State of Michigan
Civil Service Commission

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

Position Code
1. AUDITORA

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** MDHHS-COM HEALTH CENTRAL OFF
3. Employee Identification Number	**9. Bureau (Institution, Board, or Commission)** Audit
4. Civil Service Position Code Description Auditor-A	**10. Division** Audit
5. Working Title (What the agency calls the position) Auditor	**11. Section** Public Health & Community Services Program Audit Section
6. Name and Position Code Description of Direct Supervisor KINNEY, BETH C; STATE ADMINISTRATIVE MANAGER-1	**12. Unit**
7. Name and Position Code Description of Second Level Supervisor WOOTON, BRYCE A; STATE DIVISION ADMINISTRATOR	**13. Work Location (City and Address)/Hours of Work** 320 S. Walnut Street, Lansing, MI 48933 / Monday - Friday 8:00 a.m. - 5:00 p.m.

14. General Summary of Function/Purpose of Position

This position functions as a senior auditor in the Department of Health and Human Services, Bureau of Audit, Audit Division, Public Health and Community Services Programs Audit Section. The employee in this position is responsible for satisfying Federal requirements for conducting on-site or in-house financial compliance audits of the Division of HIV and STD Programs' subrecipients. The employee in this position performs a full range of professional audit assignments of the Division of HIV (Human Immunodeficiency Virus) and STD (Sexually Transmitted Disease) Programs at local governmental entities, non-profit organizations, hospitals, and universities to ensure compliance with MDHHS grant program rules and fiscal policies; Federal Department of Health and Human Services statutes, regulations, standards, and guidelines; and the terms and conditions of subawards. The programs most commonly audited are HIV Prevention and Ryan White Human Immunodeficiency Virus and Acquired Immunodeficiency Syndrome Program (RWHAP) Programs, which contain significant complexity. The employee functions as a senior auditor working independently at an advanced level and performing all tasks necessary in completing such federally-mandated audit assignments. In addition, the employee performs audits of other programs as may be assigned, and assists with the investigation of alleged errors or irregularities.

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**

Perform as a lead auditor, conducting audits of local governmental entities, non-profit organizations, hospitals, and universities receiving the HIV Prevention and the RWHAP Program grant monies to ensure the Department's fiscal monitoring responsibilities are met. The audits are conducted to ensure provider compliance with MDHHS grant program rules and fiscal policies; Federal Department of Health and Human Services statutes, regulations, standards, and guidelines; and the terms and conditions of subawards. The audit assignments frequently entail complex reporting requirements, complex cost allocations, the interpretation of complex Federal rules and requirements, and entities/subrecipients having significant complexity.

Individual tasks related to the duty:

· Complete risk assessments to identify entities with higher risk of non-compliance and set priorities for audits in coordination with the Manager.
· Independently perform audits of local governmental entities, non-profit organizations, hospitals and universities receiving the HIV Prevention and the RWHAP Program grant monies to determine compliance with Federal and State fiscal requirements, and the effectiveness and efficiency of provider operations. Federal requirements have significant complexity, and complex reporting requirements exist. Also, audits are performed at entities with complex cost allocations and significant complexity.
· Formulate audit procedures/strategies to fulfill predetermined audit objectives in a timely and efficient manner.
· Contact the proper provider representative to schedule the audit engagement.
· Design the audit program and update it as needed to ensure the Department's fiscal monitoring responsibilities are met.
· Independently determine extent of audit testing, sample size, and level of materiality.
· Prepare and organize relevant audit working papers in accordance with field work standards to support the applied audit procedures and conclusions reached with minimal revisions and working paper coaching notes from the Manager.
· Prepare audit reports including the following minimum items: an executive summary; exceptions, recommendations, and corrective actions; statements of audited grant revenues and expenses; Federal and State grant award information; scope and methodology; and glossary of abbreviations and terms. The audit report will include exceptions relating to any contract, regulation, or Federal cost principle violation. The audit report exceptions will minimally include a descriptive title, a condition statement, the applicable criterion or criteria, comments and a recommended corrective action.
· Conduct entrance and exit conferences with auditee representatives, which may include the directors, administrator, accountant, board members, or corporate executive, to discuss the engagement and/or audit exceptions and conclusions reached.
· Defend audit exceptions during exit and or closure meetings with agency officials, or during dispute resolution processes including, but not limited to, Administrative Hearings.
· Conduct periodic meetings with the Division of HIV and STD Programs staff to discuss recurring audit issues and to prioritize audit plans.
· Conduct complex special audits and/or projects on request from the Division of HIV and STD Programs.

Duty 2

General Summary: **Percentage:** **10**

Perform as a lead auditor, conducting audits of other programs and investigations of alleged errors or irregularities that may be assigned to ensure the Department's fiscal monitoring responsibilities are met. The audits and investigations are conducted to ensure provider compliance with MDHHS grant program rules and fiscal policies, and applicable Federal requirements. The audits and investigations frequently entail complex cost allocations, and the interpretation of complex Federal rules and requirements.

