

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

Federal privacy laws and/or state confidentiality requirements protect a portion of this information.

POSITION DESCRIPTION

This form is to be completed by the person that occupies the position being described and reviewed by the supervisor and appointing authority to ensure its accuracy. It is important that each of the parties sign and date the form. If the position is vacant, the supervisor and appointing authority should complete the form.

This form will serve as the official classification document of record for this position. Please take the time to complete this form as accurately as you can since the information in this form is used to determine the proper classification of the position. **THE SUPERVISOR AND/OR APPOINTING AUTHORITY SHOULD COMPLETE THIS PAGE.**

2. Employee's Name (Last, First, M.I.)	8. Department/Agency ATTORNEY GENERAL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) CONSUMER AND REGULATORY ENFORCEMENT BUREAU
4. Civil Service Classification of Position AUDITOR 9-12	10. Division CORPORATE OVERSIGHT DIVISION
5. Working Title of Position (What the agency titles the position) CHARITABLE TRUST AUDITOR	11. Section CHARITABLE TRUST
6. Name and Classification of Direct Supervisor CASSI BEEBE CHARITABLE TRUST ADMINISTRATOR 13	12. Unit
7. Name and Classification of Next Higher Level Supervisor CHAD CANFIELD STATE ADMINISTRATIVE MANAGER 15	13. Work Location (City and Address)/Hours of Work 525 WEST OTTAWA, LANSING, MI 8:00 A.M. TO 5:00 P.M., MONDAY - FRIDAY

14. General Summary of Function/Purpose of Position

This position serves the Auditor and recognized resource for the Attorney General's Charitable Trust Section, which oversees organizations that hold charitable assets in Michigan or solicit charitable contributions from Michigan citizens. Michigan charities hold tens of billions of dollars in charitable assets, and solicitation activity, especially telemarketing, is robust. The main activities of the Section include: 1) registering charitable trusts; 2) making financial information about charities available to citizens, the media, and other government agencies; 3) registering soliciting organizations; 4) reviewing conversions, mergers, dissolutions and sales of charitable organizations; and, when necessary, 5) instituting investigations and enforcement actions in court. This position plays a significant role in each of these activities by carefully reviewing financial and organizational information to ensure that assets dedicated to charitable purposes are properly used, that solicitation materials do not misrepresent a charity's activities, and that charities' finances and operations are accurately reported for the benefit of the public. Further, this position serves as the recognized resource for responding to inquiries from CP staff, CPAs, attorneys, charity directors, and other members of the public and media.

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

List your duties in the order of importance, from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary of Duty 1

% of Time 45

Plans and conducts audits or extended review of charitable organizations where fraud, misuse of assets, or non-compliance with acceptable nonprofit accounting standards or the Charitable Organizations and Solicitations Act is suspected or which have been flagged in the registration process for special review.

Individual tasks related to the duty.

- Evaluates the nature and degree of the potential wrongdoing or accounting deficiency;
- Develops audit plans to determine whether any fraud, misuse of assets, or accounting deficiency is actually present;
- Corresponds with organizations, attorneys, and CPAs regarding the documentation or records which are to be audited or reviewed;
- Prepares investigative order, notice of intended action, or notice of intent to deny registration as necessary to obtain needed information or to initiate formal action;
- Audit records and materials of the charitable organization; Consults with legal staff on results of audit and next steps;
- Drafts registration conditions to address deficiencies identified in review;
- Monitor and read industry publications regarding proposed or recent developments of interest to Michigan regulation of charities; Communicate with regulators of other states regarding mutual problems or problem charities and their professional fund raisers; Develops goals and procedures for overseeing charities and their financial activities

Duty 2

General Summary of Duty 2

% of Time 25

Special projects: Coordinates and implements special projects, including: 1) preparing analyses, summaries, and recommendations of financial and other information related to specific organizations or issues, as assigned by operations manager, assistant attorneys general, division chief, and Executive Division; 2) drafting and reviewing proposed changes to various statutes related to the operations and activities of charitable organizations; 3) implement electronic filing programs to minimize charities' compliance costs; 4) improve public access to charity information through website maintained by Charitable

Individual tasks related to the duty.

- Reviews and analyzes accountings, financial records, and organizational materials and otherwise assists in accounting and financial aspects of investigations and litigation;
- Writes memoranda and reports summarizing any accounting, financial, or other findings related to projects; Review drafts of proposed language for legislation.
- Coordinates and implements electronic filing of solicitation registration applications. Retrieve electronically filed applications; communicate with technical contractor regarding errors and issues that occasionally develop. Develop forms to be e-filed.
- Work with CT Section Operations Manager, Administrator and DTMB liaison on electronic filing projects; create queries to be used to screen data that will be accessible on website; assist in drafting web pages.
- Participate in Multistate Charity actions by providing accounting expertise

Duty 3

General Summary of Duty 3

% of Time 15

Formulate and coordinate the auditing system and guidelines used by the Charitable Trust Section to review the financial information submitted by charitable organizations when registering as a charitable trust or applying for a license to solicit.

Individual tasks related to the duty.

