

**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.

<b>2. Employee's Name (Last, First, M.I.)</b>	<b>8. Department/Agency</b> TRANSPORTATION CENTRAL OFFICE
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> Office of Commission Audits
<b>4. Civil Service Position Code Description</b> Auditor-A	<b>10. Division</b> Internal Audit
<b>5. Working Title (What the agency calls the position)</b> Senior Auditor	<b>11. Section</b>
<b>6. Name and Position Code Description of Direct Supervisor</b> Depends on vacancy filled.	<b>12. Unit</b>
<b>7. Name and Position Code Description of Second Level Supervisor</b> Depends on vacancy filled.	<b>13. Work Location (City and Address)/Hours of Work</b> 425 W. Ottawa St.Lansing / M-F 7:30-4:30pm

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

As a senior auditor, assigned the most complex audits and primarily assist in and/or perform attestation reviews/risk assessments that adhere to generally accepted government auditing standards (GAGAS), for costs for contracts, of consultants and railroad companies, and internal audits/risk assessments of the bureaus, offices, and regions of MDOT's organizational entities and processes; audits/risk assessments of bridge authorities, contractor claims; and special assignments and investigations. In addition, may assist in and/or conduct reviews of pre-awards, proposed agreements, prequalification reviews, and CPA working papers and assessments of consultants that provide compilations.

This position may also assist in and/or perform attestation reviews that adhere to GAGAS, for costs for contracts, of local units of government, planning agencies, public transit authorities and agencies, universities, public utilities, and others doing business with the Michigan Department of Transportation (MDOT) for highway maintenance, transportation services, construction, relocation of utility facilities, improvements on federal aid systems, economic development projects, and other services.

Responsible for performing other duties as assigned, and as needed can be rotated within the Office of Commission Audits.

**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: 90**

Perform complex attestation and consulting work related to MDOT's internal operations and compliance-related work pertaining to MDOT's vendor and grantee relationships.

**Individual tasks related to the duty:**

- Develop and propose methodology for, plan, and complete complex and/or sensitive non-audit projects and advisory/consulting engagements with minimal direction and supervision of the first line supervisor
- For the most complex assurance engagements, both internal and external, determine the engagement scope and procedures; evaluate risk and adequacy of the auditee's internal control system. In addition, conduct opening and close-out conferences with the auditee and MDOT management, leading the discussion to explain the scope and procedures, and ultimately the audit report findings, conclusion, and recommendations.
- Assist MDOT's most complex contracting efforts by consulting on contract composition (language and structure), bid and proposal evaluation services, and vendor/grantee suitability assessments. Examples include consultant prequalification reviews, pre-award contract and cost analyses, on-site vendor process evaluations, and review of third-party CPA audit work.
- For MDOT's most complex vendors and grantees, evaluate vendor and grantee requests for reimbursement through contract-based attestations that adhere to GAGAS and consulting engagements designed to mitigate billing and compliance-related risks to MDOT. Examples include road maintenance contracts, engineering service contracts, and usage of federal pass-through funding.
- For some engagements, act as lead worker and perform review of working papers prior to supervisory review. Perform engagement quality control reviews to determine adherence to auditing standards and OCA working paper standards and make recommendations for improvement to the applicable section manager and/or division administrator. Know and provide alternative methods for auditors to accomplish audit objectives while adhering to the aforementioned standards.
- Develop unique communications that clearly convey complex, sensitive, and/or non-routine concepts. Research and develop engagement letters for complex and non-standard engagements. Summarize and communicate complex audit issues and/or complex analysis to stakeholders, create unique written reports for non-audit projects and advisory/consulting engagements
- For investigations, meet with OCA administrators to determine the preliminary audit approach. Gather information to develop the audit scope, program, and procedures. Develop an audit program and procedures; prepare audit work papers, draft/final investigation audit reports and testify at court hearings. In addition, conduct opening and close-out conferences with applicable MDOT, Department of Attorney General, Federal Highway Administration, and law enforcement agencies that requested our assistance in the investigation, in order to establish agreed upon procedures for the investigation, and ultimately discuss the report findings, conclusions, and recommendations.