Individual tasks related to the duty:

· Independently perform audits and investigations of local governmental entities, non-profit organizations, hospitals and universities to determine compliance with fiscal requirements, and the effectiveness and efficiency of provider operations. Audits and investigations are frequently performed at entities with higher risk of non-compliance and complex cost allocations and complex Federal requirements.
· Formulate audit and investigation strategies, audit programs, and procedures to fulfill audit objectives in a timely and efficient manner.
· Contact the proper provider representative to schedule the audit engagement.
· Independently determine extent of audit testing, sample size, and level of materiality.
· Prepare and organize relevant audit working papers in accordance with field work standards to support the applied audit procedures and conclusions reached with minimal revisions and working paper coaching notes from the Manager.
· Prepare audit reports including the following minimum items: an executive summary; exceptions, recommendations, and corrective actions; statements of audited grant revenues and expenses; Federal and State grant award information; scope and methodology; and glossary of abbreviations and terms. The audit report will include exceptions relating to any contract, regulation, or Federal cost principle violation. The audit report exceptions will minimally include a descriptive title, a condition statement, the applicable criterion or criteria, comments and a recommended corrective action.
· Conduct entrance and exit conferences with auditee representatives, which may include directors, administrator, accountant, board members, or corporate executive, to discuss the engagement and/or audit findings and conclusions reached.
· Defend audit findings during exit and or closure meetings with agency officials, or during dispute resolution processes including, but not limited to, Administrative Hearings.

Duty 3

General Summary: **Percentage:** **10**

Other job-related tasks as assigned by the Manager including, but not limited to, providing leadership, direction and training to staff auditors. Tasks may also include managing the Section's internship program.

Individual tasks related to the duty:

· Train and assist newer staff auditors in existing and new audit programs and procedures.
· Perform working paper review of staff auditors' work.
· Recommend solutions to complex problems encountered by staff auditors.
· Interpret existing laws, policies and procedures to discuss and resolve issues which have reached an impasse.
· Update procedure steps as needed.
· If assigned, lead the Section's internship program.

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

The employee decides independently on a variety of challenges during the audit engagement based on professional experience; and interpretation of Federal and state guidelines, and departmental policies. Examples are proper application of Federal cost principles, determining materiality of errors, and determining the adequacy of evidence and the tolerable rate of errors. The impact of these decisions is reflected in the quality of audits in terms of standards and its usefulness to users. Additionally, the reimbursement of providers can be directly affected by the independent decisions made during the course of the audit.

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

Decisions where written guidelines are nonexistent, unclear, or subject to differing interpretations, which occur in provider situations not previously encountered; and when the decision will cause a substantial impact on the provider's reimbursement.

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.

This position requires significant travel throughout the state, including overnight stays. Approximately 25% travel away from the workstation. The position faces constant challenges during field work regarding availability of space and cooperation of auditees and their staff. The position requires lifting and carrying equipment and records weighing up to 50 pounds. The employee must be able to function well under pressure in meeting situations. Audit meetings occasionally involve adverse situations.

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?

To independently conduct complex audit assignments primarily involving the Division of HIV and STD Programs' subrecipients, including local governmental entities, non-profit organizations, hospitals and universities throughout the state. To also conduct audit assignments involving other MDHHS-funded programs. This position serves as a senior auditor on assignments that frequently involve complex issues. The employee must independently interpret and apply applicable Federal cost principles and other Federal requirements; and MDHHS grant program rules and fiscal policies in completing the federally-mandated audit assignments. The employee occasionally provides leadership, direction and training to staff auditors.

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

Reclassification to the senior level utilizing senior standards. The current incumbent meets the minimum education and experience requirements, is performing satisfactorily, and management supports the request.

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

The Bureau of Audit is responsible for performing audits of pass through funds to hundreds of subrecipient agencies. This position is charged with the responsibility of ensuring these audits are completed in a timely and accurate fashion and to provide assurances that the information used to determine reimbursement is accurate and satisfies established Federal and State requirements.

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:

As listed on the Civil Service Job Specification, in addition to:

Knowledge of generally accepted professional accounting and auditing principles. The ability to interpret regulatory laws, rules and regulations and to apply such to practical situations. Knowledge of applicable cost principles and ability to interpret and apply this knowledge is imperative. Knowledge of acceptable indirect cost rate calculations and central service cost allocations, and ability to recognize inappropriate calculations and allocations.

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.

CERTIFICATES, LICENSES, REGISTRATIONS:

Certified Public Accountant or professional organization affiliations are preferred, 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.

None

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

HILLARY PLATTE	5/27/2025
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**