

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 AGRICULTURE AND RURAL DVLPMNT
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Agriculture Development Bureau
4. Civil Service Position Code Description Auditor-E	10. Division Producer Services Division
5. Working Title (What the agency calls the position) Field Auditor	11. Section Commodities Section
6. Name and Position Code Description of Direct Supervisor STUDDERS, DENISE M; DEPARTMENTAL MANAGER-3	12. Unit Producer Security Program
7. Name and Position Code Description of Second Level Supervisor HAARER, JEFF G; STATE ADMINISTRATIVE MANAGER-1	13. Work Location (City and Address)/Hours of Work Deborah Stabenow Building, 525 W. Allegan St., Lansing, MI Monday - Friday, 8:00 am - 5:00 pm Potential for Hybrid Schedule
14. General Summary of Function/Purpose of Position Auditing or reviewing the financial and other records of private agricultural businesses; enforcing feed and fertilizer statutes and regulations dealing with feed/fertilizer licensees; performing other audit and review assignments as requested. This position is required to follow established standard operating procedures and meet quality, quantity, and timeliness standards for assigned work.	

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: 40

Commercial Fertilizer

(Natural Resources and Environmental Protection Act (Excerpt) Act 451 of 1994 Part 85 – Fertilizers)

(Natural Resources and Environmental Protection Act (Excerpt) Act 451 of 1994 Part 87 – Groundwater and Freshwater Protection)

Perform audits on licensed fertilizer firms to determine if proper tonnage is reported and associated fees are submitted.

Individual tasks related to the duty:

- Work with the Fertilizer and Bulk Storage Unit and Producer Security staff to establish and implement a tiered audit system for the tonnage program.
- Perform desk audits of tonnage reporting documents.
- Contact firm to initiate audit and request documentation and/or schedule an on-site meeting.
- Examine accounting, operating, and other records and data to determine level of compliance.
- Assess the accuracy of record keeping transactions relative to established policies, procedures, and guidelines.
- Identify irregularities or discrepancies in record keeping, controls, or operations of fertilizer tonnage.
- Review and determine compliance or noncompliance of firm's claimed exemption(s).
- Cross reference firms with claimed exemptions(s) and verify.
- Investigate operational tonnage for unlicensed firms selling in Michigan.
- Prepare audit reports, recommend, initiate, and direct noncompliance procedures.
- Prepare reports of examination findings; assemble supporting data, forms, and worksheets; and submit findings.
- Recognize and assist in correcting errors and misrepresentation of the firms fertilizer tonnage inspection fee reports.
- Work with the Accounting Service Center to ensure funds are received or distributed following audit findings.
- Assist in the development of policies and procedures for tonnage sampling and audits.
- Travel to in state and out of state firms as needed to conduct audits.

Duty 2

General Summary:

Percentage: 40

Commercial Feed

(Feed Law – Act 120 of 1975)

Perform audits on licensed feed firms to determine if proper tonnage is being reported and associated fees submitted.

Individual tasks related to the duty:

- Work with the Feed Section and Producer Security staff to establish and implement a tiered audit system for the tonnage program.
- Perform desk audits of tonnage reporting documents.
- Contact firm to initiate audit and request documentation and/or schedule an on-site meeting.
- Examine accounting, operating, and other records and data to determine level of compliance.
- Assess the accuracy of record keeping transactions relative to established policies, procedures, and guidelines.
- Identify irregularities or discrepancies in record keeping, controls, or operations of commercial feed tonnage.
- Review and determine compliance or noncompliance of firm's claimed exemption(s).
- Cross reference firms with claimed exemptions(s) and verify eligibility.
- Investigate operational tonnage for unlicensed firms selling in Michigan.
- Prepare audit reports, recommend, initiate, and direct noncompliance procedures.
- Prepare reports of examination findings; assemble supporting data, forms, and worksheets; and submit findings.
- Recognize and assist in correcting errors and misrepresentation of the firms fertilizer tonnage inspection fee reports.
- Work with the Accounting Service Center to ensure funds are received or distributed following audit findings.
- Assist in the development of policies and procedures for tonnage sampling and audits.
- Travel to in state and out of state firms as needed to conduct audits.

Duty 3

General Summary:

Percentage: 10

Provide industry reviews and audits as assigned to include grain dealer audits (Act 141, P.A. 1939, as amended), livestock auctions (Act 284, P.A. 1937, as amended), dairy plants and milk manufacturing reviews (Act 139 and 140, PA 1982, as amended), qualified small distiller audits (Act 135 of 2022), Agricultural Commodities Marketing Act oversight reviews (Act 232, PA 1965, as amended), and Food and Ag Business Development grant reviews.

Individual tasks related to the duty:

Review procedures include:

- Define scope based upon statute and agreement with associated program.
- Determine appropriate review steps.
- Perform review.
- Issue report.
- Other duties as assigned.

Duty 4**General Summary:****Percentage: 10**

Seed potato auditing and other duties as assigned.

Individual tasks related to the duty:

- Provide information as requested by management.
- Audit seed potatoes.
- Research, data analysis, and report compilation.
- Tracking progress and results of projects.
- Miscellaneous.

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

Decisions are made about what accounting standards or audit and review techniques to apply, how the intent of the law would be applied under unusual circumstances, and frequency of auditing under unusual circumstances. Clients are directly affected which impacts the producers of agricultural commodities and the ultimate recipient of State funds. Significant amounts of money may be involved.

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

When the laws are not specific, and any course of action would have significant impact economically, politically, etc.

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.

Physical - periodic transporting of equipment and files; regular extended viewing of detailed documents and computer monitors.

Environmental - periodic wet and cold climate; periodic loud equipment noises; occasional exposures to chemicals and fumes; occasional exposures to air-borne dusts.

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?

Auditing or reviewing the financial and other records of private businesses; enforcing feed and fertilizer statutes and regulations dealing with feed and fertilizer licensees; performing miscellaneous audit and review assignments.

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

New position.

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

Audit and review responsibilities in the areas of feed and fertilizer licensees, grain elevators, livestock auctions, dairy plants, qualified small distillers, and special assignments. This position covers all clients to measure compliance to regulations and financial responsibility.

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 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:

Generally accepted accounting principles and audit standards; communication skills, computer skills; ability to work independently and efficiently, in state and out of state travel as required.

CERTIFICATES, LICENSES, REGISTRATIONS:

None.

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.

QUINN BENSINGER

7/1/2026

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