

**State of Michigan
Civil Service Commission**
Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code

1. AUDITORE

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position.

2. Employee's Name (Last, First, M.I.)	8. Department/Agency TRANSPORTATION CENTRAL OFFICE
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission)
4. Civil Service Position Code Description Auditor-E	10. Division Office of Passenger Transportation
5. Working Title (What the agency calls the position) Office of Passenger Transportation Auditor	11. Section Program Administration Section
6. Name and Position Code Description of Direct Supervisor LUBAHN, LISA A; DEPARTMENTAL MANAGER-3	12. Unit Financial Management Unit
7. Name and Position Code Description of Second Level Supervisor HUHN, GINA M; DEPARTMENTAL MANAGER-4	13. Work Location (City and Address)/Hours of Work 425 W Ottawa Ave Lansing MI 48933 / M-F / Flex Schedule

14. General Summary of Function/Purpose of Position

This position performs professional auditing and analytical work to support the Office of Passenger Transportation (OPT) by ensuring accurate financial reporting, internal controls, and compliance with federal and state program requirements.

This position obtains and records Certified Public Accountant (CPA) audit reports; communicates audit and Operating Assistance Report (OAR) requirements and deadlines to OPT subrecipients; and reviews audit and OAR submissions for accuracy, completeness, and compliance. The position records audited and reconciled amounts; maintains secure audit documentation; and enters Statewide Integrated Governmental Management Application (SIGMA) document numbers into OPT systems to enable data links and support reconciliation. The employee assists with database security reviews and access audits to support internal control requirements.

Additionally, the position also reviews subrecipient financial and performance data for accuracy and reasonableness, including validating projections used to support formula-based funding decisions. This includes identifying data issues, analyzing spending trends and operating patterns, and partnering with OPT program managers and subrecipients to improve forecasting, financial planning, and grant fund utilization.

15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary:

Percentage: 30

Acquire, review, and evaluate CPA audits for OPT subrecipients to ensure required schedules, appendices, and audit components are complete, accurate, and compliant with applicable federal and state audit requirements.

Individual tasks related to the duty:

- Retrieve CPA audit reports for OPT-funded agencies from the Michigan Department of Treasury and other required sources. Review audit reports to confirm the presence and completeness of required schedules, appendices, and supporting documentation.
- Verify any identified audit citations have an action plan documented that has or will be implemented.
- Evaluate CPA audit to determine if all required appendices and schedules are present and complete.
- Evaluate audit results to determine compliance with applicable federal and state statutes, OMB guidance, Single Audit requirements, and OPT program rules.
- Research, interpret, and apply all legal, regulatory, auditing and accounting requirements have been met and documented utilizing all available resources.

Duty 2

General Summary:

Percentage: 30

Perform reviews and attestation of OPT grantee's CPA audits and submitted operating assistance reports for compliance and adherence to the published audit guide, revenue and expense manual, and all pertinent laws, regulations, and issued guidance documentation.

Individual tasks related to the duty:

- Conduct an audit of submitted CPA audits and all associated authorizations and contracts in accordance with the audit guide, all state and federal circulars, guidance documents, policies and procedures. Prepare a report of all discrepancies or irregularities to OPT auditing specialist and collaborate for resolution(s).
- Perform an audit of reconciled OARs for financial and non-financial data in accordance with revenue and expense manual, all state and federal circulars, guidance documents, policies and procedures. Report any discrepancies or irregularities to OPT accounting specialist and collaborate for resolution(s).
- Assist office staff with required National Transit Database (NTD) data collection and verification from reconciled OAR data.
- Record all audited and reconciled amounts in transit reporting software applications.

Duty 3

General Summary:

Percentage: 25

Review database security, system access controls, and security audits for OPT supported systems.

Individual tasks related to the duty:

- Conduct independent security and access-control audits across OPT supported systems to ensure compliance with State of Michigan (SOM) Technical Standards, MDOT policy, and federal requirements including Title 2 of the Code of Federal Regulations (2 CFR 200) internal controls.
- Develop and maintain an annual User Verification Audit (UVA) plan, including risk assessment, sampling methodology, timelines, communications, tracking, and documentation protocols.
- Analyze role assignments, permissions, segregation-of-duties conflicts, and data-integrity risks; identify unauthorized or outdated access; and recommend corrective actions.

Duty 4

General Summary:

Percentage: 10

Compose, deliver, and manage formal audit communications with OPT grantees to support compliance, corrective actions, and resolution of audit requirements.

