

**ACCOUNTANT/AUDITOR 3****Nature of Work**

Under general supervision, performs full-performance 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 preparing reports on expenditure comparisons and budget estimates, writing and reviewing audit programs, and analyzing complex accounting transactions and reports for compliance with accounting/auditing guidelines and procedures. Extensive travel may be required. Performs related work as required.

**Distinguishing Characteristics**

This is full-performance professional accounting/auditing work. Positions at this level are characterized by the complexity of the accounting duties. Complex tasks could be defined as using the accrual method as opposed to the cost method, involvement with a variety of accounts or funds, being subject to an external audit, and/or the responsibility for setting rates. Responsibilities may also include training lower-level accountants/auditors in preparing financial documents such as journals, vouchers, and financial schedules.

**Examples of Work**

Assists in the development and installation of accounting/auditing systems.

Prepares or reviews a variety of professional accounting and other reports such as they relate to policies, procedures, investments, financial positions and operational results.

Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation, prepares reports of auditors' findings, recommendations, and conclusions; assists in explaining findings and recommendations to grantee organizations and agency officials.

Reviews prior audit reports and financial statements of agency/entity.

Analyzes moderately complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.

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.

**ACCOUNTANT/AUDITOR 3 (CONT'D)****Examples of Work (cont'd)**

Consults with accounting agency on accounting procedures and problem resolution.

Maintains knowledge of current trends and developments in the field.

May supervise and review work completed by Accounting Technicians and other office support.

May train lower-level accountants/auditors to prepare financial documents such as journals, vouchers, warrants, financial schedules, and reports, and in implementation of departmental procedures.

**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 accounting 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 use sound technical judgment in determining the accuracy and completeness of financial information obtained.

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:** Two years of full-time or equivalent part-time paid experience in professional accounting or auditing work.

**EXPERIENCE FOR THE AREA OF STATUTORY ACCOUNTING:** Two years of full-time or equivalent part-time paid experience in statutory accounting.

**ACCOUNTANT/AUDITOR 3 (CONT'D)**

**Minimum Qualifications (cont'd)**

**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 II. 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: 8/18/98, 2/21/03, 7/12/07  
Effective: 7/12/07