

**State of Michigan
Civil Service Commission**

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

Position Code

1. AUDITOREA76N

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 TRANSPORTATION CENTRAL OFFICE
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Office of Commission Audits
4. Civil Service Position Code Description AUDITOR-E	10. Division Internal Audit Division or External Audit Division
5. Working Title (What the agency calls the position) Auditor	11. Section
6. Name and Position Code Description of Direct Supervisor Depends on vacancy filled.	12. Unit
7. Name and Position Code Description of Second Level Supervisor Depends on vacancy filled.	13. Work Location (City and Address)/Hours of Work 425 W. Ottawa St., Lansing, MI / Typically M-F 7:30-4:30

14. General Summary of Function/Purpose of Position

This position will 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, they 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.

They 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.

Individuals in this position are also 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

This position will perform 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:

- 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 assurance engagements, determine 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.
- Complete non-audit projects and advisory/consulting engagements
- Use resources to research, interpret, and apply legal, regulatory, auditing, and accounting requirements as related to routine engagements.
- Assist MDOT's 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.
- 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.
- Assist in conducting investigations. This includes the gathering of information to develop the scope, program, and procedures; developing the audit program and procedures; preparing work papers; and drafting investigation 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 request OCA's assistance in an 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:

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

Determine risk and materiality and recommend improvements within the audit. The quality of 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"/> 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?

Individuals in this position will, as their experience eventually allows, 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, they 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.

They 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.

Individuals in this position are also 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.

Submitting as an update. No PD on file.

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, or higher, with at least 24 semester (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 9, including one year equivalent to an Auditor 10.

Alternate Education and Experience: Auditor 9 – 12-Possession of a Certified Public Accountant 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 (36 term) credits in finance, information systems, or management may be substituted for the education for positions responsible for internal auditing.

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 as used by municipality, county, and other local units of government. 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.

None

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

Appointing Authority

8/3/2021

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