

LOTTERY ACCOUNTING SPECIALIST 4**NATURE OF WORK:**

Under limited supervision, leads and performs advanced level 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. Employee leads 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 advanced level in the Lottery Accounting Specialist series. Employee leads 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. Performs highly complex expense, revenue and reconciliation accounting; plans, assigns and reviews audit reports; assists in the development of agency accounting policies and procedures. Leads, trains and mentors lower level lottery accounting specialists. Assists in the development of internal accounting and auditing systems and in the evaluation of vendor proposals for lottery accounting systems.

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.)

Leads the work of other Lottery Accounting Specialists; assigns and reviews work product; trains new employees in the functional area specialization; assists supervisor in completing performance appraisals and in reviewing corrective action plans, if necessary.

Leads the development of internal accounting and auditing policies and procedures; assists in the review of financial reporting

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

Leads 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.

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

Leads preparation of retailers' accounts receivables and weekly accounting records.

LOTTERY ACCOUNTING SPECIALIST 4 (CONT'D)

ESSENTIAL JOB FUNCTIONS: (Cont'd)

- Leads the reconciliation and balancing of lottery central accounting system and racetrack proprietary accounting systems for limited video lottery on a daily basis; leads monthly racetrack limited video lottery cash audits.
- Ensures that gaming revenue and related taxes are properly reported and remitted 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.
- Ensures the integrity of table games played at the gaming facilities.
- Leads the analysis of lottery central computer data to ensure the accuracy of revenue reporting for the statewide limited video lottery and racetrack video lottery programs.
- Reviews and interprets findings from forensic audits of lottery central computer system and video machines statewide at the racetracks and limited video lottery retailers.

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.
- Skill in the use of a personal computer in the area of database applications.
- Skill in the use of a calculator.
- Ability to assign and review the work of other accounting personnel.
- Ability to design and evaluate internal accounting systems; ability to review vendor proposals or 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 4 (CONT'D)

MINIMUM QUALIFICATIONS: (Cont'd)

EXPERIENCE: Five 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: 3/19/09

Effective: 5/1/09