

**MICHIGAN CIVIL SERVICE COMMISSION  
JOB SPECIFICATION**

**AUDITOR**

**JOB DESCRIPTION**

Employees in this job complete and oversee a variety of professional assignments involving the examination and audit of the accounting, financial, and operational records of state agencies, institutions, colleges and universities, local units of government, business firms and corporations, public utilities, service providers, transportation authorities, and individuals.

There are four classifications in this job.

**Position Code Title - Auditor-E**

Auditor 9

This is the entry level. As a trainee, the employee carries out a range of professional auditing assignments while learning the methods of the work.

Auditor 10

This is the intermediate level. The employee carries out an expanding range of professional auditing assignments in a developing capacity.

Auditor P11

This is the experienced level. The employee performs a full range of professional auditing assignments in a full-functioning capacity. Considerable independent judgment is required to carry 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 - Auditor-A**

Auditor 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 which 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.

Audits financial and operational records and data to determine the effectiveness of internal controls and the level of compliance with applicable statutes, rules, procedures, policies, and regulations.

Audits financial, control, operations, or other records and data to determine the efficiency, effectiveness, and overall condition of systems.

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

Prepares and maintains manual and computer data base working papers and records.

Appraises the effectiveness of existing internal controls and operations and recommends improvements and alternatives.

Audits and reviews the reliability and integrity of information technology systems and related reports.

Provides other internal audit services to departments and agencies, including reviewing the disposition of the prior audit findings; facilitating the internal control evaluation and biennial reporting processes; serving as a liaison with other auditors; assisting with the investigation of alleged errors or irregularities; and others.

Develops objectives, methodology, programs, and procedures for specific internal audit engagements.

Prepares audit reports containing data on records audited, test checks made, conclusions reached, exceptions taken, objections made by audited party, and proposed action.

Reviews audit results and exceptions with audited party, representing attorney, or accountant and explains the findings and basis for exceptions.

Reviews annual financial audits and single audits of sub recipients.

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

May assist in the training of new audit staff.

Conducts correspondence related to the work.

Performs related work as assigned.

### **Additional Job Duties**

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

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

#### **Auditor 12 (Senior Worker)**

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

### **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 generally accepted professional accounting and auditing principles and practices.

Knowledge of internal auditing standards.

Knowledge of the application of internal control concepts to plan, perform, manage and report on the evaluation of various business processes/areas/functions

Knowledge of the principles, practices, methods, and techniques of governmental accounting and auditing as used by municipality, county, and other local units of government.

Knowledge of business law, corporate finance, banking, administrative operations, and economics.

Knowledge of procedures required to avoid subjecting the state to lawsuits for damages.

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

Knowledge of government auditing standards.

Knowledge of the federal Single Audit Act and Office of Management and Budget Circular A-133.

Ability to analyze the financial condition of business organizations or individuals by examining tax records, accounting statements, physical property inventories, and methods of operation.

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

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

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

Ability to defend audit findings before taxpayers, their representatives, and others.

Ability to input, maintain, and retrieve data from computer systems.

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

Ability to communicate effectively with others.

Ability to maintain favorable public relations.

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

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

Ability to set priorities and assign work to other professionals.

Ability to organize and coordinate the work of others.

### **Working Conditions**

Some assignments may require considerable travel, including extended periods away from the normal work location.

Some jobs require an employee to work in adversarial situations.

### **Physical Requirements**

*None*

### **Education**

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

### **Experience**

#### **Auditor 9**

No specific type or amount is required.

#### **Auditor 10**

One year of professional experience auditing accounting, financial, and operations records equivalent to an Auditor 9.

#### **Auditor P11**

Two years of professional experience auditing accounting, financial, and operations records equivalent to an Auditor, including one year equivalent to an Auditor 10.

#### **Auditor 12**

Three years of professional experience auditing accounting, financial, and operations records equivalent to an Auditor, including one year equivalent to an Auditor P11.

## **Alternate Education and Experience**

### **Auditor 9 - 12**

Possession of a bachelor's degree with 24 semester credits (36 term) in finance, information systems, or management may be substituted for the education for positions responsible for internal auditing.

Possession of a Certified Internal Auditor certification or a Certified Information System Auditor certification may be substituted for one year of experience at the P11 level for positions responsible for internal auditing.

Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of experience at the P11 level.

Possession of a Certified Public Accountant certification (CPA) may be substituted for one year of Auditor experience.

## **Special Requirements, Licenses, and Certifications**

Some jobs may require that the employee possess a Certified Public Accountant certification (CPA).

Certain positions may be assigned subclass codes and individuals appointed must possess the required specialized experience.

**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**

AUDITOR

### **Job Code Description**

AUDITOR

### **Position Title**

Auditor-E

Auditor-A

### **Position Code**

AUDITORE

AUDITORA

### **Pay Schedule**

NERE-172

NERE-181

SA

08/27/2017