Individual tasks related to the duty:

- Prepare and disseminate 40-day and 70-day notification letters for CPA audits and OARs, ensuring accuracy, clarity, and compliance with OPT procedures and applicable regulations.
- Maintain required tracking mechanisms to document the receipt, review, and status of audits and OAR submissions, including follow-up actions, deadlines, and outstanding compliance requirements.

- Notify appropriate OPT program, financial, and audit staff when a transit agency is out of compliance with audit or OAR submission requirements.
- Initiate and release Local Bus Operating (LBO) withholding in accordance with OPT procedures and Act 51 rules.
- Draft and issue management decision letters summarizing audit findings, corrective actions, questioned costs, and other compliance-related determinations for agencies and internal stakeholders.
- Continuously evaluate communication and notification processes to ensure alignment with applicable laws, regulations, standards, and guidance, and to ensure that information is delivered in a clear, timely, and effective manner.
- Provide guidance and technical assistance to internal staff and transit agencies regarding audit expectations, required documentation, timelines, and compliance pathways.

Duty 5

General Summary:

Percentage: 5

Provide backup support to the Financial Management Unit (FMU) and OPT staff and perform additional responsibilities as assigned to ensure continuity of operations and compliance functions.

Individual tasks related to the duty:

- Support cross functional OPT teams by providing analytical assistance, documentation, or technical support during periods of high workload, staff absences, or priority projects.
- Perform additional duties as assigned to maintain continuous operations, uphold internal control requirements, and support OPT's audit, compliance, and reporting obligations.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

This position utilizes auditing knowledge to determine if documents are in compliance with guidance documents, laws, policies and procedures and to verify accuracy and completeness. This position also monitors due dates and communicates with OPT customers/transit agencies what actions should be taken by these dates.

17. Describe the types of decisions that require the supervisor's review.

Disagreements and/or inconsistencies among sections; determination of management priorities and guidance on special assignments. Decisions requiring supervisory guidance for matters not covered by law, policy administrative procedures or supervisory direction.

18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

Work is primarily performed in an office environment requiring the ability to remain in a stationary position for extended periods of time operating a computer. Must be able to handle the pressure of frequent deadlines that could result in costly delays, and be able to move/transport files weighing up to 10 pounds. Position may require availability outside normal working hours based on operational needs.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- | | |
|---|--|
| <input type="checkbox"/> Complete and sign service ratings. | <input type="checkbox"/> Assign work. |
| <input type="checkbox"/> Provide formal written counseling. | <input type="checkbox"/> Approve work. |
| <input type="checkbox"/> Approve leave requests. | <input type="checkbox"/> Review work. |
| <input type="checkbox"/> Approve time and attendance. | <input type="checkbox"/> Provide guidance on work methods. |
| <input type="checkbox"/> Orally reprimand. | <input type="checkbox"/> Train employees in the work. |

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes.

23. What are the essential functions of this position?

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24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

25. What is the function of the work area and how does this position fit into that function?

The FMU is responsible for all the financial elements of OPT programs, including the monitoring of appropriations, program budgets, payments, financial control, contract development, audit, project closeouts, and other financial/administrative functions. This position acts as an auditor of CPA audits, reviews reconciled OARs, gathers NTD data, and is a vital link in database security and data accuracy, ensuring databases and other MDOT applications are maintained and accurate. This position works closely with the OPT Auditing Specialist, OPT Accounting Specialist, and other OPT staff to ensure that data vital to OPT's core functions is complete and accurate.

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

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.

Alternate Education and Experience

Auditor 9 - 12

Possession of a bachelor's degree with at least 24 semester (36 term) credits in one or a combination of the following: finance, economics, information systems, business analytics, data analytics, statistics, quantitative methods, data science, or management may be substituted for the education for agency positions responsible for internal auditing or Office of Auditor General positions responsible for 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.

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

- Internal control principles
- Governmental accounting and auditing standards
- Office of Passenger Transportation program requirements
- State of Michigan accounting/financial systems
- Microsoft Office (Excel, Word, Outlook, etc.)

Skill in:

- Solving problems rationally and practically
- Organizing effective use of time

Ability to:

- Communicate effectively in a persuasive and tactful manner
- Work productively and cooperatively with others

**CERTIFICATES, LICENSES,
REGISTRATIONS:**

N/A

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Supervisor

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

N/A

I certify that the entries on these pages are accurate and complete.

JENNIFER HADDON

1/20/2026

Appointing Authority

Date

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Employee

Date