

**MICHIGAN CIVIL SERVICE COMMISSION  
JOB SPECIFICATION**

**ACCOUNT EXAMINER**

**JOB DESCRIPTION**

Employees in this job participate in a variety of activities for the purpose of providing paraprofessional auditing services, including: examining and evaluating accounting, financial, operational, and control records of state agencies, public utilities, public transportation authorities, educational institutions, local units of government, private business organizations, and individuals; conducting telephone and on-site investigative interviews; preparing audit reports; recommending, initiating, and directing noncompliance procedures; and collecting and depositing monies.

There are four classifications in this job.

**Position Code Title – Account Examiner-E**

Account Examiner 8

This is the entry level. The employee works in a learning capacity while learning the methods, practices, policies, procedures, laws, and regulations applicable to the work performed.

Account Examiner 9

This is the intermediate level. The employee works in a developing capacity with increased responsibility for performing a range of account examiner assignments.

Account Examiner E10

This is the experienced level. The employee performs a full range of assignments and uses considerable independent judgment in making decisions requiring the interpretation of guidelines with considerable latitude to specific work situations.

**Position Title – Account Examiner-A**

Account Examiner 11

This is the advanced level. The employee serves as a lead worker assigning and directing the work of lower-level Account Examiners or as a senior worker performing the most complex Account Examiner assignments. Senior-level employees perform complex assignments beyond those expected at the experienced level that have been approved by Civil Service.

**NOTE:** Employees generally progress through this series to the experienced level based on satisfactory performance and possession of the required experience.

## ACCOUNT EXAMINER

### PAGE No. 2

#### JOB DUTIES

**NOTE:** The job duties listed are typical examples of the work performed by positions in this job classification. Not all duties assigned to every position are included, nor is it expected that all positions will be assigned every duty.

Examines accounting, financial, control, operating, and other records and data to determine level of compliance with established policies, procedures, and guidelines relevant to a specific activity such as delivery of public assistance services, tax liability, liquor inventory, etc.

Assesses the accuracy of record keeping transactions relative to defined policies, procedures, and guidelines established for a given area or program.

Reviews records pertaining to material assets and physical inventory such as equipment, buildings, or manpower to determine the degree to which they are utilized.

Identifies irregularities or discrepancies in record keeping, controls, or operations of a specific area.

Prepares reports of examination findings; assembles supporting data, forms, and work sheets; and submits findings to supervisor for review.

Recommends appropriate corrective action such as garnishment, tax lien, or issuance of a warrant to enforce compliance.

Initiates collection procedures to effect payment from delinquent accounts and makes deposits of same.

Recommends changes in procedures and forms for a specific area or program.

Conducts telephone and on-site interviews with relevant parties to validate and authenticate data and information.

Acts as a liaison between lenders, institutions, and borrowers to resolve matters in dispute and avoid borrower default.

Attends public sale events such as flea markets, art fairs, and craft shows to ensure proper vendor licensing; collect tax moneys due; and make deposits.

Testifies as examiner witness at hearings and formal proceedings.

Explains rules, regulations, policies, and procedures as they relate to a specifically assigned area to affected parties to assist them in achieving maximum compliance.

## **ACCOUNT EXAMINER**

### **PAGE NO. 3**

Maintains records, prepares reports, and conducts correspondence related to the work.

Uses computer terminal to review account, check account status, and retrieve and update information for various reports and inquiries.

Performs related work as assigned.

### **Additional Job Duties**

#### **Account Examiner 11 (Lead Worker)**

Schedules and oversees the work assignments of lower-level Account Examiners.

Determines appropriate corrective actions in instances of noncompliance.

Provides technical assistance and training to staff.

#### **Account Examiner 11 (Senior Worker)**

Performs on a regular basis, activities that are recognized as the most complex account examiner assignments.

Requests and serves tax warrants, subpoenas, and levies.

Seizes inventories and secures assets.

### **JOB QUALIFICATIONS**

#### **Knowledge, Skills, and Abilities**

**NOTE:** Some knowledge in the area listed is required at the entry level, developing knowledge is required at the intermediate level, considerable knowledge is required at the experienced level, and thorough knowledge is required at the advanced level.

Knowledge of the methods and practices of public, private, and governmental accounting and auditing.

Knowledge of techniques and methods used in reviewing and finding errors in accounting records.

Knowledge of business law, corporation finance, and economics.

Knowledge of program-related budgeting techniques.

Knowledge of current federal and state laws, rules, guidelines, policies, and precedents related to the area of work.

Knowledge of procedures used in collecting delinquent accounts.

## **ACCOUNT EXAMINER**

### **PAGE NO. 4**

Ability to analyze income, disbursement, asset, and liability items.

Ability to obtain and utilize sensitive information discreetly and objectively.

Ability to conduct investigative interviews.

Ability to interpret and apply laws, regulations, and administrative policy to such matters as methods of budgeting, computation of grants, and determination of eligibility.

Ability to handle stressful situations relating to investigation, collection, and default situations.

Ability to communicate effectively.

Ability to maintain favorable public relations.

### **Additional Knowledge, Skills, and Abilities**

#### **Account Examiner 11 (Lead Worker)**

Ability to determine work priorities and to assign, coordinate, and evaluate the work of others.

Ability to assist others in solving work related problems.

Ability to train employees in their work.

#### **Account Examiner 11 (Senior Worker)**

Knowledge of legal procedures involved in processing warrants, subpoenas, and levies.

### **Working Conditions**

The work involves extensive public contact and may involve frequent travel.

### **Physical Requirements**

None.

### **Education**

Possession of an associate's degree with at least 16 semester (24 term) credits in accounting.

### **Experience**

#### **Account Examiner 8**

No specific type or amount is required.

**ACCOUNT EXAMINER**

**PAGE No. 5**

**Account Examiner 9**

One year of experience involving the examination and evaluation of the accounting, financial, operational, or control records of public agencies, private organizations, or individuals equivalent to an Account Examiner 8; or, one year of experience involving the maintenance of financial control records, reconciliation of accounts, execution of account adjustments, and review and preparation of financial statements equivalent to an Accounting Technician E9.

**Account Examiner E10**

Two years of experience involving the examination and evaluation of the accounting, financial, operational, or control records of public agencies, private organizations, or individuals equivalent to an Account Examiner, including one year equivalent to an Account Examiner 9.

**Account Examiner 11**

Three years of experience involving the examination and evaluation of the accounting, financial, operational, or control records of public agencies, private organizations, or individuals equivalent to an Account Examiner, including one year equivalent to an Account Examiner E10.

**Special Requirements, Licenses, and Certifications**

None.

**NOTE:** Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

**JOB CODE, POSITION TITLES AND CODES, AND COMPENSATION INFORMATION**

**Job Code**  
ACCOUNEXM

**Job Code Description**  
Account Examiner

**Position Title**  
Account Examiner-E  
Account Examiner-A

**Position Code**  
ACCTEXME  
ACCTEXMA

**Pay Schedule**  
NERE-170  
NERE-179