

**State of Michigan
Civil Service Commission**

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

Position Code

1. AUDITOREA11N

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 TREASURY CENTRAL PAYROLL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Local Government & School Services
4. Civil Service Position Code Description AUDITOR-E	10. Division Local Audit and Finance Division
5. Working Title (What the agency calls the position) Auditor 9-P11	11. Section Municipal Finance
6. Name and Position Code Description of Direct Supervisor GOODRICH, HARLAN G; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor VAUGHN, CARY; STATE DIVISION ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work Remote in Michigan. One day a month report in person to Austin Building 430 W. Allegan Lansing, MI / Monday - Friday 8:00 a.m. – 5:00 p.m.

14. General Summary of Function/Purpose of Position

This position is responsible for reviewing Deficit Elimination Plans from local units of government (counties, townships, cities, villages, etc.). Analyze financial numbers for reasonableness and the eventual elimination of the deficit. Monitor the progress local units are making in eliminating their deficits by reviewing monthly accounting records that provide a current financial position such as cash flow statements, accounts payable aging, budget to actual analysis, etc. This individual will also be responsible for the Prior Approval program, which includes reviewing applications for borrowing (bonds, notes, lines of credit, etc.) filed by local units. Determine compliance with the various statutes authorizing the borrowing and review supporting documentation to determine if the local unit has the ability to repay.

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: 30

Maintain the Deficit Elimination Plan (DEP) program which includes reviewing plans from select local units of government. Evaluate plan for the proper application of accounting rules and Treasury's policies and procedures. Analyze financial numbers for reasonableness and the eventual elimination of the deficit. Provide written explanation of plan for review by Manager or Senior Auditor.

Individual tasks related to the duty:

- Evaluate plans from selected local units and review for reasonableness and elimination of deficit.
- Complete reviews of current and prior year financial numbers and adherence to prior year plan.
- Identify areas of non-compliance with accounting rules or potential trouble spots and follow up with the local unit.
- Identify and suggest improvements to the process.
- Prepare and update written procedures.
- Stay informed of current accounting and auditing literature through available material and resources.

Duty 2

General Summary:

Percentage: 15

Maintain the DEP Enhanced Reporting program which includes requesting from select local units of government accounting records that provides a current financial position such as cash flow statements, accounts payable aging, budget to actual analysis, etc. Analyze financial data to determine if the local unit is following its plan to reduce its deficit. Add information for trend analysis and draw conclusions for review by the Manager or Senior Auditor. Report findings to Manager for use by others in Treasury.

Individual tasks related to the duty:

- Request increased reporting from selected local units and monitor filing compliance.
- Complete comprehensive reviews of monthly accounting records filed by selected local units and assess its adherence to the Deficit Elimination Plan certified by Treasury.
- Identify areas of non-compliance with plan or potential trouble spots and follow up with the local unit.
- Submit regular status reports to the Manager with recommendation for further action if applicable.
- Identify and suggest improvements to the process.
- Prepare and update written procedures.
- Stay informed of current accounting and auditing literature through available material and resources.

Duty 3

General Summary:

Percentage: 30

Maintain the Prior Approval program which includes reviewing applications for borrowing (bonds, notes, lines of credit, etc.) filed by select local units of government (Public Act 34 of 2001, Section 303(7)). Determine compliance with the various statutes authorizing the borrowing and departmental policies and procedures. Review supporting documentation to determine if the local unit has the ability to repay. Provide written explanation of borrowing for review by Manager or Senior Auditor.

Individual tasks related to the duty:

- Complete review of applications and supporting documents from selected local units.
- Identify areas of non-compliance with statute or potential trouble spots and follow up with the local unit.
- Identify the ability of the local unit to repay the borrowing.
- Identify and suggest improvements to the process.
- Prepare and update written procedures.
- Stay informed of current accounting and auditing literature through available material and resources.

Duty 4

General Summary:

Percentage: 25

Other duties as assigned.

