

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

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|---|
| <b>Position Code</b><br>1. AUDITORAF38N |
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## POSITION DESCRIPTION

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| 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><br>TRANSPORTATION CENTRAL OFFICE   |
| <b>3. Employee Identification Number</b>   | <b>9. Bureau (Institution, Board, or Commission)</b><br>Office of Commission Audits                      |
| <b>4. Civil Service Position Code Description</b><br>AUDITOR-A   | <b>10. Division</b><br>External Audit Division   |
| <b>5. Working Title (What the agency calls the position)</b><br>Senior Auditor   | <b>11. Section</b><br>Northwest Audit Services Section or Southeast Audit Services Section               |
| <b>6. Name and Position Code Description of Direct Supervisor</b><br>ANDERSON, JEREMY J; STATE ADMINISTRATIVE MANAGER-1  | <b>12. Unit</b><br>Audit Pool  |
| <b>7. Name and Position Code Description of Second Level Supervisor</b><br>KENT, BRIAN; STATE DIVISION ADMINISTRATOR   | <b>13. Work Location (City and Address)/Hours of Work</b><br>425 W. Ottawa St. Lansing / M-F 7:30-4:30pm |
| <b>14. General Summary of Function/Purpose of Position</b><br><br>As a senior auditor, assigned the most complex audits and primarily assist 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 MDOT's 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.<br><br>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 the Michigan Department of Transportation (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. |  |

**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**

Performs complex 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:**

- Develop and propose methodology for, plan, and complete complex and/or sensitive non-audit projects and advisory/consulting engagements with minimal direction and supervision of the first line supervisor.
- For the most complex assurance engagements, determine the engagement scope and procedures; evaluate risk and adequacy of the auditee's internal control system. In addition, conduct opening and close-out conferences with the auditee and MDOT management, leading the discussion to explain the scope and procedures, and ultimately the audit report findings, conclusion, and recommendations.
- For MDOT's most complex vendors and grantees, 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.
- Develop unique communications that clearly convey complex, sensitive, and/or non-routine concepts. Research and develop engagement letters for complex and non-standard engagements. Summarize and communicate complex audit issues and/or complex analysis to stakeholders, create unique written reports for non-audit projects and advisory/consulting engagements.
- For investigations, meet with OCA administrators to determine the preliminary audit approach. Gather information to develop the audit scope, program, and procedures. Develop an audit program and procedures; prepare audit work papers, draft/final investigation audit reports and testify at court hearings. In addition, conduct opening and close-out conferences with applicable MDOT, Department of Attorney General, Federal Highway Administration, and law enforcement agencies that requested our 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:

- Perform research and analysis for the most complex technical issues related to legal, regulatory, auditing, and accounting requirements. Recommend and develop processes, guidelines, and procedures as a result of the analysis and interpretation such as for complex audit issues (such as non-standard accounting treatments and financial disclosures), changes to auditing standards, accounting rules, and legal/regulatory changes that affect MDOT or the external entities that OCA audits.
- Develop and present formal training on complex assurance and consulting-related subjects to other professional staff and/or on an office-wide basis, as requested by OCA management. Serves as an office-wide expert related to auditing methods and any training topics assigned. The senior-level auditor is also responsible for training other auditors on conducting assurance and consulting engagements, including more complex engagements.
- 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.**

Evaluate evidence and draw preliminary conclusions related to the objective of each attestation or consulting assignment. The value of OCA's work product and 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):**

|   |                                    |   |                                   |
|---|------------------------------------|---|-----------------------------------|
| N | Complete and sign service ratings. | N | Assign work.                      |
| N | Provide formal written counseling. | N | Approve work.                     |
| N | Approve leave requests.            | N | Review work.                      |
| N | Approve time and attendance.       | N | Provide guidance on work methods. |
| N | Orally reprimand.                  | 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?**

As a senior auditor, assigned the most complex audits and primarily assist 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 MDOT's 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 the Michigan Department of Transportation (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.

**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, pre-award 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 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:

- 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.

N/A.

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

LOGAN BRISTOL

6/12/2024

\_\_\_\_\_  
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