- Provide assistance and guidance to staff members and law students working in the Charitable Trust Section in the review of solicitation registration applications;
- Design checklist forms for use in the review of applications;
- Design forms, including PDF-fillable forms, to be used by charitable organizations in registering to solicit; Develop the criteria for "flagging" applications which should undergo more extensive review or audit; Coordinate Michigan's registration process with national efforts to promote uniformity in application process.

Duty 4

General Summary of Duty 4

% of Time 10

Reviews and approves or denies requests by charitable organizations and trusts to dissolve, merge, convert to for-profit entities, terminate, or withdraw from the state of Michigan as active corporations.

Individual tasks related to the duty.

- Examines dissolution documents and review financial accountings to ensure proper disbursement of charitable assets; Corresponds with organizations, attorneys, and CPAs when documentation is missing, insufficient, or unclear; Develop guidelines for use by division staff in review of dissolutions, mergers, and withdrawal requests;
- Answer questions from the Department of Education with respect to dissolutions of public school academies;
- Review documents, conduct interviews with corporate management, and with consultant interaction, coordination and budgeting, related to proposed transactions.

Duty 5

General Summary of Duty 5

% of Time 5#

Develop and prepare monthly reports on Charitable Trust Section activity and other duties as assigned..

Individual tasks related to the duty.

- Develop formulas and queries to be used in obtaining accurate and necessary information from database for the report;
- Design spreadsheet and supplemental forms to aid office in preparing crystal report to query the necessary information from database; Prepare monthly report.

Duty 6

General Summary of Duty 6

% of Time 5

Handle press inquiries regarding charitable organizations and solicitations and public safety organizations.

Individual tasks related to the duty.

- Take calls that are referred from the press office of the Department of Attorney General.
- Monitor stories in the media regarding charitable organizations, following up as necessary.
- Draft press releases and messages for the website to communicate activities and enforcement actions of the Consumer Protection Division when charities are involved.

16. Describe the types of decisions you make independently in your position and tell who and/or what is affected by those decisions. Use additional sheets, if necessary.

Determining priorities of various projects and files. Determining audit strategies and procedures for specific assignments. Determining if items on financial statements and trust reports should be pursued with audit or extended review considering dollar amounts and time constraints. Determining whether to approve or deny dissolution, merger, conversion, or withdrawal of a charitable organization. Determine when the file of an unincorporated charitable trust which has terminated through other means may be closed.

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

Whether to initiate a formal investigation or legal action; how to apply ambiguous statutory language; which courses of action to take involving special projects or assignments; how to respond to inquiries from our Executive Division.

18. What kind of physical effort do you use in your position? What environmental conditions are you physically exposed to in your position? Indicate the amount of time and intensity of each activity and condition. Refer to instructions on page 2.

The job is performed in an office setting. The job duties mostly require desk work and computer work, including word processing and data entry. This employee frequently consults with staff of the Section requiring frequent walking around the Section and the Division making contacts as necessary. There is also telephone work and occasional bending to lift boxes and to locate files. Some searching on microfilm is also required.

19. List the names and classification titles of classified employees whom you immediately supervise or oversee on a full-time, on-going basis. (If more than 10, list only classification titles and the number of employees in each classification.)

NAME

CLASS TITLE

NAME

CLASS TITLE

20. My responsibility for the above-listed employees includes the following (check as many as apply):

☒ Complete and sign service ratings.

☒ Assign work.

☒ Provide formal written counseling.

☒ Approve work.

☒ Approve leave requests.

☒ Review work.

☒ Approve time and attendance.

☒ Provide guidance on work methods.

☒ Orally reprimand.

☒ Train employees in the work.

21. I certify that the above answers are my own and are accurate and complete.

Signature

Date

NOTE: Make a copy of this form for your records.

TO BE COMPLETED BY DIRECT SUPERVISOR

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

23. What are the essential duties of this position?

The position serves the Auditor and recognized resource for the Attorney General's Charitable Trust Section, which oversees organizations that hold charitable assets in Michigan or solicit charitable contributions from Michigan citizens.

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

N/A

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

The function of the Charitable Trust Section is to administer and enforce Michigan laws regarding charitable solicitations and the use and disposition of charitable assets in Michigan. It is also charged with the duty of overseeing solicitations by police and fire organizations in Michigan. The Section is also charged with the duty of providing information to the public on charitable entities and solicitation efforts, enabling citizens to make wise charitable giving choices to enhance the charitable programs that serve not only Michigan citizens but citizens around the world.

This position plays a significant role in each of these activities by carefully reviewing financial and organizational information to ensure that assets dedicated to charitable purposes are properly used, that solicitation materials do not misrepresent a charity's activities, and that charities' finances and operations are accurately reported for the benefit of the public.

26. In your opinion, 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.

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 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:

Ability to work under pressure; knowledge of the Charitable Solicitations Act, Supervision of Trustees for Charitable Purposes Act, and Dissolution of Charitable Purpose Corporations Act; knowledge of nonprofit, trust and estate accounting. Good writing skills are essential

CERTIFICATES, LICENSES, REGISTRATIONS:

NONE

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

27. *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's Signature

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

28. Indicate any exceptions or additions to the statements of the employee(s) or supervisor.

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

Appointing Authority's Signature

Date