

State of Michigan
Civil Service Commission
Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909
POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete this form as accurately as you can as the position description is used to determine the proper classification of the position.

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| 2. Employee's Name (Last, First, M.I.) Vacant | 8. Department/Agency Michigan State Housing Development Authority (MSDHA) |
| 3. Employee Identification Number | 9. Bureau (Institution, Board, or Commission) |
| 4. Civil Service Position Code Description Auditor 9 – 12 | 10. Division Finance |
| 5. Working Title (What the agency calls the position) Auditor | 11. Section Audit and Mortgage Servicing |
| 6. Name and Position Code Description of Direct Supervisor Stephen Kantola, Auditor Manager 14 | 12. Unit Audit |
| 7. Name and Position Code Description of Second Level Supervisor Teena Briggs, Auditor Manager 15 | 13. Work Location (City and Address)/Hours of Work 735 E. Michigan Ave., Lansing, MI 48912 8 a.m. – 5 p.m. |
| 14. General Summary of Function/Purpose of Position To audit MSHDA financed developments, management agents, mortgagors, and other stakeholders that conduct business with MSHDA. The primary purposes of these audits are to determine compliance with prescribed requirements and determine the reasonableness of the financial information submitted to MSHDA. These audits result in the issuance of an audit report that may include financial statements, recommendations and analyses. | |

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 of Duty 1 % of Time 15%

Plan and arrange the audit including the gathering of essential audit information.

Individual tasks related to the duty.

Obtain essential preliminary information that is required to begin the audit such as: reports, proformas, contracts, agreements, addendums, activity statements and computerized spreadsheets. Discuss with appropriate MSHDA personnel areas of special emphasis or concerns. Prepare audit information checklists. Contact auditee for the purpose of scheduling audit fieldwork. Discuss with the auditee the purpose of the audit and the information and documents needed to begin the audit.

Duty 2

General Summary of Duty 2 % of Time 55%

Performance of fieldwork.

Individual tasks related to the duty.

Record pertinent information on a prescribed format; trace amounts, journal entries and reconciling items to the appropriate source documents; trace transactions through the auditee's accounting system; review supporting documentation for completeness; perform mathematical computations and other audit tests. Determine compliance with specific requirements contained in the Management and Regulatory Agreements, Cost Certification Guidelines and other official MSHDA pronouncements. Determine the overall reasonableness, validity and completeness of the monthly financial information submitted to MSHDA. Determine that recorded transactions are in compliance with MSHDA's policies, guidelines and regulations.

Duty 3

General Summary of Duty 3

% of Time 20%

Performance of post audit fieldwork.

Individual tasks related to the duty.

Preparation of confirmations to be sent to mortgagors and financial institutions. Follow up on discrepancies noted on the returned confirmations. Calculation and verification of fees earned. Discuss audit findings with appropriate auditee and MSHDA personnel. Prepare pertinent correspondence relating to matters noted during fieldwork. Research matters noted during the audit that are not addressed in established policies and guidelines. Preparation of audit report draft that includes financial statements, audit recommendations and analyses for review and comments from mortgagor and management company. Issue final audit report to internal and external parties. Review and verify that the documentation provided satisfies the audit recommendations.

Duty 4

General Summary of Duty 4

% of Time 10%

Performance of special assignments.

Individual tasks related to the duty.

Address concerns of MSHDA personnel regarding the presentation of accounting and financial information contained in audited and unaudited financial statements submitted to MSHDA. Address questions and concerns from outside auditors and other stakeholders. Other accounting, financial and auditing duties as assigned.

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

During the initial training period the employee will work closely with an experienced staff member. The employee will be required to follow specific instructions.

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

If an event occurs that does not fall within the instructions given, the employee will be required to bring this to the attention of an experienced staff member.

18. What kind of physical effort is used to perform this job? What environmental conditions is 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 travel throughout the State of Michigan, some of which may be overnight. In addition, there may be travel outside the State of Michigan.

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. (If more than 10, list only classification titles and the number of employees in each classification.)

| <u>NAME</u> | <u>CLASS TITLE</u> | <u>NAME</u> | <u>CLASS TITLE</u> |
|-------------|--------------------|-------------|--------------------|
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20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

☐ Complete and sign service ratings.

☐ Assign work.

☐ Provide formal written counseling.

☐ Approve work.

☐ Approve leave requests.

☐ Review work.

☐ Approve time and attendance.

☐ Provide guidance on work methods.

☐ Orally reprimand.

☐ 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?

Vacant Position

23. What are the essential functions of this position?

Conduct external audits or reviews of the records and accounts of MSHDA financed developments and other stakeholders.

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

Vacant Position

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

MSHDA conducts business with a variety of external stakeholders. This position will review or audit selected stakeholders and provide MSHDA's management with analyses, recommendations and other pertinent comments concerning these activities.

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 9 – No specific amount or type 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 in auditing accounting, financial and operations records, equivalent to an Auditor, including one year equivalent to an Auditor 10.

Auditor 12 - Three years of professional experience in auditing accounting, financial and operations records, equivalent to an Auditor, including one year equivalent to an Auditor P11.

Alternative Education and Experience – Possession of a Certificate Public Accounting certification (CPA) may be substituted for one year of experience at the P11 level.

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

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.

Note: Equivalent combinations of education and experience that provide the required knowledge, skills and abilities will be evaluated on an individual basis.

KNOWLEDGE, SKILLS, AND ABILITIES:

Must be a responsible individual with the ability to foster good working relationships within the audit unit as well as with those being audited.

CERTIFICATES, LICENSES, REGISTRATIONS:

NOTE: Civil Service approval of this position does not constitute agreement with or acceptance of the desirable qualifications for 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's Signature

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to statements of the employee(s) or supervisors.

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

Appointing Authority Signature

Date

TO BE FILLED OUT BY EMPLOYEE

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's Signature

Date

NOTE: Make a copy of this form for your records.