

**MICHIGAN CIVIL SERVICE COMMISSION  
JOB SPECIFICATION**

**ASSISTANT AUDITOR GENERAL**

**JOB DESCRIPTION**

Employees in this job complete or oversee a variety of inter-departmental performance and financial audit professional assignments for the three branches of state government and state funded institutions, community colleges, and universities, and other entities receiving state funding.

There are three classifications in this job.

**Position Code Title – Assistant Auditor General-E**

Assistant Auditor General 10

This is the intermediate level. The employee performs an expanding range of professional assistant auditor general assignments in a developing capacity.

Assistant Auditor General P11

This is the experienced level. The employee performs a full range of professional assistant auditor general assignments in a full-functioning capacity. Considerable independent judgement is used to make decisions in carrying out assignments that have significant impact on services or programs. Guidelines may be available, but require adaptation or interpretation to determine appropriate courses of action.

**Position Code Title – Assistant Auditor General -A**

Assistant Auditor General 12

This is the advanced level. The employee may function as a lead worker or senior worker. At this level, employees are responsible for overseeing the work assignments of other professionals or have regular assignments that have been recognized by Civil Service as having significantly greater complexity than those assigned at the experienced level.

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

**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.

## **ASSISTANT AUDITOR GENERAL**

**PAGE No. 2**

Conducts financial and performance audits of state government organizations and other state funded entities; may use automated systems and software in the performance of audits, including assisting in the development of same.

Determines audit objectives, strategies, programs and procedures for specific audit assignments.

Researches and analyzes pertinent state laws, rules, regulations, policies, procedures and reports, and available audit data applicable to entity audited.

Analyzes in detail the goals, objectives and programs of the audited entity and determines level of compliance with those originally approved by the Legislature.

Surveys and evaluates the auditee's organizational structure, facilities and equipment, financial resources, authorized programs, departmental policies, operating procedures and techniques, annual reports and major accomplishments.

Evaluates the managerial function, organization, procedures, and techniques of the entity; determines the adequacy of standards and controls.

Analyzes methods used in budget preparation by the entity audited.

Audits financial and other records for the assigned audit programs; assesses adequacy of internal control structure, compliance with applicable laws and regulations, adherence to generally accepted accounting principles, accomplishment of program objectives, and the efficiency and effectiveness of programs.

Evaluates the adequacy of internal audit activities.

Prepares audit working papers in accordance with professional standards in order to provide adequate documentation for audit findings, conclusions, and recommendations.

Drafts audit findings and recommendations for the assigned audit programs and discusses draft audit findings with responsible auditee personnel.

Defends audit findings at hearings and may serve as a witness at formal proceedings.

Maintains records and prepares correspondence related to the work.

Performs related work as assigned.

### **Additional Job Duties**

#### **Assistant Auditor General 12 (Lead Worker)**

Oversees the work of professional staff by making and reviewing work assignments, establishing priorities, coordinating activities, and resolving related work problems.

**ASSISTANT AUDITOR GENERAL**

**PAGE No. 3**

**Assistant Auditor General 12 (Senior Worker)**

Performs on a regular basis professional assistant auditor general assignments, which are recognized by Civil Service as more complex than those assigned at the experienced level.

**JOB QUALIFICATIONS**

**Knowledge, Skills, and Abilities**

**NOTE:** 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 generally accepted accounting principles, practices, methods and techniques, particularly those used in governmental accounting by state and local units of government.

Knowledge of generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States for both financial and performance audits.

Knowledge of the statutes, rules, and regulations applicable to the types of entities audited.

Ability to analyze the financial condition of auditees.

Ability to interpret regulatory laws pertaining to public, private, or individual financial responsibility.

Ability to recognize and assist in correcting deficiencies in accounting practices and errors in transactions.

Ability to obtain factual information relative to misrepresentation, improper use of proceeds, and excessive or improper expenses.

Ability to maintain records, and prepare audit reports and correspondence related to the work.

Ability to communicate effectively with others.

Ability to maintain favorable public relations.

**Additional Knowledge, Skills, and Abilities**

**Assistant Auditor General 12 (Lead Worker)**

Ability to organize and coordinate the work of others.

Ability to set priorities and assign work to other professionals.

**Working Conditions**

Some job assignments require the employee to enter a state correctional, mental health, or Department of Human Services' facility where possible adverse safety factors must be considered.

Some jobs require travel.

**Physical Requirements**

None.

**Education**

Possession of a bachelor's degree with at least 24 semester (36 term) credits in accounting.

**Experience**

**Assistant Auditor General 10**

One year of professional experience in the inter-departmental auditing of accounting, financial, and operations records equivalent to an Assistant Auditor General.

**Assistant Auditor General P11**

Two years of professional experience in the inter-departmental auditing of accounting, financial, and operations records equivalent to an Assistant Auditor General, including one year equivalent to an Assistant Auditor General 10.

**Assistant Auditor General 12**

Three years of professional experience in the inter-departmental auditing of accounting, financial, and operations records equivalent to an Assistant Auditor General, including one year equivalent to an Assistant Auditor General P11.

**Alternate Education and Experience**

Possession of a Certificate in Public Accounting (CPA) may be substituted for six months of Assistant Auditor General 10 level experience.

**Special Requirements, Licenses, and Certifications**

Certain positions may require that only individuals with specific education and experience qualifications be appointed.

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

**ASSISTANT AUDITOR GENERAL**

**PAGE No. 5**

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

**Job Code**

ASTAUDGEN

**Job Code Description**

Assistant Auditor General

**Position Title**

Assistant Auditor General-E

Assistant Auditor General-A

**Position Code**

ASTAUDGE

ASTAUDGA

**Pay Schedule**

NERE-173

NERE-181

ECP Group 2  
Revised 10/23/2009  
RBG