

## 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> ATY GNRL CENTRAL OFFICE
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> Criminal Justice Bureau
<b>4. Civil Service Position Code Description</b> AUDITING SPECIALIST-2	<b>10. Division</b> Health Care Fraud Division
<b>5. Working Title (What the agency calls the position)</b> Auditor	<b>11. Section</b>
<b>6. Name and Position Code Description of Direct Supervisor</b> TANAY, DAVID E; ATTORNEY ADMINISTRATOR-3	<b>12. Unit</b>
<b>7. Name and Position Code Description of Second Level Supervisor</b> HAGAMAN-CLARK, DANIELLE J; SENIOR EXECUTIVE ATTORNEY	<b>13. Work Location (City and Address)/Hours of Work</b> 2860 Eyde Parkway, East Lansing, MI 48823 / Monday - Friday: 8:00 a.m. - 5:00 p.m.

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

This position is the Auditing Specialists for the Health Care Fraud Division. The position's primary function is to serve as an audit and financial consultant resource in complex Medicaid provider fraud investigations and prosecutions as well as investigations and prosecutions of financial victimization of vulnerable adults in residential care facilities. The function and purpose of the position is to serve as a resource (in a complex fraud and financial crime area), responsible for planning, organizing, and performing the work as assigned: 1) investigative auditor, responsible for difficult and complex forensic investigations and/or audit assignments; 2) assists with complex special projects and analyses along with some investigative functions; and 3) maintain all internal financial and select inventory controls to insure accountability,. This includes assisting the Divisions legal and investigative sections in bringing specific civil and/or criminal cases by providing documented evidence and/or testimony in court.

**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**

Coordinate, conduct, and/or perform financial investigations, audits, special projects, analyses and/or assignments as directed by the Chief Investigator, Division Chief and/or First Assistant Attorney General.

**Individual tasks related to the duty:**

- Determines parameters of assignment by review of that being requested and/or material being provided.
- Performs financial investigation/audits, analysis, and/or examines financial and bank records related to fraud and embezzlement investigations.
- Produces reports and/or visual displays for litigation to show financial or data trends, the results of financial investigations/ audits, and other relevant work
- Reviews evidence or audit materials in investigations.
- Investigation reports are written as dictated by the course of the financial investigation/audit.
- Provides evidence and/or testimony in court.

**Duty 2**

**General Summary:**

**Percentage: 20**

Update, monitor, maintain and oversee the HCF Division's budget on an ongoing basis.

**Individual tasks related to the duty:**

- Reviews monthly budget reports; make determination of current month's expenditures by object (index) code within budget line item totals.
- Determines that current month's expenditures by program levels reconciles to the Total program level expenditures charged to the HCF Division grant.
- Invoice documentation is reviewed for propriety, a determination is made that expenditures are properly charged against the grant. If not adjusting journal entries are requested to be made by AG Office of Fiscal Management.
- Training expenditures classified as travel are reclassified from travel object codes to training object codes.
- Finalizes current month's expenditure by object code is determined.
- Current month's budget memorandum with supporting budget documents are prepared and provided to HCF Division Chief.
- All budget documents utilized in the monthly monitoring process are included in the Division budget file for propriety and future reference.

**Duty 3**

**General Summary:**

**Percentage: 15**

Prepares HCF Division fiscal year budget for Federal Grant Recertification

**Individual tasks related to the duty:**

- Prepares the Division's updated Budget Detail by line item.
- Prepares the Division's updated Salary Detail by staff member.
- Prepares updated file of mandatory budget support documents.
- Prepares updated Federal Grant Recertification application, Budget Category schedule and signature page.
- Final draft of the new fiscal year budget is achieved after revision of two or three drafts, and then finalized to complete the budget recertification package for the Division Chief's utilization in the Federal Grant Recertification process.

**Duty 4**

**General Summary:**

**Percentage: 5**

Prepares the HCF Division monthly Checks Receipts Log reconciliation and audit verification.

**Individual tasks related to the duty:**

- Determines underlying independent check deposit documentation.
- Determines underlying check receipts documents signed for by Department of Community Health, Cashiers Office employee.
- Verifies each Check Receipt Log entry to its specific disposition and underlying document detail.
- The total of checks received for the month is reconciled to the total of checks delivered, deposited and other dispositions.

Prepares Monthly Checks Receipts Log Reconciliation memorandum to the Division Chief.

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

Develop audit protocols and prepare audit reports/findings. Provide fact and opinion evidence in court proceedings. Allocation of expenditures for tracking. Review of investigations/audits for final recommendations. Contacts regarding budget/expenditures with HHS/OIG oversight staff. Maintain all internal controls. Conduct internal audit and/or inventories and determine compliance.

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

All civil or criminal case investigations and prosecuted or closed and allocation of budget numbers for grant certification are reviewed and approved by the Division Chief.

**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.**

Job duties are generally performed in an office and require the use of general office equipment. Frequently lift and/or carry evidence boxes, record center boxes, filled with hard copy paper files weighing in excess of 20 lbs. Due to the desk type job, there are long periods of sitting in the same position for extended periods of time at a computer terminal. Occasional travel related to investigations and/or court appearances will occur.

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

The position handles financial/audit expertise and assistance in investigations and litigation and conducts financial inquiries and reviews involving financial issues in fraud and embezzlement cases. It includes various financial tracking and budget preparation functions related to the grant. It also handles internal inventory/audit compliance for various evidence.

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

The description for the required skills, duties, and responsibilities has shifted to emphasize a new focus and concentration on support to fraud and embezzlement investigations. The duties connected with Division fiscal operations remain but have been reduced.

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

The work area provides financial expertise and audit assistance to the investigative section in active investigations or complaint reviews as well as to the legal section in litigation, including testimony if necessary. It also prepares the annual budget for recertification of the grant and handles budget/expense related contacts with the federal oversight office, maintains monthly expense tracking and report preparation to ensure the division lives within available funding, and maintains internal controls on the cash fund and evidence matters. This position handles all these functions.

**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:**

**Auditing Specialist 13 - 15**

Four years of professional experience equivalent to an Auditor, including two years equivalent to an Auditor P11 or Assistant Auditor General P11, or one year equivalent to an Auditor 12 or Assistant Auditor General 12.

**Alternate Education and Experience****Auditing Specialist 13 - 15**

Possession of a Certificate in Public Accounting (CPA) may be substituted for one year of P11 experience.

Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of P11 experience.

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 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.

**KNOWLEDGE, SKILLS, AND ABILITIES:**

Working knowledge of audit procedures and practices. Working knowledge of general accounting principles. Experience preparing budgets within the State of Michigan budget processes Experience in allocating and tracking costs. Ability to work in diverse professional environment. Working knowledge of white-collar fraud schemes and practices. Ability to testify in court.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

CPA, CFCI, CFE, or other financial/fraud investigation certification is desirable.

*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.***

HANNAH KOENIGSKNECHT

6/23/2025

\_\_\_\_\_  
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