

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

Position Code 1. AUDITORAF87N

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) Office of Commission Audits
4. Civil Service Position Code Description Auditor-A	10. Division External
5. Working Title (What the agency calls the position) Senior Auditor	11. Section Northwest Audit Services Section or Southeast Audit Services Section
6. Name and Position Code Description of Direct Supervisor ANDERSON, JEREMY; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor KENT, BRIAN; STATE DIVISION ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 425 W OTTAWA ST; LANSING, MI 48933 / 7:30-4:30pm M-F
14. General Summary of Function/Purpose of Position	
<p>This position primarily assists in and/or perform attestation reviews/risk assessments that adhere to generally accepted government auditing standards (GAGAS), for costs for contracts, of consultants and railroad companies, and internal audits/risk assessments of the bureaus, offices, and regions of the Michigan Department of Transportation's (MDOT) organizational entities and processes; audits/risk assessments of bridge authorities, contractor claims; and special assignments and investigations. In addition, may assist in and/or conduct reviews of pre-awards, proposed agreements, prequalification reviews, and CPA working papers and assessments of consultants that provide compilations.</p> <p>May also assist in and/or perform attestation reviews that adhere to GAGAS, for costs for contracts, of local units of government, planning agencies, public transit authorities and agencies, universities, public utilities, and others doing business with MDOT for highway maintenance, transportation services, construction, relocation of utility facilities, improvements on federal aid systems, economic development projects, and other services. Responsible for performing other duties as assigned, and as needed can be rotated within the Office of Commission Audits (OCA).</p>	

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: 90

This position performs attestation and consulting work related to MDOT's internal operations and compliance-related work pertaining to MDOT's vendor and grantee relationships.

Individual tasks related to the duty:

- Evaluate vendor and grantee requests for reimbursement through contract-based attestations that adhere to GAGAS and consulting engagements designed to mitigate billing and compliance-related risks to MDOT. Examples include road maintenance contracts, engineering service contracts, and usage of federal pass-through funding.
- For assurance engagements, determine the engagement scope procedures; evaluate risk and adequacy of the auditee's internal control system, help explain audit scope procedures, report findings, conclusions, and recommendations as requested by the first line supervisor or division administrator.
- Complete non-audit projects and advisory/consulting engagements.
- Use resources to research, interpret, and apply legal, regulatory, auditing, and accounting requirements as related to routine engagements.
- Assist MDOT's contracting efforts by consulting on contract composition (language and structure), bid and proposal evaluation services, and vendor/grantee suitability assessments. Examples include consultant prequalification reviews, pre-award contract and cost analyses, on-site vendor process evaluations, and review of third-party CPA audit work.
- Compose and deliver routine communications with entities outside of OCA. Develop clear and effective content to accomplish routine audit tasks for non-complex assignments, such as information requests, audit coordination, and standard engagement closeout information. Use standard templates/language to create audit reports.
- Assist in conducting an investigation. This includes gathering of information to develop the audit scope, program, and procedures; developing the audit program and procedures; preparing audit work papers; and drafting investigation audit reports. In addition, attend and take notes at the interviews, and opening and close-out conferences with applicable MDOT, Department of Attorney General (AG), Federal Highway Administration (FHWA), and law enforcement agencies that requested OCA's assistance in the investigation, in order to establish agreed upon procedures for the investigation, and ultimately discuss the report findings, conclusions, and recommendations.

Duty 2

General Summary:

Percentage: 10

Other duties as assigned.

Individual tasks related to the duty:

Perform other duties or special assignments related to MDOT as assigned and can be rotated within the Office of Commission Audits. For example:

- May assist in the development and presentation of training to other professional staff.
- Attend Continuing Professional Education.

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

Determine risk and materiality and recommend improvements within the audit. The quality of customer service is affected by these decisions. .

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

When a decision involves an unusual audit situation.

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 involves extensive use of a computer. The job may require travel away from home, including overnight and weekends; a valid driver's license is required. The ability to move medium weight loads (approximately 25 to 30 lbs.) including records, work papers, computer, printer, and calculator is a normal part of this job. 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?

This position primarily assists in and/or perform attestation reviews/risk assessments that adhere to generally accepted government auditing standards (GAGAS), for costs for contracts, of consultants and railroad companies, and internal audits/risk assessments of the bureaus, offices, and regions of the Michigan Department of Transportation's (MDOT) organizational entities and processes; audits/risk assessments of bridge authorities, contractor claims; and special assignments and investigations. In addition, may assist in and/or conduct reviews of pre-awards, proposed agreements, prequalification reviews, and CPA working papers and assessments of consultants that provide compilations.

May also assist in and/or perform attestation reviews that adhere to GAGAS, for costs for contracts, of local units of government, planning agencies, public transit authorities and agencies, universities, public utilities, and others doing business with MDOT for highway maintenance, transportation services, construction, relocation of utility facilities, improvements on federal aid systems, economic development projects, and other services. Responsible for performing other duties as assigned, and as needed can be rotated within the Office of Commission Audits (OCA).

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 Internal and External Audit Divisions conduct performance and financial compliance audits as required. Review applicable sub-recipient audit reports required under the Single Audit Act. Conduct pre-award authorization reviews, preaward audits/examinations, agreement reviews of proposed agreements, and audits of contracts with local units of government, public utilities, public transportation agencies, railroads consultants, planning agencies, and others.

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 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.

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

- Generally accepted professional accounting and auditing principles and practices.
- Internal auditing standards.
- Principles, practices, methods, and techniques of governmental accounting and auditing as used by municipality, county, and other local units of government.
- Government auditing standards.

Ability to:

- Clearly and tactfully communicate information and ideas.
- Operate a computer, and obtain and maintain proficiency in various IT-related audit tools as specified by management (TeamMate, MS Excel, ACL, etc.).

CERTIFICATES, LICENSES, REGISTRATIONS:

Professional certifications/licenses, including CPA, CIA, CISA, CGMA, CMA, and CFE, attained through formal examination, are desirable.

A valid driver's license is 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.

None

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

Appointing Authority

3/10/2020

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