**Duty 2**

**General Summary:**

**Percentage: 10**

Other duties as assigned.

**Individual tasks related to the duty:**

- Perform other duties or special assignments related to MDOT as assigned and can be rotated within the Office of Commission Audits. For example:
- Perform research and analysis for the most complex technical issues related to legal, regulatory, auditing, and accounting requirements. Recommend and develop processes, guidelines, and procedures as a result of the analysis and interpretation such as for complex audit issues (such as non-standard accounting treatments and financial disclosures), changes to auditing standards, accounting rules, and legal/regulatory changes that affect MDOT or the external entities that OCA audits.
- Develop and present formal training on complex assurance and consulting-related subjects to other professional staff and/or on an office-wide basis, as requested by OCA management. Serves as an office-wide expert related to auditing methods and any training topics assigned. The senior-level auditor is also responsible for training other auditors on conducting assurance and consulting engagements, including more complex engagements.
- Attend Continuing Professional Education

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

Evaluate evidence and draw preliminary conclusions related to the objective of each attestation or consulting assignment. The value of OCA's work product and customer service is affected by these decisions.

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

When a decision involves an unusual audit situation.

**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.**

Work involves the use of a computer and a normal physical effort to sit, walk, bend, reach, or stand at will. The job may require travel away from home, including overnight and weekends; a valid driver's license is required. The ability to carry or lift medium weight loads (approximately 25 to 30 lbs.) including records, work papers, computer, printer, and calculator is a normal part of this job. A non-smoking work environment cannot be guaranteed in the performance of work outside the Van Wagoner (Transportation) Building

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.

23. What are the essential functions of this position?

As a senior auditor, assigned the most complex audits and primarily assist in and/or perform attestation reviews/risk assessments that adhere to generally accepted government auditing standards (GAGAS), for costs for contracts, of consultants and railroad companies, and internal audits/risk assessments of the bureaus, offices, and regions of MDOT's organizational entities and processes; audits/risk assessments of bridge authorities, contractor claims; and special assignments and investigations. In addition, may assist in and/or conduct reviews of pre-awards, proposed agreements, prequalification reviews, and CPA working papers and assessments of consultants that provide compilations.

This position may also assist in and/or perform attestation reviews that adhere to GAGAS, for costs for contracts, of local units of government, planning agencies, public transit authorities and agencies, universities, public utilities, and others doing business with the Michigan Department of Transportation (MDOT) for highway maintenance, transportation services, construction, relocation of utility facilities, improvements on federal aid systems, economic development projects, and other services.

Responsible for performing other duties as assigned, and as needed can be rotated within the Office of Commission Audits.

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

Currently meeting all 7 senior standards as follows:

Description of Work #1: Duty #1

Description of Work #2: Duty #1

Description of Work #3: Duty #1

Description of Work #4: Duty #1

Description of Work #5: Duty #2

Description of Work #6: Duty #2

Description of Work #7: Duty #1

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

The Internal Audit Division (IAD) conducts internal audits/assessments. The IAD conducts reviews of pre-awards, proposed agreements, prequalification reviews, CPA working papers, and risk assessments of consultants that provide compilations to MDOT; reviews/assessments, for costs of contracts, of consultants and railroad companies; and internal audits/risk assessments of MDOT's organizational entities and processes, bridge authorities, contractor claims, and special assignments and investigations.

The External Audit Division (EAD) conducts financial compliance reviews as required. The EAD reviews applicable sub-recipient audit reports required under the Single Audit Act. The EAD conducts attestation reviews of costs for contracts with local units of government, public utilities, public transportation agencies, planning agencies, and others.

**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 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.

**KNOWLEDGE, SKILLS, AND ABILITIES:**

The ability to clearly and tactfully communicate information and ideas both verbally and in writing.

