

ACCOUNTANT/AUDITOR 5**Nature of Work**

Under limited supervision, performs expert and/or lead worker 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 complex reports such as appropriation requests and work programs, conducting special investigative audits, supervising staff in the maintenance of accounting and financial records such as budgeting and payroll, developing agency policies and procedures, and analyzing complex financial statistics and other accounting data. 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

Positions in this class are reserved for employees recognized as an expert in the accounting/auditing field as evidenced by certification from one or more accounting/auditing societies listed below, appointment to national certification committees, and peer review committees or performs in a lead worker role overseeing the work of other accountant/auditor employees. 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

Develops policies and procedures; designs and updates the accounting/auditing systems.
Analyzes financial statistics and other accounting data.
Participates in budgeting decisions with agency executives and program directors.
Conducts more sensitive audits; examines data that requires complete confidentiality.
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; explains findings and recommendations to grantee organizations and agency officials.

ACCOUNTANT/AUDITOR 5 (CONT'D)**Examples Of Work (cont'd)**

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 complex reports such as appropriation requests and work programs; analyzes variances.

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

Confers with state officials and federal representatives on major problems which affect or are affected by the accounting system.

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.

May lead and train lower-level accountants/auditors to prepare financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules, and transactions and in implementation of departmental procedures.

May lead employees in the maintenance of proprietary ledgers, budgetary control ledgers, reports of allotment balances, preparing financial reports, trial balances, profit and loss statements, inventories, accounts receivable controls and appropriations.

May testify in court hearings.

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.

ACCOUNTANT/AUDITOR 5 (CONT'D)**Knowledge, Skills, and Abilities (cont'd)**

Skill in the use of a calculator.

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

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 and certification from a nationally recognized accounting or auditing certification society.

EXPERIENCE: Six years of full-time or equivalent part-time paid professional accounting or auditing experience.

EXPERIENCE FOR THE AREA OF STATUTORY ACCOUNTING: Six 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 4. Preference may be shown to applicants with 24 or more semester hours of accounting from an accredited college or university.

ACCOUNTANT/AUDITOR 5 (CONT'D)

Minimum Qualifications (cont'd)

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: Four 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: 2/21/03, 1/9/06, 5/30/07, 7/12/07
Effective: 7/12/07