

LOTTERY ACCOUNTING SPECIALIST SUPERVISOR**NATURE OF WORK:**

Under limited supervision, performs complex supervisory and specialized accounting work in the recording, collection, balancing, control and reporting of West Virginia Lottery revenue. Work requires the application of professional accounting principles and specialized accounting techniques related to the statutory accounting requirements and the specialized accounting systems of the West Virginia Lottery. Supervises the work of other accounting personnel in the functional areas of games accounting, racetrack accounting or auditing, limited video lottery accounting or auditing, or table games accounting and revenue auditing. Occasional travel may be required. Positions may be located at the West Virginia Lottery headquarters or at state racetracks or casinos. Background and credit investigation and security clearance required for employment. Performs related work as required.

DISTINGUISHING CHARACTERISTICS:

This is the supervisory level in the Lottery Accounting Specialist series. Employee supervises and performs highly complex professional accounting work in the functional areas of games accounting, racetrack accounting or auditing, limited video lottery accounting or auditing, or table games accounting and revenue auditing. Supervises the preparation and interpretation of highly complex expense, revenue and reconciliation reports; plans, assigns and reviews audit reports; assists in the development of agency accounting policies and procedures. Oversees the development of internal accounting and auditing systems and the evaluation of vendor proposals for lottery accounting systems. Assists Lottery managers in planning, implementing and evaluating the accounting work in specialized functional areas.

ESSENTIAL JOB FUNCTIONS: (Any specific position in this class may not include all of the duties listed, nor do the examples listed cover all of the duties which may be assigned.)

Supervises the work of other Lottery Accounting Specialists; assigns and reviews work product; oversees the training of new employees in the functional area specialization; completes performance appraisals and develops corrective action plans, if necessary; recommends the advancement and reward of subordinate employees; develops or acquires required training for lottery accounting specialists in the specialized functional area.

Supervises the development of internal accounting and auditing policies and procedures; supervises the review of financial reporting.

Supervises the analysis, interpretation and recording of financial data from the sale of instant lottery tickets; supervises the analysis and interpretation of the financial file interface for the online gaming system and adjustment of data to the General Ledger.

Supervises the summarization and entry of weekly totals for online games electronic funds transfers (EFT's) adjustments, lottery sales and payouts into Great Plains accounting system and reconciles online games accounts receivables.

LOTTERY ACCOUNTING SPECIALIST SUPERVISOR (CONT'D)**ESSENTIAL JOB FUNCTIONS: (Cont'd)**

Supervises the balancing of weekly instant and online games EFT files and the transferring of files to Treasurer's Office for distribution to retailers' accounts; supervises the control of the revenue stream from retailers' to state lottery accounts.

Supervises the preparation of retailers' accounts receivables and weekly accounting records.

Supervises the reconciliation and balancing of lottery central accounting system and racetrack proprietary accounting systems for limited video lottery on a daily basis; supervises monthly racetrack limited video lottery cash audits.

Supervises the reporting and remittance of accurate gaming revenue and related taxes by the gaming facility to the West Virginia Lottery; ensures the accuracy of the Master Games Report on a daily basis.

Ensures compliance with the gaming facility's internal control system and the Minimum Internal Control Standards adopted by the West Virginia Lottery.

Supervises the integrity of table games played at the gaming facilities.

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of generally accepted professional accounting and auditing principles and practices.

Knowledge of principles, practices, methods and techniques of government accounting.

Knowledge of computerized accounting systems.

Knowledge of principles and practices of supervision.

Skill in the use of a personal computer in the area of database applications.

Skill in the use of a calculator.

Ability to supervise the work of other professional accounting personnel.

Ability to design and evaluate internal accounting systems; ability to review vendor proposals for internal accounting systems.

Ability to compile, analyze and prepare complex reports and statements of financial data.

Ability to analyze and interpret complex accounting records.

Ability to adapt and apply established accounting methods to complex accounting transactions.

Ability to communicate effectively, orally and in writing.

Ability to maintain effective working relationships with co-workers, gaming industry officials and employees, and lottery retailers.

MINIMUM QUALIFICATIONS:

TRAINING: Bachelor's degree from a regionally accredited four-year college or university in accounting, business administration, finance, economics or closely related field with at least 18 semester hours in accounting.

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LOTTERY ACCOUNTING SPECIALIST SUPERVISOR (CONT'D)

MINIMUM QUALIFICATIONS: (Cont'd)

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

SUBSTITUTION: (1) Certification or registration as a public accountant in West Virginia may substitute for the required training and two years of the required experience.

(2) Graduate study from a regionally accredited four-year college or university in accounting, business administration, finance, economics or closely related field may substitute for the required experience on a year-for-year basis.

Established: 3/19/2009

Effective: 5/1/2009