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| **State of MichiganCivil Service Commission** |

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| **Position Code** |

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| 1. AUDITORAG16N |

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| Capitol Commons Center, P.O. Box 30002Lansing, MI 48909 |

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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. |

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| **2. Employee's Name (Last, First, M.I.)** | **8. Department/Agency** |
|  | MDHHS-COM HEALTH CENTRAL OFF |
| **3. Employee Identification Number** | **9. Bureau (Institution, Board, or Commission)** |
|  | Bureau of Audit |
| **4. Civil Service Position Code Description** | **10. Division** |
| Auditor-A | LTC Audit Division  |
| **5. Working Title (What the agency calls the position)** | **11. Section** |
| Auditor A | LTC Grand Rapids Region Section |
| **6. Name and Position Code Description of Direct Supervisor** | **12. Unit** |
| LACOMBE, JENNIFER L; STATE ADMINISTRATIVE MANAGER-1 |  |
| **7. Name and Position Code Description of Second Level Supervisor** | **13. Work Location (City and Address)/Hours of Work** |
| TINDALL, JESSICA; STATE DIVISION ADMINISTRATOR | Working Remote. Physical Location: 121 Martin Luther King Jr, SE, Grand Rapids, / 8 am - 5 pm, Monday - Friday |

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

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| This position functions as a senior level auditor in the Department of Health and Human Services-LTC Reimbursement and Audit Division, Western Region. The employee in this position is responsible for performing the most complex on-site or in-house audits, reviews, or conducts investigations of nursing homes, hospitals, county medical care facilities, health maintenance organizations, and public health programs under current and future methods of reimbursement.The purpose is to satisfy the federal mandate for auditing Medicaid Providers and to ensure that the provider's reimbursement is in accordance with the rules and regulations governing the State Medicaid Reimbursement Programs and Procedures. The work requires the utilization of the laws, regulations, rules, standards, policies and procedures of professional auditing.  |

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| **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.** |

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| **Duty 1** |
| **General Summary:** | **Percentage:** | **50** |
| Perform audit assignments considered most complex due to their diverse organizational structure and the inter-relationships between various entities. These entities include but are not limited to, nursing homes, county medical care facilities, hospital long term care units, home for the aged, public health agencies, related entities and management services.  The nursing home audits frequently entail complex home office audits of large organizations that own and operate a large chain of facilities and other entities engaged in health care and other activities ,and located throughout the country. |
| **Individual tasks related to the duty:** |  |  |
| * Plan, organize and discuss audit work so that audit be completed in a timely manner.
* Conduct an entrance conference with the proper authority to explain the proposed scope and duration of the audits and be introduced to the provider’s representatives.
* Evaluate provider’s internal controls.
* Determine that the services, for which the provider was reimbursed by DCH funds or Medicaid funds, were actually performed.
* Review financial records, financial statements, assets, liabilities, revenues, payroll and various expense accounts along with statistical data and related supporting documents and contract. Allowable costs relative to the entity under audit will be determined based on these items.
* Recognize and assist in correcting errors in the provider’s accounting practices to facilitate cost reporting and the reimbursement process.
* Prepare audit reports and revised cost reports or submitted financial statements in preparation of the exit conference.
* Conduct exit conference.
* Update permanent file with pertinent data related to the facility organizational structure, long term debt and any other on-going issues.
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| **Duty 2** |
| **General Summary:** | **Percentage:** | **20** |
| Complete other job related tasks and special projects assigned by the regional audit manager. |
| **Individual tasks related to the duty:** |  |  |
| * Provide special analysis to help determine the budgetary impact of changing rate structures.
* Conduct research of specific health care service cost elements which may have an impact on the rate structure for prospective reimbursement.
* Work with various internal and external groups and agencies, including provider organizations, concerning various aspects of the institutional provider and reimbursement methodologies.
* Make recommendations on proposed reimbursement methodology such as the financial viability of providers for pilot projects and policy changes to make the Medicaid Program more cost effective.
* Evaluate and field test new or proposed cost reporting methods, audit protocol and procedures.
* Serve as a computer and software resource person.
* Provide continuing feedback on the various audit programs in use.
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| **Duty 3** |
| **General Summary:** | **Percentage:** | **10** |
| Coordinate, organize, scope and schedule audits |
| **Individual tasks related to the duty:** |  |  |
| * Contact the proper provider representative to schedule the audit engagements.
* Prepare and/or assist the audit manager in the preparation of audit management plans, discuss audit priorities and contribute opinions in the scoping.
* Review previous audits, permanent files, submitted cost reports and Central Office Correspondence. As the Senior Auditor in-charge, discuss assignments with other staff auditors on possible problem areas, audit strategies and procedures.
* Arrange in-state and out of state transportation including airfare, car rental and lodging.
* Assemble the necessary files, supplies and equipment to perform the audit.
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| **Duty 4** |
| **General Summary:** | **Percentage:** | **10** |
| Manage job related communication and correspondence. |
| **Individual tasks related to the duty:** |  |  |
| * Serve as the contact person for the provider and other outside concerns, such as Medicare, Licensing, and the Attorney General’s Office for issues arising as a result of the audit.
* Coordinate the communication and work flow between the staff auditors, central office, and the cost settlement division.
* Prepare preliminary and final summaries of audit adjustments.
* Prepare management letters and management recommendations.
* Arrange and conduct various meetings during the audit and conduct the exit conference with the CEO, provider representatives or designated authority. It is necessary to thoroughly communicate rationale for each audit adjustment to the representatives of the  entity, and  do follow up  work, if necessary.
* Appear as an expert witness to support and defend audit findings in appeal conferences, administrative hearings and in courts of law.
 |
| **Duty 5** |
| **General Summary:** | **Percentage:** | **5** |
| Provide leadership, direction and training to staff auditors |
| **Individual tasks related to the duty:** |  |  |
| * Train and assist staff auditors in existing and new audit programs, procedures and software applications.
* Monitor and control field and desk audit activities.
* Perform quality review of staff auditor’s work.
* Recommend solutions to complex problems encounter by staff auditors.
* Interpret existing laws, policies, procedures so as to discuss and resolve issues which have reached impasse.
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| **Duty 6** |
| **General Summary:** | **Percentage:** | **5** |
| Interpret and apply existing and proposed laws, policies and procedures, rules and regulations, applicable to State and Medicaid reimbursement in the audit of Long Term Care and a variety of other providers. Display analytical ability and accuracy in the verification and reporting of essential details. |
| **Individual tasks related to the duty:** |  |  |
| * Interpret and apply Generally Accepted Accounting Principles (GAAP), Governmental Auditing Standard (GAS), Commerce Clearing House Rulings (CCH) and the Medicare Provider Reimbursement Manual regulations (HCFA-Pub 15).
* Interpret and apply reimbursement principles set forth in the State Medicaid Plan, Long Term Care Manual and various policy bulletins. Possess a good working knowledge of applicable corporate/business laws and financial/banking laws.
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| **16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.**  |

