recommendations and procedural changes to ensure Federal and State grant compliance;
- Perform work independently, in a highly sensitive and confidential environment, following the policies and procedures established for the public school system;
- Complies with financial requirements by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Implements fixed asset inventory and reporting procedures, including physical inventories and updating records;
- Depreciates fixed assets and prepare disposal reports for surplus equipment;
- Conducts annual physical inventory inspection and assist with all required year end reporting;
- Excellent time management skills and ability to take initiatives and make decisions within assigned area of responsibility;
- Proficiency in the use of technology for individual management, communication, and research;
- Ability to establish and maintain effective working relationships with school officials, representatives of county, the general public, federal and state agencies;
- Assists with updating SMCPs Policy and Regulations in the area of fiscal services; and
- Willingness to work beyond the normal duty day to meet deadlines.

DUTIES AND RESPONSIBILITIES:

- Manages the fiscal elements supporting facility usage activities;
- Reconciles capital construction accounts, and other financial records;
- Prepares asset, liability, and capital account entries by compiling and analyzing account information;
- Provides fiscal guidance to assist grant administrators in the preparation and execution of restricted funds;
- Responsible for grantor site access and reporting to State and Federal agencies behalf of SMCPs;
- Acquires and maintains considerable knowledge of federal and state guidelines for restricted and construction projects;
- Substantiates financial transactions by auditing documents;
- Represents the school district at professional meetings and conferences as required as well as maintaining professional and technical knowledge by attending educational workshops;
- Acts as a help desk for questions regarding school activity financial procedures;
- Reviews and improves financial procedures for capital construction programs;
- Examines and analyzes financial documents and accounts;
- Maintains ledgers, journals, and/or other accounting documents and records for grants and capital construction programs;
- Monitors and analyzes expenditures, to include payroll, made by others to ensure compliance with requirements and deadlines;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Prepares audit working papers to include schedules, reconciliations, and the Schedule of Expenditures of Federal Awards (SEFA);
- Monitors purchase order status for fixed assets, proper coding, and grant compliance;
- Reviews and improves financial procedures for fixed asset programs;
- Monitors and analyzes expenditures made by others to ensure compliance with requirements and deadlines;
- Communicates and participates in regular meetings with stakeholders;

- Works with administrators on the development, submission, and reporting of subcontracts and subawards;
- Prepares invoices for reimbursement of construction expenditures;
- Monitors outstanding and stale dated checks;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Maintains financial security by following internal controls;
- Maintains records required by policy, regulation, law or good practice;
- Maintains and updates the SMCPS Systems for Award Management (SAM) account;
- Answers accounting procedure questions, specifically as they pertain to grant funding, by researching and interpreting accounting policy and regulations;
- Keeps the supervisor informed of activities performed and problems requiring action; and
- Performs backup duties for other fiscal office staff and other duties as assigned.

QUALIFICATIONS:

- Bachelor's Degree required with a major or concentration in accounting, business administration, finance, or a related field;
- Masters of Business Administration or CPA preferred
- Five years of professional experience accounting, auditing, budgeting, , or related practical field required, with two or more years of experience in governmental accounting preferred;
- Knowledge of GAAP and modified accrual basis accounting;
- Familiarity with Governmental Accounting Standards Board (GASB) preferred;
- Experience with complex bank reconciliations preferred;
- Strong analytical skills; ability to develop and apply complex mathematical calculations.
- Ability to analyze, interpret general business periodicals, professional journals, procedures and governmental regulations
- Progressively responsible experience with duties relating to general accounting, auditing, budgeting, and/or financial analysis; and
- Prior experience with internal or external auditing preferred;
- Prior experience with Federal Awards and the Single Audit Act preferred.

TERM OF EMPLOYMENT:

Full-time twelve-month position.

SALARY GRADE RANGE:

The salary for this EXEMPT position will be based on EASMC-ESP salary schedule for twelve-month seven-hour employees – Range 35.

BARGAINING UNIT ELIGIBILITY: EASMC-ESP

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