

**FINANCIAL REPORTING SPECIALIST 3**

**Nature of Work:** Under limited supervision, performs professional accounting work at the advanced level overseeing a wide variety of complex statewide financial systems and financial reporting services. Plans and directs internal and external meetings related to financial reporting or systems work. Designs and reviews procedures to be followed in staff performance of accounting or systems tasks. May supervise and review work of Financial Reporting Specialists and other staff. Performs specialized work in areas such as preparation of governmental financial statements, issuance of statewide policy statements related to systems or financial reporting, technical research, training, design, developing and implementation of statewide accounting system. Performs related work as required.

**Distinguishing Characteristics:** Work at this level is administrative oversight of preparation of comprehensive state financial reports and oversight of the financial information system operations. May serve as coordinator of specialized accountant teams. This is an advanced level position with complex accounting and financial information system knowledge requirements. Individual will serve as liaison with state agencies, independent auditors and elected officials to issue policies, resolve problems, and complete assignments. Must have broad knowledge of governmental accounting and/or financial information systems.

**Examples of Work**

Supervises Financial Reporting Specialists, Accountants and other administrative and support staff.

Oversees preparation of financial statements or administers system projects.

Reviews and approves Requests for Proposal (RFPs) of other agencies to obtain professional services related to accounting for statewide use.

Reviews and approves financial statements, footnote disclosures, or audit adjustments.

Leads project work teams in development of modules for WVFIMS. Oversees training for state agencies on WVFIMS or GAAP.

**Knowledge, Skills and Abilities**

Knowledge of Generally Accepted Accounting Principles (GAAP).

Knowledge of state government operations.

Knowledge of current authoritative guidance on footnote disclosure requirements for government accounting.

**FINANCIAL REPORTING SPECIALIST 3 (CONT'D)****Knowledge, Skills and Abilities (cont'd)**

Knowledge of computerized accounting systems.  
Ability to supervise professional and support staff.  
Ability to speak in front of large groups.  
Ability to conduct technical review of other accountants workpapers.  
Ability to use applicable PC software.

**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 applicant with CPA certification, a Master of Public Accountancy or Master of Business Administration.

**Experience:** Three years of full-time or equivalent part-time paid experience at a progressive rate performing one year of work at the Financial Reporting Specialist 1 level and at least two years experience at the Financial Reporting Specialist 2 level.

**Substitution:** Successful completion of graduate study in the above areas may be substituted for the required experience on a year-for-year basis. A CPA certification shall be considered equivalent to the required experience.

Established: 9/15/1994  
Revised: 11/01/1994, 5/30/2001  
Effective: 5/30/2001