

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 TREASURY CENTRAL PAYROLL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Local Government and School Services
4. Civil Service Position Code Description Auditor-E	10. Division Local Audit and Finance Division
5. Working Title (What the agency calls the position) Auditor	11. Section Audit
6. Name and Position Code Description of Direct Supervisor FORWARD, MICHAEL; AUDITOR MANAGER-3	12. Unit Audit
7. Name and Position Code Description of Second Level Supervisor MCDONNELL, YONGPING; STATE ADMINISTRATIVE MANAGER-1	13. Work Location (City and Address)/Hours of Work 430 West Allegan Street Lansing, MI 48933 / 8:00 a.m. to 5:00 p.m.
14. General Summary of Function/Purpose of Position This position will perform the following audits: Financial, Attestation, Single Audit, Statutory Compliance, and performs the audits in accordance with Federal, State, accounting and auditing professional standards and guidelines. This involves performing audit testing for cash, investments, accounts receivable, revenues, expenditures, payables, payroll, pension, OPEB, inventories, capital assets, debt, fund balance, fund net position, and drafting financial statements. This position will participate in internal and external training and prepare presentations for internal and external training. This position will assist with the creation of auditing and accounting guides and manuals to be used by Local Government Units (LGU), CPA firms, and Treasury staff.	

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: 80

Under the direction of the auditor in charge (AIC), performs audit assignments for financial and attestation engagements. Obtain a copy of the audit plan unique to the auditee and perform tasks assigned in accordance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Accounting Principles (GAAP), Statements on Auditing Standards (SAS), Association of International Certified Professional Accountants (AICPA) professional standards, Single Audit Act, Yellow Book, PA 2 of 1968, Treasury requirements, reference manuals, and professional judgement.

Individual tasks related to the duty:

- Performs audit procedures for the assigned audit program.
- Review laws and regulations applicable to the assigned audit programs. This review includes State and Federal laws and regulations, policies and procedures.
- Reviews the auditee's organizational structure and operating system for the assigned audit programs.
- Audits financial and other records for the assigned audit programs to assess the adequacy of the internal controls, compliance with applicable laws and regulations, adherence to GAAP, accomplishment of program criteria and efficiency and effectiveness of programs.
- Analyzes and evaluates results of audit procedures to identify errors, weaknesses and areas with potential for improvement. Assistance from the AIC decreases as experience increases.
- Prepares audit documentation, which provides adequate documentation for audit findings, conclusions and recommendations in accordance with professional standards. Assistance from the AIC decreases as experience increases.
- Prepares working trial balances for various funds. Assistance from the AIC decreases as experience increases.
- Drafts audit findings and recommendations with the assistance of the AIC for the assigned audit programs.
- May attend the exit conference with the LGU officials.

Duty 2

General Summary:

Percentage: 10

Under the direction of the audit manager, perform audit reviews of financial audits submitted by units of local government to be used in the identification of fiscally stressed local units.

Individual tasks related to the duty:

- Complete comprehensive review and trend analysis, which will include predetermined parameters as well as the professional judgment of the reviewer.
- Identify areas of noncompliance with State Statutes; Governmental Accounting Statement Board statements; the American Institute of Certified Public Accountant statements; the Michigan Committee on Governmental Accounting and Auditing statements; and other relevant guidance.
- Submit a comprehensive analysis of the review(s) to the appropriate section manager with recommendation for further action if applicable.
- Conduct peer review of staff auditors by reviewing selected audits.
- Review audit work papers and reports prepared by staff to determine if appropriate auditing standards and methods were applied.
- Prepare report of findings to section manager.
- Stay informed of current accounting and auditing literature through available material and resources.

Duty 3

General Summary:

Percentage: 10

Training, manuals development, and other duties as assigned.

Prepare materials and manuals to be used by LGU, audit staff, and private CPA firms based on Treasury, LAFD, and Municipal Finance statutory responsibilities.

Individual tasks related to the duty:

- Attend 80 hours of continuing professional education every two years.
- Assists in researching current pronouncements and laws to prepare training materials and present to staff during training seminars.
- Assists in preparation of training materials to be presented to other CPAs at various conferences.
- Speak at conferences and training seminars, as needed.
- As necessary, assist in developing and writing manuals setting forth Treasury guidelines for LGU.
- As necessary, assist in developing and writing policy and procedure guidelines for the workpaper content in the performance of audits of LGU.
- Continuously update knowledge in relation to numerous accounting and auditing pronouncements received.
- Other duties as directed by management.

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

Decisions made consist of audit programs disclosing tests performed and results of those tests, which may contain audit findings, deficiencies, and non-compliance items discovered for additional consideration by AIC or audit manager. These results could impact the local unit, CPA firms, individual employees, State of Michigan, Federal government and the public.

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

- Material variances from expected results or modification to the audit plan or program.
- Potential misappropriation of assets or embezzlement of funds.
- Non-compliance with State or Federal rules and regulations.
- Departures from: GAAS, Single Audit requirements, GAAP, and Treasury requirements.
- Writing comments and recommendations to present to the LGU and or CPAs.

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.

Moderate travel throughout the State which may include overnight travel. Sitting for extended periods of time. At least twice a week, carry all office equipment long distances from parking lots, up stairs and throughout the building. It is periodically necessary to climb, stoop, kneel, reach, lift, bend and carry heavy reports and manuals throughout the building. Occasionally working in extreme temperature conditions (too hot or cold) and inadequate lighting. There are occasional stressful environments when conducting an audit of an unwilling auditee.

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

Assisting in conducting audits of LGU in Michigan in accordance with Federal, State, various accounting and auditing pronouncements and guidelines (AICPA, GASB, GAAP, GAAS, SAS, GAGAS, and Treasury reporting requirements). The audits performed include the following: Financial, Single Audits, compliance, attestation, and performance audits. Review of CPA reports and financial condition of LGU. Assist in the development of training material, manuals, and Treasury guidance. May participate in speaking engagements.

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

New Position

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

LAFD administers PA 2 of 1968, The Uniform Accounting and Budgeting Act by providing oversight of the implementation of uniform accounting and auditing requirements by Michigan's counties, cities, villages, townships, and authorities/boards. LAFD provides auditing service to some LGU per contract and others that are delinquent on their audits per PA 2 of 1968. Monitor the fiscal stability of local units of government and assist local units in limited situations. The position will be responsible for assisting in the performance of audits (financial, single audit, compliance, internal control, attestation, and performance) for LGU in accordance with uniform accounting and auditing standards as well as State and Federal compliance requirements. The position may also assist in performing various assignments, reviewing CPA audits, and speaking engagements as necessary.

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 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.

KNOWLEDGE, SKILLS, AND ABILITIES:

General knowledge of accepted accounting theories, principles, methods, practices, and terminology.

General knowledge of internal control procedures.

General knowledge of financial statements.

Ability to communicate effectively.

Computer skills (Excel, Word, Access, Audit Software)

CERTIFICATES, LICENSES, REGISTRATIONS:

CPA certificate desirable, but not required.

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.

SALLY VAN VYVE

10/12/2023

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