

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

**Position Code**

**1. AUDITORED57N**

## 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.

<b>2. Employee's Name (Last, First, M.I.)</b>	<b>8. Department/Agency</b> GAMING CONTROL
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> Michigan Gaming Control Board
<b>4. Civil Service Position Code Description</b> AUDITOR-E	<b>10. Division</b> Casino Operations
<b>5. Working Title (What the agency calls the position)</b> Casino Auditor	<b>11. Section</b> Audit
<b>6. Name and Position Code Description of Direct Supervisor</b> WIARD, JASON; STATE ADMINISTRATIVE MANAGER-1	<b>12. Unit</b> Operations Audit
<b>7. Name and Position Code Description of Second Level Supervisor</b> SCHULTE, CARLA L; SENIOR POLICY EXECUTIVE	<b>13. Work Location (City and Address)/Hours of Work</b> 555 Lafayette Blvd, Detroit, MI 48226 / Monday - Friday 8:00 AM - 5:00 PM (may vary)

**14. General Summary of Function/Purpose of Position**

This position conducts financial and statistical audits and reviews of licensed entities' gaming operations pursuant to the provisions of the Gaming Control and Revenue Act as amended, the Lawful Internet Gaming Act of 2019 and the Lawful Sports Betting Act of 2019, the Fantasy Contests Consumer Protection Act of 2019, the Horse Racing Law of 1995, the Traxler-McCauley-Law-Bowman Bingo Act of 1972 and their associated Administrative Rules, utilizing gaming records, analysis of statistical data and the licensees' internal control standards. This position performs various reviews of daily/monthly tax returns, monthly credit reports, quarterly reports (minimum bankroll, internal audit reports, etc.) and annual reviews (e.g. escheats, financial statements). If assigned, this position also assists with reviewing write-offs to uncollectible receivables from adjusted gross receipts and any other special projects as deemed necessary by audit management.

**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: 75**

Reviews the daily and monthly tax returns for the 3 Detroit Casinos licensed under the Michigan Gaming Control and Revenue Act as amended and administrative rules.

**Individual tasks related to the duty:**

- Uses the applicable standard audit module/checklist and supporting documentation to audit the daily/monthly tax return audits for table games/slots and retail sports betting.
- Performs the daily/monthly tax returns audits with minimal direction and rework from the senior auditor or audit management.
- Responsible for receiving sufficient evidence to provide assurance that all reported information is complete, accurately stated and in compliance with the Act, Administrative Rules and internal control standards.
- Obtains sufficient evidence to provide assurance of any variances, potential adjustments to adjusted gross receipts and/or non-compliance issues for senior auditor or audit management review.

**Duty 2**

**General Summary:**

**Percentage: 15**

Performs monthly/quarterly/annual reviews with minimal direction and rework from the senior auditor or audit management.

**Individual tasks related to the duty:**

- Uses the applicable standard audit module/checklist documented in TeamMate and supporting documentation to audit the monthly credit reports, quarterly reports (e.g. minimum bankroll, internal audit reports) and yearly reviews (financial statements, escheats).
- Obtains sufficient evidence to provide assurance of any variances, potential adjustments to adjusted gross receipts and/or non-compliance issues for senior auditor or audit management review.
- Responsible for reviewing the Detroit casinos escheats to the State of Michigan for any unclaimed property.

**Duty 3**

**General Summary:**

**Percentage: 5**

Reviews Write-Offs

**Individual tasks related to the duty:**

- Ensures the licensee properly deducts the approved write-off amount from adjusted gross receipts on the applicable Daily Tax Form.
- Assists senior auditors with the investigation of each licensee's request to deduct uncollectible receivables from adjusted gross receipts as requested.

**Duty 4**

**General Summary:**

**Percentage: 5**

Performs all other duties as needed to contribute to the overall operation of the Michigan Gaming Control Board.

**Individual tasks related to the duty:**

- Assists senior staff or audit management with any assignment or special projects assigned.
- Serves on agency committees

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

This position regularly involves analyzing and auditing information to determine if any exceptions exist and that revenue is materially accurately reported. If exceptions exist, the position is to determine the type of exception, (i.e., non-compliance to licensees' internal control standards, administrative rules, or the Gaming Control and Revenue Act as amended, the Lawful Internet Gaming Act of 2019 and the Lawful Sports Betting Act of 2019, the Fantasy Contests Consumer Protection Act of 2019, the Horse Racing Law of 1995, the Traxler-McCauley-Law-Bowman Bingo Act of 1972 and their associated Administrative Rules) the impact, and proposed recommendation to be in compliance.

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

Supervisory guidance and review is necessary on issues that would establish policy or would affect other areas of the Board or Department, alleged violations of noncompliance, and to resolve difficult legal compliance issues. Decisions where goals and/or objectives require establishing new or interpretation especially with policies, procedures, administrative rules or laws

and decisions affecting MGCB budget or expenditures of funds, extremely sensitive, significant or have a direct impact on operations, jeopardy to the public trust of gambling within the state of Michigan or the mission of the MGCB.

**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 performed normally in an office setting; requiring working at a computer for extended period of time and medium lifting 25 to 30 lbs including records, work papers, and computer is a normal part of the job. Travel to the Board's Lansing/Detroit offices, on Board business or Board offices within Detroit-based casinos where there is a high concentration of tobacco smoke and noise is present, to perform job duties. The position may require hours outside of normal business hours, as the casino licensees' function on a 24 hour/day basis, and overnight stays.

**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?**

This position is properly described on the preceding pages.

**23. What are the essential functions of this position?**

This position conducts financial and statistical audits to ensure compliance with applicable laws and regulations, and to evaluate internal control standards of the licensees providing reasonable assurance in a professional manner that gaming revenue, as reported by the three Detroit casinos and other licensees, is free of material misstatement. This position reviews daily/monthly tax returns, monthly, quarterly and yearly information as required by audit management.

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

No significant updates to position; however, is reflected of organizational changes within the agency.

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

The Michigan Gaming Control Board licenses, regulates, and enforces non-tribal casino gambling, internet gaming, retail and online sports betting, fantasy contests, oversees tribal gaming and licenses and regulates pari-mutuel horse racing and millionaire party charitable gaming events in the State of Michigan ensuring the integrity, fair and responsible gaming within the state of Michigan.

The position is within the Audit Section, Casino Operations Division, conducting financial and statistical audits to ensure compliance with applicable laws and regulations, and to evaluate internal control standards of the licensees providing reasonable assurance in a professional manner that gaming revenue, as reported by the three Detroit casinos and other licensees, is free of material misstatement. Requiring a thorough knowledge of the Michigan Gaming Control & Revenue Act as amended, internal control standards and their associated Administrative Rules.

**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 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 generally accepted accounting principles and practices and professional auditing standards.
- Knowledge of business law, corporate finance, banking, administrative operations.
- Knowledge of Word, Excel, TeamMate and database software desirable.
- Ability to interpret regulatory laws, to obtain factual information, and to analyze financial business conditions.
- Casino training in Nevada or New Jersey is highly desirable.

**CERTIFICATES, LICENSES,  
REGISTRATIONS:**

None.

*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.

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

\_\_\_\_\_  
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