

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

Position Code

1. AUDITORED51N

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 GAMING CONTROL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Michigan Gaming Control Board
4. Civil Service Position Code Description Auditor-E	10. Division Online Gaming & Legal Affairs
5. Working Title (What the agency calls the position) Auditor	11. Section iGaming
6. Name and Position Code Description of Direct Supervisor HICKS, DAVID A; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor MURLEY, DAVID E; SENIOR POLICY EXECUTIVE	13. Work Location (City and Address)/Hours of Work 101 E Hillsdale St, Lansing MI 48909 / M-F 8:00am- 5:00pm, hours and schedule will vary

14. General Summary of Function/Purpose of Position

This position plans and performs financial, compliance audits of internet gaming, internet sports betting, and fantasy contests conducted under the Michigan Gaming Control & Revenue Act as amended, the Lawful Internet Gaming Act of 2019, the Lawful Sports Betting Act of 2019, and the Fantasy Contests Consumer Protection Act of 2019, administrative rules, and operator and platform providers internal controls.

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 plans and performs financial, compliance audits, of internet gaming, internet sports betting, and fantasy contests conducted under the Michigan Gaming Control & Revenue Act as amended, the Lawful Internet Gaming Act of 2019, the Lawful Sports Betting Act of 2019, and Fantasy Contests Consumer Protection Act of 2019, administrative rules, and operator and platform providers internal controls.

Individual tasks related to the duty:

- Evaluates operator and platform provider internal controls.
- Prepares audit reports containing data of records audited, procedures performed, criteria, findings, recommendations, and responses for review and consideration.
- Develops and/or aids in the development of audit programs and procedures.
- Performs analysis of audited financial statements and reports.
- Performs substantive tests of transactions.
- Obtains sufficient, competent, and relevant information to support conclusions and recommendations.
- Prepares and maintains manual and computer database working papers and records.
- Participates in the preparation of formal audit report for submission and follow-ups on prior recommendations.
- Participates in audit close-out conferences.

Duty 2

General Summary:

Percentage: 10

Performs all other duties as needed to contribute to the overall operation of the Michigan Gaming Control Board.

Individual tasks related to the duty:

- Assists supervisor and performs special projects, assignments, and miscellaneous duties as directed to contribute to the overall operation of the MGCB.
- Serves on agency committees.

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

This position requires independent decision making regarding the sufficiency and competence of audit procedures and the ability to interpret and apply policies, procedures, and laws. This position is responsible for completing audits from inception to final report with supervisor approval. This position determines risk and materiality and recommends improvements within the audit process.

This position makes decisions regarding noncompliance with the Michigan Gaming Control & Revenue Act as amended, the Lawful Internet Gaming Act of 2019, the Lawful Sports Betting Act of 2019, and the Fantasy Contests Consumer Protection Act of 2019, administrative rules, and operator and platform providers internal controls.

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

Decisions where goals and/or objectives require establishing new or interpretation especially with policies, procedures, administrative rules or laws and decisions affecting MGCB budget or expenditures of funds, extremely sensitive, significant or have a direct impact on operations, jeopardy to the public trust of gambling within the state of Michigan or the mission of the MGCB would require review and approval from the State Administrative Manager.

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.

Standard office environment and physical exertion, with some bending, stooping, moderate lifting of less than 25 lbs. and extensive computer use. Occasionally may be required to travel to Board Lansing/Detroit offices and Detroit-based casinos, where employee may be exposed to high concentration of tobacco smoke and noise.

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?

This position is properly described in the preceding pages.

23. What are the essential functions of this position?

This position plans and performs financial, compliance audits of internet gaming, internet sports betting, and fantasy contests conducted under the Michigan Gaming Control & Revenue Act as amended, the Lawful Internet Gaming Act of 2019, the Lawful Sports Betting Act of 2019, and the Fantasy Contests Consumer Protection Act of 2019, administrative rules, and operator and platform providers internal controls.

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

New position establishment

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

The MGCB licenses, regulates, and enforces commercial casino gambling, internet gaming, internet sports betting, fantasy contests, oversees tribal gaming and licenses and regulates pari-mutuel horse racing and millionaire party charitable gaming events, ensuring the integrity of gaming within the state of Michigan.

The position requires a thorough knowledge of the Lawful Internet Gaming Act of 2019, the Lawful Sports Betting Act of 2019, the Fantasy Contests Consumer Protection Act of 2019, and their associated Administrative Rules. The position requires thorough knowledge of agency policy and procedures. The position requires knowledge of auditing standards and techniques and pertinent laws and regulations.

The work area manages the administrative and Internet Gaming/Sports Betting/Fantasy Contest functions of the MGCB. The position serves as an auditor for internet gaming and sports betting programs of the MGCB.

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 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:

- Complete knowledge of generally accepted accounting principles and practices, professional auditing standards, and information systems and technology, and internal control principles applicable to internet gaming and sports betting.
- Knowledge of business law, corporate finance, banking, and administrative operations.
- Knowledge of the statutes, rules, and regulations applicable to the type of entities audited.
- Ability to evaluate, interpret, and apply laws and regulations.
- Ability to communicate effectively and maintain good working relationships with personnel.
- Ability to maintain strict confidentiality as required by applicable rules and regulations.
- Ability to maintain records and prepare reports and correspondence related to the work.

**CERTIFICATES, LICENSES,
REGISTRATIONS:**

Licensure as a Certified Public Accountant and/or Certified Internal Auditor preferred.

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.

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