

ACCOUNTANT/AUDITOR 4**Nature of Work**

Under general supervision, performs advanced 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 highly complex expense, revenue, and reconciliation reports, planning, assigning, and reviewing agency audits, and handling more sensitive accounting/auditing matters. Responsibilities may also include supervising employees in the preparation of financial reports and the maintenance of proprietary ledgers, budgetary control ledgers, profit and loss statements, and other comparable reports. Some positions may involve conducting complex financial audits related to the investigation and/or prosecution of insurance fraud (forensic accounting). Extensive travel may be required. Non-standard work hours are required for forensic accountant/auditor positions. Performs related work as required.

Distinguishing Characteristics

Duties in the Accountant/Auditor 4 are typically specialized in nature relative to lower levels in the series. Forensic accountant/auditor positions in the DHHR Medicaid Fraud Unit and the Insurance Commission Office of Inspector General function at this level.

Examples of Work

Assists in the development of policies and procedures; develops and installs the accounting/auditing systems.

Conducts research into the accounting needs of the agency/entity.

Conducts more sensitive audits, and/or fraud and/or special compliance review with internal control evaluations and recommendations and/or investigations of sensitive agency activities or activities of grantees for funds with Federal/State requirements in ADA, EEO, and other anti-discrimination features.

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

ACCOUNTANT/AUDITOR 4 (CONT'D)**Examples of Work (cont'd)**

- 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 complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.
- Prepares or supervises preparation of complex accounting and operational reports and supporting financial documents, expenses, revenues, reconciliations, disbursement, summaries, and general vouchers and transactions; analyzes variances.
- 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.
- 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.
- Assists investigators or federal, state and local law enforcement agencies in conducting specialized fraud investigations.

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

ACCOUNTANT/AUDITOR 4 (CONT'D)

Knowledge, Skills and Abilities (cont'd)

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

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

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

PROMOTIONAL ONLY: Two years of full-time or equivalent part-time paid experience as an Accountant/Auditor 3. Preference may be shown to applicants with 24 or more semester hours of accounting from an accredited college or university.

FOR FORENSIC ACCOUNTANT/AUDITOR POSITIONS

TRAINING: Bachelor's degree from an accredited four-year 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, forensic, public accounting; investigative and/or forensic auditing; certified fraud examining; or other directly related forensic experience.

NOTE: Preference may be given to applicants holding a Certified Fraud Examiner (CFE), Certified Forensic Accountant (CFA), Certified Evaluation Analyst, or applicants who have completed a graduate certificate program in forensic accounting and fraud investigation.

AREA OF ASSIGNMENT:

Statutory Accounting

Established: 9/18/97

Revised: 8/18/98, 2/21/03, 1/9/06, 5/30/07, 7/12/07

Effective: 7/12/07