|  |  |  |
| --- | --- | --- |
| CS-214REV 8/2007 |  |  1. Position CodeAUDITOREC92N |
|  | State of Michigan**Civil Service Commission**Capitol Commons Center, P.O. Box 30002Lansing, MI 48909 |  |
| Federal privacy laws and/or state confidentiality requirements protect a portion of this information. | POSITION DESCRIPTION |  |

|  |
| --- |
| This form is to be completed by the person that occupies the position being described and reviewed by the supervisor and appointing authority to ensure its accuracy. It is important that each of the parties sign and date the form. If the position is vacant, the supervisor and appointing authority should complete the form.This form will serve as the official classification document of record for this position. Please take the time to complete this form as accurately as you can since the information in this form is used to determine the proper classification of the position. **THE SUPERVISOR AND/OR APPOINTING AUTHORITY SHOULD COMPLETE THIS PAGE.** |
|  2. Employee’s Name (Last, First, M.I.)VACANT |  8. Department/AgencyDepartment of Health and Human Services  |
|  3. Employee Identification Number |  9. Bureau (Institution, Board, or Commission)Bureau of Audit |
|  4. Civil Service Classification of PositionAuditor E |  10. DivisionLTC Audit Division |
|  5. Working Title of Position (What the agency titles the position)Auditor 9/10/P11 |  11. SectionLTC Grand Rapids Region Section |
|  6. Name and Classification of Direct SupervisorJennifer LaCombe, State Administrative Manager 15 |  12. Unit |
|  7. Name and Classification of Next Higher Level SupervisorJessica Tindall, State Division Administrator  |  13. Work Location (City and Address)/Hours of WorkWorking Remote, Physical Office Location: 121 Martin Luther King Jr, SE, Grand Rapids, 8:00 AM – 5:00 PM |
|  14. General Summary of Function/Purpose of PositionThis position is responsible for the full range of professional on-site or in-house audits and/or investigations for all Department of Health and Human Services providers located and assigned to the LTC Grand Rapids Region Section under prior, current and future methods of reimbursement. The position is responsible for insuring, through audit, that costs and/or statistical data claimed for reimbursement are allowable and appropriate according to federal and state laws or regulations, applicable state plans for Medical Assistance and Department Policy. The work requires utilization of the laws, regulations, rules, standards, policies and procedures of professional auditing. Although auditing assignments will vary according to need, the emphasis is nursing home auditing. Typically the audits will involve nursing homes, hospitals, and county medical care facilities.  |
| For Civil Service Use Only |
|  15. Please describe your assigned duties, percent of time spent performing each duty, and explain what is done to complete each duty. List your duties in the order of importance, 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 90**Audit Function |
| **Individual tasks related to the duty.*** Pre-audit: Contact chief executive officer of selected entity for audit to set up audit engagement. Review cost reports and submitted financial statements. Complete risk analysis spreadsheet, review prior year audit, and review detailed comparison to prior year. Set up various work papers utilizing Excel spreadsheet software.
* Audit work:

a) Review financial statements of provider as prepared by CPA and/or as recorded on the books of record of the provider.b) Plan and organize the audit work so the audit can be completed in a timely manner.c) Prepare a narrative for major sections of the audit program, identify internal control problems of the entity being audited and propose audit adjustments. In order to do this, the auditor must have a thorough knowledge of the applicable regulations and principles of reimbursement.d) Review assets, liabilities, revenues, payroll and various expense accounts along with statistical data and related supporting documents and contracts. Allowable costs relative to the entity under audit will be determined based on analysis of these items.e) Conduct an exit conference with the CEO or designated representative. It is necessary to thoroughly communicate the rationale of each adjustment to the representatives of the entity being audited. These exit conference meetings are often attended by CEOs, CPAs, attorneys, board members, etc.f) Prepare audit report, revised cost report and final settlement. In preparing the report, answer any review notes of field supervisor or questions from management.g) Prepare responses to the audited entity’s written objections to the various audit adjustments.h) Prepare a management letter at the conclusion of the audit with recommendations for improvement of the audited entity’s financial reporting or internal control. |
| Duty 2**General Summary of Duty 2 % of Time 5**Special Assignments |
| **Individual tasks related to the duty.*** Prepare special analyses when requested by management. Examples of this work might be to calculate the budget impact of changing the rate structure used to pay medical care facilities or nursing homes.
* Periodic review of Plant Cost Certifications filed by Long Term Care Facilities. This process includes verifying assets by obtaining supporting documentation from providers in the field.
* Occasional review of Depreciation Recapture forms submitted by Long Term Care Facilities. This process includes verifying Depreciation Recapture forms by reviewing support and tracing detail to Depreciation Lapse Schedules.
 |

