

**LOTTERY ACCOUNTING SPECIALIST 3****NATURE OF WORK:**

Under limited supervision, 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 the statutory accounting requirements and the specialized accounting systems of the West Virginia Lottery. Employees may specialize 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. Employees perform 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 reports; plans, assigns and reviews audit reports; assists in the development of agency accounting policies and procedures. Trains and mentors lower level lottery accounting specialists.

**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.)

Performs highly complex expense, revenue and reconciliation accounting; plans, assigns and reviews audit reports.

Assists in the development of agency accounting policies and procedures.

Analyzes, interprets and records the more complex financial data from the sale of instant lottery tickets; analyzes and interprets the financial file interface for the online gaming system and adjusts data to the General Ledger; reviews and resolves adjustments.

Summarizes and enters 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.

Balances weekly instant and online games EFT files and transfers files to Treasurer's Office for distribution to retailers' accounts; controls the revenue stream from retailers' to state lottery accounts.

Prepares retailers' accounts receivables and weekly accounting records.

Reconciles and balances lottery central accounting system and racetrack proprietary accounting systems for limited video lottery on a daily basis; conducts monthly racetrack limited video lottery cash audits; reviews and resolves adjustments.

**LOTTERY ACCOUNTING SPECIALIST 3 (CONT'D)**

**ESSENTIAL JOB FUNCTIONS: (Cont'd)**

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.

Analyzes video lottery central computer data in order to make daily adjustments to ensure the accuracy of revenue reporting of the statewide limited video lottery and racetrack video lottery programs.

Performs routine field audits and forensic auditing of machine irregularities.

**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 assemble, analyze and prepare reports and statements of financial data.

Ability to analyze and interpret accounting records.

Ability to adapt and apply established accounting methods to a variety of 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 an accredited four-year college or university in accounting, business administration, finance, economics or closely related field with at least 18 semester hours in accounting.

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

**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 an 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