The ability to operate a computer, and obtain and maintain proficiency in various IT-related audit tools as specified by management (TeamMate, MS Excel, ACL, etc.).

Knowledge of generally accepted professional accounting and auditing principles and practices. Knowledge of internal auditing standards. Knowledge of the principles, practices, methods, and techniques of governmental accounting and auditing. Knowledge of government auditing standards.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

Professional certifications/licenses, including CPA, CIA, CISA, CGMA, CMA, and CFE, attained through formal examination, are desirable. A valid driver's license is 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.

N/A.

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

\_\_\_\_\_  
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

**State of Michigan  
Department of Civil Service**

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

## Senior Standard

### Auditor 12

#### Standards Information

**Position:** Auditor-A 12  
**Process Level:** 5901 TRANSPORTATION CENTRAL OFFICE  
**Departments:** E0240 COMM AUDIT- INTERNAL AUDIT  
 E0250 COMM AUDIT- EXTNL TRANSP SERV  
 E0260 COMM AUDIT - AUDIT POOL

#### Summary of Duties

The senior-level positions are assigned the “most complex” assurance engagements and non-audit assignments applicable within MDOT and with contractors. This list describes general characteristics or components of work that are “most complex.” This list is a supplement to the detailed description of each type of assignment identified below.

- Lack of experience with the entity.
- Poor prior experience the entity.
- The entity has little or no experience with other states’ departments of transportation.
- The entity lacks current audited financial statements.
- The entity’s financial statement note disclosures impact the audit.
- The entity disputes all/most auditor’s reports.
- The entity’s organizational structure is expansive, with numerous interrelated components, versus a single, self-contained entity.
- The entity has complex inter-company transactions. These companies could include corporations, LLC’s partnerships, and LLP’s.
- The entity has multi-state or world-wide operations and locations.
- The make-up of the entity’s accounting and internal control systems are complex, and the documentation available for those systems is limited.
- The entity has an automated vs. manual accounting/recordkeeping systems.
- The entity has multiple cost allocation plan indirect cost rates versus a single cost allocation plan indirect cost rate.
- The nature of the assignment could be controversial.
- It is likely that the assignment will result in the auditor testifying in court or some other formal hearing.
- The budget or cost reported by the entity is determined to be substantial.

#### Qualifying Criteria

An Auditor must be consistently performing a minimum of 4 of the 7 senior standards before he/she will be considered eligible for reclassification to the senior-level.

#### Work Descriptions

##### Description of Work #1

Quality Control Reviews

Auditing Standards and Working Paper Standards Knowledge

##### Experienced

Knowledge of auditing standards and OCA working paper standards sufficient to perform audit work that does not require rework.

##### Senior

Perform engagement quality control reviews to determine adherence to auditing standards and OCA working paper standards, and make recommendations for improvement to the applicable section manager and/or division administrator. Know and provide alternative methods for auditors to accomplish audit objectives while adhering to the aforementioned standards.

##### Examples:

Senior auditor performs a quality control review of engagement working papers, including working papers of others, prior to section manager review; provides suggestions for improvement.

## Description of Work #2

Complex and/or sensitive non-audit projects and advisory/consulting engagements

### Experienced

Complete routine, less than complex non-audit projects and advisory/consulting engagements under close direction and supervision of the first line supervisor.

### **Examples:**

Routine projects include OCA's monthly reports to the State Transportation Commission, analyses for accounting services division, or other ad-hoc analyses that generally require minimal effort, and have minimal impact on the department. These types of projects are well defined and are familiar to OCA.

Complex and/or sensitive non-audit projects and advisory/consulting engagements generally have significant impact, are non-recurring/unique, involve and require considerable planning and time investment. An example includes the development and use of risk assessment tools and techniques to assess risk and prioritize departmental efforts relative to oversight of MDOT's engineering consultants.