|  |
| --- |
| Duty 3**General Summary of Duty 3 % of Time 5**Training and Education |
| **Individual tasks related to the duty.*** Participate in in-house training procedures to improve skills necessary to complete assignments in a professional manner.
* Gain working knowledge of Medicaid rules and regulations, mental health codes and administrative rules, and such other rules and regulations as are used in carrying out the procedures of the department.
* Become proficient in using the current technology to perform accounting and auditing duties to meet the necessary performance standards.
 |

|  |
| --- |
|  **16. Describe the types of decisions you make independently in your position and tell who and/or what is affected by those decisions. Use additional sheets, if necessary.**The auditor must exercise independent judgment in selecting a proper course of action, modifying and applying the available methods and procedures to accomplish the stated objectives of the work area. Work paper preparation, the specific provider accounts to review and the decision to disallow expenses, offset income or change the method of statistics used in allocation are actions and decisions made independently which affect the quality of audit findings.Audit findings and decisions impact and determine the proper distribution and reimbursement of public funds affecting Medicaid, public health and/or other government sponsored health care programs. |
|  **17. Describe the types of decisions that require your supervisor’s review.**Unusual findings discovered during an audit required the supervisor’s review and guidance to ensure that adequate and proper audit techniques have been used and decide what additional steps should be taken.Unusual situations for which guidelines or instructions are not available may require supervisor’s assistance. |
|  **18. What kind of physical effort do you use in your position? What environmental conditions are you physically exposed to in your position? Indicate the amount of time and intensity of each activity and condition. Refer to instructions on page 2.**This is a field audit position. The auditor is expected to perform the audit at the business premises of the entity being audited. A wide variety of working conditions will be found including patient contact, noise, and/or multi-use space. Some overnight travel and out-of-state travel may be involved. The auditor may be expected to provide his/her own vehicle and receive mileage reimbursement. The auditor is expected to transport necessary files, supplies, laptop computer and portable printer to the individual facilities. |
|  **19. List the names and classification titles of classified employees whom you immediately supervise or oversee on a full-time, on-going basis. (If more than 10, list only classification titles and the number of employees in each classification.)** |
| **NAME** | **CLASS TITLE** | **NAME** | **CLASS TITLE** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  **20. My responsibility 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.** |
|  **21. *I certify that the above answers are my own and are accurate and complete*.**  **Signature Date** |

|  |
| --- |
| **TO BE COMPLETED BY DIRECT SUPERVISOR** **22. Do you agree with the responses from the employee for Items 1 through 20? If not, which items do you disagree with and why?**I concur with responses to items 1 through 20. |
|  **23. What are the essential duties of this position?**The position is charged with the responsibility for performing on-site and in-house audits for all Department of Health and Human Services providers, i.e., mental health, public health, and Medicaid, located and assigned to the Central Regional Office. The position has daily contact with providers, administrators, health care professionals, CPAs, attorneys, and federal and state government officials. Program requirements are issued in federal and state regulations and statute, state plans, and administrative policy and the position must be able to interpret these guidelines and communicate those interpretations both orally and in written form. Assignments need to be processed and completed within a set time frame. |
|  **24. Indicate specifically how the position’s duties and responsibilities have changed since the position was last reviewed.** |
|  **25. What is the function of the work area and how does this position fit into that function?**The position performs on-site and in-house audits for all health and human services providers, i.e., Medicaid Long Term Care, located in and assigned to the Central Regional Office. The position has daily contact with providers, administrators, health care professionals, CPAs and attorneys. Program requirements are issued in federal and state regulations and statute, state plans, and administrative policy and the position must be able to interpret these guidelines and communicate those interpretations both orally and in written form. Assignments received from the regional manager or senior auditor need to be processed and completed within a set time frame. |
|  **26. In your opinion, what are the minimum education and experience qualifications needed to perform the essential functions of this position.** |
| **EDUCATION:**Bachelor’s degree. Minimum of 24 semester or 36 term credit hours in accounting/auditing. |
| **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 - 12**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 generally accepted professional accounting and auditing practices. Ability to interpret regulatory laws, rules, and regulations and to apply these requirements to practical situations. Must have the ability and skill to prioritize assignments and duties, make decisions, and communicate effectively both orally and in writing. Ability to recognize errors in account practices and to obtain factual information relative to misrepresentation, improper use or proceeds and excessive expenses. Ability to maintain favorable public relations with the health care industry under stressful situations. |
| **CERTIFICATES, LICENSES, REGISTRATIONS:**None. |
| ***NOTE: Civil Service approval of this position does not constitute agreement with or acceptance of the desirable qualifications for this position.*** |
|  **27. *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** |
|  **28. Indicate any exceptions or additions to the statements of the employee(s) or supervisor.** |
|  **29. *I certify that the entries on these pages are accurate and complete.***  **Appointing Authority’s** **Signature Date** |

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