

ACCOUNTANT/AUDITOR SUPERVISOR**Nature of Work**

Under administrative direction, performs highly responsible supervisory work in one or more of the following areas: general accounting, internal auditing, external auditing, budget/administration, financial analysis and statutory accounting. The incumbent is responsible for supervising the preparation of financial reports and correcting discrepancies in information, assisting in the development of agency policies and procedures, assigning members of staff to audit teams, participating in budgeting decisions with agency executives and program directors, supervising staff in the maintenance of accounting and financial records, and interpreting and applying agency policies and procedures. May testify in legal proceedings. Performs related work as required.

Distinguishing Characteristics

This classification is reserved for positions supervising three or more professional accounting/auditing employees.

Examples of Work

- Manages and may develop a comprehensive accounting program which integrates national accounting and auditing standards, federal and state guidelines and procedures, and agency policies.
- Supervises and reviews work completed by subordinate, professional, technical, and clerical personnel in the maintenance of accounting and financial records such as budgeting, payroll, and auditing.
- Trains employees in performance of job duties, assigns, reviews, and evaluates work of subordinates, measures performance of unit.
- Interprets and applies agency policies and procedures.
- Participates in budgeting decisions with agency executives and program directors.
- Approves or authorizes transaction documents or batch documents.
- Directs the preparation of financial reports and reviews final product.
- Assigns members of staff to audit teams.
- Prepares or reviews a variety of professional accounting and auditing reports such as they relate to policies, procedures, investments, financial positions and operational results.
- 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.

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

- Supervises accountants/auditors in the preparation of financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules and transactions and in implementation of departmental procedures.
- Supervises 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.
- 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 handle matters of great confidentiality related to the accounting/audit program.
- May testify in legal proceedings.

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.
- 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.

ACCOUNTANT/AUDITOR SUPERVISOR (CONT'D)

Knowledge, Skills and Abilities (cont'd)

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 Training and Experience Requirements

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

SUBSTITUTION: Additional experience as described below may be substituted for the college training at the rate of 3 semester hours of accounting for one year of experience for a maximum of 12 semester hours.

EXPERIENCE: Seven years of full-time or equivalent part-time paid experience in professional financial or performance accounting/auditing, cost analysis or governmental accounting work or statutory accounting, two of which must have been in a supervisory or lead worker capacity.

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.

AREA OF ASSIGNMENT:

Statutory Accounting

Established: 9/18/97
Revised: 8/18/98, 7/12/07
Effective: 7/12/07