

**State of Michigan  
Civil Service Commission**

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

**Position Code**

1. AUDITORAG99N

## 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> TREASURY CENTRAL PAYROLL
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> LOCAL GOVERNMENT AND SCHOOL SERVICES
<b>4. Civil Service Position Code Description</b> Auditor-A	<b>10. Division</b> LOCAL AUDIT AND FINANCE
<b>5. Working Title (What the agency calls the position)</b> SENIOR AUDITOR	<b>11. Section</b> AUDIT
<b>6. Name and Position Code Description of Direct Supervisor</b> MCDONNELL, YONGPING; STATE ADMINISTRATIVE MANAGER-1	<b>12. Unit</b>
<b>7. Name and Position Code Description of Second Level Supervisor</b> VAUGHN, CARY; STATE DIVISION ADMINISTRATOR	<b>13. Work Location (City and Address)/Hours of Work</b> 430 W. ALLEGAN ST., LANSING MI / MONDAY - FRIDAY, 8 AM TO 5 PM

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

The Local Audit and Finance Division (LAFD) is responsible for establishing uniform accounting reporting formats for all local governmental units (LGU) in Michigan in accordance with Public Act 2 of 1968 (PA 2); and in accordance with Federal and State statutes, professional accounting and auditing standards, and guidelines. PA 2, as well as Public Act 71 of 1919, authorizes the division to perform an audit of any LGU when certain criteria are met. This position is the recognized resource for formulating audit and accounting policies through writing, revising and updating audit guidance, manuals for accounting guidance, and forms and instructions for use by Michigan counties, cities, townships, villages, other government entities, and their auditors. Additionally, this position will develop or revise policies and procedures of the Audit Section.

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: 60**

Recognized resource for formulating audit and accounting policies through writing, revising and updating audit guidance, manuals for accounting guidance, and forms and instructions for use by Michigan counties, cities, townships, villages, other government entities, and their auditors.

**Individual tasks related to the duty:**

- Develop or revise manuals, and forms and instructions setting forth Michigan Department of Treasury guidelines for local units of government and their auditors.
- Develop or revise accounting and auditing procedures as changes occur in the statutes and the accounting and auditing pronouncements, as they apply to local units of governments and their auditors.
- Provide technical assistance to other agencies, organizations, and employees to coordinate the update and rewriting of accounting and auditing procedures, manuals, and guides for use by various local units of governments and auditors.
- Provide technical assistance to other staff and coordinate their participation in the drafting or reviewing of such documents.

**Duty 2**

**General Summary:**

**Percentage: 10**

As recognized resource, develop or revise policies and procedures of the Audit Section. At the direction of the Audit Section Manager, update, revise and draft policies and procedures documents related to the Audit Section.

**Individual tasks related to the duty:**

- Develop and revise policies and procedures documents related to the Local Audit Section, including workflows, templates, etc.
- Make and implement the approved plans to train the team on the updated policies and procedures.

**Duty 3**

**General Summary:**

**Percentage: 10**

As recognized resource, provide technical advice regarding accounting and auditing questions from the public, local governmental unit officials, members of the accounting and legal professions, other agencies, Local Audit and Finance Division staff, and provide highly complex assistance to all inquiries.

**Individual tasks related to the duty:**

- Perform comprehensive and in-depth research and analysis of current accounting and auditing pronouncements and laws as required, and respond, either orally or in written form, to complex inquiries generated by Local Audit and Finance Division staff, local unit officials, members of the accounting and legal professions, other State agencies, and the general public.
- Perform an analysis of proposed legislation.

**Duty 4**

**General Summary:**

**Percentage: 5**

As recognized resource, develop and implement training plans for the section. This includes technical training that is required by professional standards for auditors and CPAs in the section. This also includes proposals for the training the division or section may conduct to Local Audit and Finance Division staff, local unit officials, members of the accounting and legal professions, other State agencies, and the public.

**Individual tasks related to the duty:**

- Develop annual training plan for the section auditors and CPAs.
- Implement the training plan that has been approved by the Audit Section Manager.
- Propose training ideas and topics to the section and the division for Local Audit and Finance Division staff, local unit officials, members of the accounting and legal professions, other State agencies, and the general public.

