

ACCOUNTANT/AUDITOR 2**Nature of Work**

Under general supervision, performs entry level professional accounting/auditing duties in one or more of the following areas: general accounting, internal auditing, external auditing, budget/administration, financial analysis, and statutory accounting. The incumbent may be responsible for making basic journal entries, preparing audit narrative reports and workpapers of small companies/facilities, monitoring and reviewing budgets, and preparing and analyzing basic financial statements and reports for compliance with accounting/auditing guidelines and procedures. The work may require considerable travel. Performs related work as required.

Distinguishing Characteristics

This is beginning level professional accounting/auditing work. Typically, positions at this level require performance of basic accounting/auditing work in a structured accounting/auditing system with established procedures.

Examples of Work

Accumulates document evidence in support of audit adjustments, recommendations, and reports. Prepares audit narrative reports and workpapers to support audit adjustments and recommendations.

Reviews, balances, and reconciles accounting records.

Makes basic journal entries; posts accounting data to general ledger accounts; records adjusting or correcting entries to the general ledger; handles transferring and encumbering of funds.

Compiles and prepares data for routine accounting reports.

Maintains and reviews expenditure and budgetary control accounts, subsidiary and general ledgers, accounting journals, financial reports, batch reports, and other fiscal records.

Evaluates efficiency and effectiveness of various programs; analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with national accounting and auditing standards.

Maintains knowledge of current trends and developments in the field.

ACCOUNTANT/AUDITOR 2 (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 applications.
- 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 prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability 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 Qualifications

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

EXPERIENCE: One year of full-time or equivalent part-time paid professional experience in accounting or auditing work.

EXPERIENCE FOR THE AREA OF STATUTORY ACCOUNTING: One year of full-time or equivalent part-time paid professional experience in statutory accounting.

SUBSTITUTIONS: (1) Master's degree in accounting may substitute for the required experience. (2) Certification or registration as a public accountant in West Virginia may be substituted for the training and required experience.

PROMOTIONAL ONLY: One year of full-time or equivalent part-time paid experience as an Accountant/Auditor I. Preference may be shown to applicants with 24 or more semester hours of accounting from an accredited college or university.

AREA OF ASSIGNMENT:

Statutory Accounting

Established: 9/18/97
Revised: 2/21/03, 7/12/07
Effective: 7/12/07