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| Independent judgment must be exercised in selecting the proper course of action, modifying and applying the available methods and procedures to accomplish the stated objectives of the work area. Judgment is made on preparation of work - papers, specific accounts to review and the decision to disallow unallowable expenses, offset income or change the allocation method of statistics. Judgment is made based on written state and national guidelines, departmental policies and Generally Accepted Accounting Principles and personal experience in similar situations. Audit findings and decisions impact and determine the proper distribution and reimbursement of public funds affecting Medicaid, public health, and/or other government sponsored health care programs. |

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

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| Consult with the regional audit manager when written guidelines are nonexistent,  unclear, or subject to differing  interpretations, which usually occur in relation to new reimbursement programs or in provider situation not previously encountered. Decisions on issues that may have broad ramifications, are precedent setting or cause a major impact on the providers’ reimbursement may require consultation with management.A supervisor’s review is performed at the completion of all audit reports. Review of findings/recommendations are performed to ensure that proper accounting and auditing techniques are followed. |

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| **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.** |

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|  When performing on-site audits, work condition may include patient contact, noise and multi-use space. Travel significant miles to audit sites, including over-night and out-of-state travels.Transportation and set-up of laptop computer, portable printer, audit files and necessary supplies are required. |

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| **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.** |

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| **Additional Subordinates** |

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| **20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):** |

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| Complete and sign service ratings. |

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| Assign work. |

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| Provide formal written counseling. |

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| Approve work. |

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| Approve leave requests. |

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| Review work. |

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| Approve time and attendance. |

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| Provide guidance on work methods. |

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| Train employees in the work. |

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| **22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?** |

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

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| This position functions as a senior level auditor in the Department of Health and Human Services-LTC Reimbursement and Audit Division, Western Region. The employee in this position is responsible for performing the most complex on-site or in- house audits, reviews, or conducts investigations of nursing homes, hospitals, county medical care facilities, health maintenance organizations, and public health programs under current and future methods of reimbursement. The purpose is to satisfy the federal mandate for auditing Medicaid Providers and to ensure that the provider's reimbursement is in accordance with the rules and regulations governing the State Medicaid Reimbursement Programs and Procedures. The work requires the utilization of the laws, regulations, rules, standards, policies and procedures of professional auditing. |

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

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

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| The LTC Reimbursement and Audit Division is responsible for performing cost and compliance audits and investigations of approximately 450 long term care institutional providers, public health audits and special audits. The LTC Reimbursement and Audit Division is entrusted with the responsibility of performing these audits in a timely manner, and to provider assurance that the information used to determine appropriate reimbursement is accurate and satisfies established State and Federal requirements. This position functions as the lead and principal auditor in reviewing and verifying the information reported in the more complex cost reports filed by participating Medicaid Providers and public health agencies. |

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| **26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.** |

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| **EDUCATION:** |

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| Possession of a bachelor's degree with at least 24 semester (36 term) credits in accounting. |

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| **EXPERIENCE:** |

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| **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. |

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| **KNOWLEDGE, SKILLS, AND ABILITIES:** |

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| As listed on the Civil Service job specification. In addition: Thorough knowledge of generally accepted accounting  principles  and  professional  auditing  procedures.  Thorough knowledge of internal control. Ability to oversee the work of other professional auditors. Ability to interpret regulatory laws, rules, statues, and policies  and apply them in audit situations.   Ability to function well under pressure.   Ability to  communicate well. Ability to maintain favorable public relations. The MDHHS mission is to provide opportunities, services, and programs that promote a healthy, safe, and stable environment for residents to be self-sufficient. We are committed to ensuring a diverse workforce and a work environment whereby all employees are treated with dignity, respect, and fairness. |

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| **CERTIFICATES, LICENSES, REGISTRATIONS:** |

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| ***NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.*** |

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| ***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.*** |

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| **Supervisor** |

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| **Date** |

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| **TO BE FILLED OUT BY APPOINTING AUTHORITY** |

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| **Indicate any exceptions or additions to the statements of employee or supervisors.** |

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

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| HILLARY PLATTE |

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| **Appointing Authority** |

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| ***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.*** |

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