**Nature of Work**
Under general supervision, performs professional accounting work at the full-performance level. Reviews books from state agencies for conformance with generally accepted accounting principles (GAAP) system. Acts as a consultant to agency personnel preparing entries. Performs related work as required.

**Distinguishing Characteristics**
Work at this level involves the performance of consultant/ liaison duties with state agencies. Work assignments are reviewed and approved by a Financial Reporting Specialist 2 through meetings and project discussions. The incumbent trains and assists agency personnel in the implementation and maintenance of GAAP and the West Virginia Financial Information Management System (WVFIMS).

**Examples of Work**
Reviews closing book information to ensure that agency financial data is correctly formatted and follows GAAP standards; edits and summarizes data for entry into WVFIMS.

Contacts agency personnel to gather data and review for completion of data.

Makes adjustments to closing books using GAAP guidelines; writes footnotes and required disclosures for comprehensive annual reports.

Coordinates and conducts meetings to train agency personnel in GAAP and WVFIMS policy and procedures.

Assists contracted CPA's performing audits of GAAP state financial statements.

Uses a variety of software on a personal computer to compile information on database, spreadsheet and word-processing programs.

**Knowledge, Skills and Abilities**
Knowledge of generally accepted accounting principles.
Knowledge of state government organization.
Ability to use applicable PC software.
Ability to write concise reports.
Ability to compile and manipulate financial data.
Ability to interpret rules and regulations for professionals and lay people.
Ability to speak before small groups.
Minimum Qualifications

Training: Bachelor’s degree from an accredited four-year college or university with at least 24 hours in accounting. Preference may be given to applicants with CPA certification, a Master of Professional Accountancy or a Master of Business Administration.

Experience: One year of full-time or equivalent part-time paid experience in preparing or auditing GAAP based audited financial statements or maintaining accounting systems which support the preparation of GAAP based audited financial statements which included substantial experience with applicable PC software.

Substitution: Successful completion of graduate study in the above areas may be substituted for the required experience on a year-for-year basis.

Minimum Qualifications for the Division of Finance

Training: Bachelor’s degree from an accredited four-year college or university, and may require 24 hours in accounting. Preference may be given to applicants with CPA certification, a Master of Professional Accountancy or a Master of Business Administration.

Experience: One year of full-time or equivalent part-time paid experience in preparing or auditing GAAP based audited financial statements or maintaining accounting systems which support the preparation of GAAP based audited financial statements which included substantial experience with applicable PC software.

Substitution: Successful completion of graduate study in the above areas may be substituted for the required experience on a year-for-year basis.

Established: 7/16/1992