**Duty 5**

**General Summary:**

**Percentage: 5**

As recognized resource, conduct financial audits, State statutory compliance audits, federal single audits, attestations, internal control reviews, and performance audits in accordance with professional accounting and auditing standards and Federal and State statutes.

**Individual tasks related to the duty:**

- Schedule audits in an efficient manner to meet filing deadlines as required by Public Act 2 of 1968.
- Perform and/or oversee the auditing work performed to ensure quality.
- Perform auditing work within the budget hours and the budget timeline and the statutory deadline.
- Prepare audit reports and audit documentation to ensure work performed is in accordance with the above requirements and that proper conclusions are reached.
- Attend audit exit conferences when necessary.
- Provide effective on-the-job training for Local Audit and Finance Division staff when necessary.

**Duty 6**

**General Summary:**

**Percentage: 10**

Work on special projects and other duties as assigned.

**Individual tasks related to the duty:**

- Work on special projects assigned.
- Perform any other duties and/or highly complex projects assigned by the section manager or division administrator.

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

When writing, revising and updating manuals and forms, this position will decide which changes are necessary based on extensive knowledge of accounting and auditing resources and publications, statutes, attorney general opinions, and substantial auditing experience. Users of the manuals and forms and division staff are ultimately affected by these decisions. Verbal and e-mail responses to inquiries from local units of government, their auditors, and other stake holders.

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

All final revisions to published guidance and all formal letters must be approved if they affect existing policies, procedures, or statutes or if they create a new policy, procedure, or conflict with current statutes. All audits must be approved prior to issuance.

**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.**

There could be travel throughout the State when assigned to audits. Some audit assignments may result in overnight travel. This position will be required to work in a variety of environments including some that have hot or cold temperatures, have inadequate lighting, and varying degrees of cleanliness. It may also be necessary to carry or wheel and lift a laptop computer, files, and manuals.

**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.                      |
| Y | Provide formal written counseling. | N | Approve work.                     |
| N | Approve leave requests.            | N | Review work.                      |
| N | Approve time and attendance.       | Y | Provide guidance on work methods. |
| N | Orally reprimand.                  | Y | 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?**

All duties are essential to this position. Recognized resource for formulating audit policy through writing, revising and updating auditing and accounting manuals, bulletins, guides, forms and other information applicable to local governmental units. Developing and revising policies and procedures of the Audit Section. Providing technical advice in answering accounting and auditing questions regarding unique highly complex issues from the public, local governmental unit officials and other agencies, and Audit Section staff. Developing training plans for section and conducting financial audits, State statutory compliance audits, federal single audits, attestations, internal control reviews, and performance audits.

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

New Position.

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

Local Audit and Finance Division is responsible for establishing uniform accounting reporting formats for all local governmental units in Michigan in accordance with Public Act 2 of 1968; and in accordance with Federal and State statutes, professional accounting and auditing standards, and guidelines. This position serves as the Local Government Accounting and Auditing recognized resource and is responsible for formulating audit policy through writing, revising and updating auditing and accounting manuals, bulletins, guides, forms and other information applicable to local governmental units and providing expert recommendations in answering accounting and auditing questions from the public, local governmental unit officials and other agencies, and to Local Audit Section staff.

**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:**

Extensive knowledge of generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS).

Ability to interpret and apply existing and newly issued auditing and accounting standards, as well as relevant statutes.

Ability to stay current with evolving professional standards.

Ability to develop and deliver professional training to staff and external stakeholders.

Effective communication skills with the ability to maintain productive working relationships with staff, management, government officials, professional organizations, and the general public statewide.

Basic understanding of various local government structures.

Strong verbal communication skills with the ability to convey information clearly and effectively.

Strong problem-solving and troubleshooting skills.

Proficiency in Microsoft Access, Excel, and Word.

Strong analytical skills.

**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.

N/A

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

SALLY VAN VYVE

4/15/2026

\_\_\_\_\_  
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