Individual tasks related to the duty:

- Perform reviews of Security Reports submitted under Public Act 34 of 2001, Section 319.
- Perform reviews of Qualifying Statements submitted under Public Act 34 of 2001, Section 303(3).
- Perform reviews of Audited Financial Statements for unauthorized borrowings and unreported fund deficits.
- Assist in the revision of numbered letters, manuals, forms, and instructions setting forth Michigan Department of Treasury guidelines for local units of government.
- Provide technical assistance to other agencies, organizations, and employees regarding borrowing and filing requirements.
- Provide assistance in the development of training materials including presentations.
- Provide assistance on projects as assigned by the Division Administrator and above.

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

When reviewing additional financial data submitted by local units of government, this position will use some professional judgment in determining the criticality of the local unit's financial condition, identifying potential flashpoints, or assessing improvement to the overall financial condition of a local unit. This position will also use some professional judgment to assess the ability of the local unit to manage its debt and the impact the debt load has on the viability of the local unit. Both assessments will be used to aid other areas of Treasury in determining the level of assistance Treasury may provide the local unit of government. The local unit of government under review is potentially affected by this assessment as well as other areas of Treasury.

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

- Any decision or recommendation to refer a local unit to others within Treasury for intervention.
- Any decision to deny a local unit's ability to borrow.
- Any decision or recommendation to withhold State payments under Public Act 140 of 1971, the Glenn Steil Revenue Sharing Act of 1971.
- Any decision that may affect or conflict with state statutes, or existing Treasury policies and procedures, or the development of new policies and procedures.
- Any decision that may involve contact with the legislature or Treasury Executive staff.
- Any decision that may be sensitive in nature.
- All written correspondence.

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 involves long durations of working on a personal computer, reviewing financial statements. The office environment which this position is located is a professional environment and the workstation is a cubicle. There will be some retrieving of files and/or audit reports from the file cabinets requiring some bending and lifting.

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"/> N | Complete and sign service ratings. | <input type="checkbox"/> N | Assign work. |
| <input type="checkbox"/> N | Provide formal written counseling. | <input type="checkbox"/> N | Approve work. |
| <input type="checkbox"/> N | Approve leave requests. | <input type="checkbox"/> N | Review work. |
| <input type="checkbox"/> N | Approve time and attendance. | <input type="checkbox"/> N | Provide guidance on work methods. |
| <input type="checkbox"/> N | Orally reprimand. | <input type="checkbox"/> 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.

This position is responsible for reviewing Deficit Elimination Plans, identifying non-compliance with a certified Deficit Elimination Plans, discovering critical financial issues through the review of the additional reporting requirements, and the review of Prior Approval borrowing applications. The discovery of critical issues will be used to determine the level of assistance other areas of Treasury may provide the local unit. Essential duties also include the physical effort and environment described in Section 18 of this document.

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

N/A

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

The Local Audit and Finance Division is charged with the responsibility to monitor and assist local units of government with compliance of state statutes and other accounting/auditing pronouncements. Compliance with these statutes and pronouncements provides the framework for maintaining fiscal health within a local unit. This position will be instrumental in obtaining and analyzing current financial data with which to monitor and assess financial flashpoints within a local unit of government through the in-depth review and follow up of the Deficit Elimination Plans submitted as well as the analysis of a local unit's ability to repay debt. The results of this analysis will be used by others within Treasury to determine the level of assistance Treasury will provide the local unit.

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 (36 term) credits in accounting.

EXPERIENCE:

Auditor 9

No specific type or amount is required.

Auditor 10

One year of professional experience auditing accounting, financial, and operations records equivalent to an Auditor 9.

Auditor P11

Two years of professional experience auditing accounting, financial, and operations records equivalent to an Auditor, including one year equivalent to an Auditor 10.

Alternate Education and Experience

Auditor 9 – P11

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 GAAP and GASB pronouncements.
- Knowledge of statutes relating to local units of government and ability to interpret them.
- Good communication skills (both verbal and written).
- Computer skills (Microsoft Excel, Microsoft Word, Microsoft Access, Microsoft PowerPoint, Microsoft Outlook, Microsoft Teams, TechSmith Snagit, others).

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

4/9/2026

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