### Senior

Develop and propose methodology for, plan, and complete complex and/or sensitive non-audit projects and advisory/consulting engagements with minimal direction and supervision of the first line supervisor.

## Description of Work #3

Communication with entities external to OCA

### Experienced

Compose and deliver routine communications with entities outside of OCA. Develop clear and effective content to accomplish routine audit tasks for non-complex assignments, such as information requests, audit coordination, and standard engagement closeout information. Use standard templates/language to create audit reports.

### **Examples:**

Non-complex communications include OCA's standard audit reports, standard findings language, and standard closeout documentation formats.

Complex communications include drafting communications for distribution such as rules and procedures for industry groups and developing engagement letters that clearly convey the scope, objectives, limits, and outcomes of non-routine services requests.

### Senior

Develop unique communications that clearly convey complex, sensitive, and/or non-routine concepts. Research and develop engagement letters for complex and non-standard engagements. Summarize and communicate complex audit issues and/or complex analysis to stakeholders, create unique written reports for non-audit projects and advisory/consulting engagements.

## Description of Work #4

Assurance Engagements

### Experienced

For the less complex engagements, determine the engagement scope and procedures; evaluate risk and adequacy of the auditee's internal control system, help explain audit scope procedures, report findings, conclusions, and recommendations as requested by the first line supervisor, or division administrator.

### **Examples:**

None Given

### Senior

For the most complex engagements, determine the engagement scope and procedures; evaluate risk and adequacy of the auditee's internal control system. In addition, conduct opening and close-out conferences with the auditee and MDOT management, leading the discussion to explain the scope and procedures, and ultimately the audit report findings, conclusion, and recommendations.

### Description of Work #5

Training

**Experienced**

May assist in the development and presentation of training to other professional staff.

**Senior**

Develop and present formal training on complex subjects to other professional staff and/or on an office-wide basis, as requested by OCA management. Serves as an office-wide expert related to auditing methods and any training topics assigned.

The senior-level auditor is also responsible for training other auditors on conducting assurance engagements, including more complex engagements.

**Examples:**

None Given

### Description of Work #6

Research and Analysis

**Experienced**

Use resources to research, interpret, and apply legal, regulatory, auditing, and accounting requirements as related to routine engagements.

**Senior**

Research and analysis is performed for the most complex technical issues related to legal, regulatory, auditing, and accounting requirements. Recommend and develop processes, guidelines, and procedures as a result of the analysis and interpretation such as for complex audit issues (such as non-standard accounting treatments and financial disclosures), changes to auditing standards, accounting rules, and legal/regulatory changes that affect MDOT or the external entities that OCA audits.

**Examples:**

None Given

### Description of Work #7

Investigations

**Experienced**

Assist in conducting an investigation. This includes the gathering of information to develop the audit scope, program, and procedures; developing the audit program and procedures; preparing audit work papers; and drafting investigation audit reports. In addition, attend and take notes at the interviews, and opening and close-out conferences with applicable MDOT, Department of Attorney General, Federal Highway Administration, and law enforcement agencies that requested OCA's assistance in the investigation, in order to establish agreed upon procedures for the investigation, and ultimately discuss the report findings, conclusions, and recommendations.

**Senior**

For investigations, meet with OCA administrators to determine the preliminary audit approach. Gather information to develop the audit scope, program, and procedures. Develop an audit program and procedures; prepare audit work papers, draft/final investigation audit reports and testify at court hearings. In addition, conduct opening and close-out conferences with applicable MDOT, Department of Attorney General, Federal Highway Administration, and law enforcement agencies that requested our assistance in the investigation, in order to establish agreed upon procedures for the investigation, and ultimately discuss the report findings, conclusions, and recommendations.

**Examples:**

None Given

### Approval Information

**Manager:**

**HR Liaison:**

**Appointing Authority:**

**OCSC Analyst:** CARRIE WILLIAMS

**Effective Date:** Sunday, February 9, 2020