

ACCOUNTANT/AUDITOR 1**Nature of Work**

In a training capacity, acquires the ability to perform entry level professional accounting/auditing work in one or more of the following areas: general accounting, internal auditing, external auditing, budgeting/administration, financial analysis, and statutory accounting. Through formal classroom training and on-the-job training, job assignments are designed to develop familiarity with accounting/auditing practices and procedures, knowledge of laws and regulations governing accounting/auditing and the ability to post accounting data to the general ledger, ability to prepare audit workpapers, ability to balance and reconcile accounting records, and the ability to prepare and analyze financial records for completeness and accuracy. The work may require considerable travel. Performs related work as required.

Distinguishing Characteristics

This is the trainee level in the Accountant/Auditor series. Employees assigned to this class are expected to acquire the work specific knowledge, skills and abilities to function as an Accountant/Auditor. As technical proficiency is acquired, incumbent may be assigned more complex accounting/auditing areas with diminished oversight and direction. Work is performed under close supervision.

Examples of Work

In a training capacity:

Participates in formal classroom and on-the-job training to develop familiarity with state and federal rules, regulations, and laws, and accounting/auditing methods and procedures.

Assists in the balancing and reconciling of accounting records.

Assists in posting accounting data to general ledger accounts; in recording adjusting or correcting entries to the general ledger.

Assists in compiling data for preparation of accounting reports; may prepare reports of limited complexity.

Assists in the maintenance and review of expenditure and budgetary control accounts, subsidiary and general ledgers, accounting journals, financial reports, batch reports, and other fiscal records.

Assists in preparing workpapers to support audit adjustments and recommendations.

Assists in the transferring and encumbering of funds.

Assists in analyzing financial records for completeness and accuracy to determine compliance with state and federal laws as well as with national accounting and auditing standards.

ACCOUNTANT/AUDITOR 1 (CONT'D)

Knowledge, Skills, and Abilities

Knowledge of generally accepted professional accounting and auditing principles and practices.
Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.

Knowledge of database principles and/or computerized operations.

Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.

Skill in the use of a calculator.

Ability to learn to prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly.

Ability to learn, develop, and prepare audit schedules and working papers.

Ability to learn to analyze and interpret accounting records.

Ability to communicate effectively, both verbally and in writing.

Ability to establish and maintain effective working relationships with others.

Minimum Training and Experience Requirements

TRAINING: Bachelor's degree from an accredited college or university with at least 24 semester hours in accounting.

SUBSTITUTION: Certification or registration as a public accountant in West Virginia may be substituted for the training.

Established: 9/18/97

Revised: 7/12/07

Effective: 7/12/07