State of Michigan
Civil Service Commission

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

Position Code
1. AUDSPL2

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** EDUCATION
3. Employee Identification Number	**9. Bureau (Institution, Board, or Commission)** Office of Special Education (OSE
4. Civil Service Position Code Description Auditing Specialist-2	**10. Division** Division of Educator Excellence, Career Technical Education, Special Education & Administrative Law
5. Working Title (What the agency calls the position) Fiscal Requirements Auditing Specialist	**11. Section**
6. Name and Position Code Description of Direct Supervisor MCLAUGHLIN, SEAN E; FINANCIAL MANAGER-4	**12. Unit** Program Finance Unit
7. Name and Position Code Description of Second Level Supervisor MOZDEN, CHANTEL; STATE ADMINISTRATIVE MANAGER-1	**13. Work Location (City and Address)/Hours of Work** 608 W ALLEGAN ST. LANSING, MI 48933. / 8:00am-5:00pm Monday-Friday

14. General Summary of Function/Purpose of Position

This position serves as a Michigan Department of Education (MDE), Office of Special Education (OSE) Fiscal Requirements Auditing Specialist, responsible for providing expert-level oversight, technical assistance, and guidance regarding federal and state special education fiscal requirements. Conducts program fiscal reviews of school districts, intermediate school districts, agencies, and organizations receiving federal Individuals with Disabilities Education Act (IDEA) funding and state special education funding under Michigan's State School Aid Act (SSAA). This position is responsible for ensuring compliance with federal IDEA Part B, Sections 611 and 619, applicable federal regulations, including the Education Department General Administrative Regulations (EDGAR) and applicable federal grant requirements, as well as Sections 51a, 52, and 53a of Michigan's State School Aid Act. Reviews ensure that federal and state special education expenditures are allowable, appropriately documented, and consistent with applicable funding requirements and approved guidelines. The position develops and implements fiscal review strategies, policies, procedures, and guidelines; conducts on-site and desk reviews; evaluates financial records, accounting practices, internal controls, and expenditure reporting; identifies findings and required corrective actions; and provides recommendations to improve fiscal management and compliance. Serves as a subject matter expert and provides statewide technical assistance, consultation, and training to MDE staff, special education administrators, and school district business officials regarding federal and state special education funding requirements.

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:** **65**

Completes federal and State Special Education Fiscal Reviews and Compliance. Serves as the OSE fiscal auditing specialist for federal and state special education funding requirements. Develops, coordinates, and conducts fiscal and programmatic reviews of school districts, intermediate school districts, agencies, and organizations to ensure compliance with applicable federal and state statutes, regulations, policies, and procedures.

Individual tasks related to the duty:

- Develops audit strategies, programs, procedures, policies, and guidelines for federal and state special education fiscal review assignments.
- Conducts on-site fiscal and programmatic reviews of special education expenditures to determine compliance with IDEA, applicable federal grant requirements, and Michigan's State School Aid Act.
- Researches and interprets federal and state laws, rules, regulations, and guidance governing special education fiscal requirements.
- Reviews federal IDEA Part B, Section 611 expenditures to ensure compliance with approved grant applications, applicable federal requirements, and allowable expenditure guidelines.
- Reviews federal special education grant requirements, including Maintenance of Effort, Proportionate Share, and other applicable federal fiscal requirements.
- Reviews state special education expenditures and reimbursement requests for compliance with Sections 51a, 52, and 53a of the State School Aid Act.
- Evaluates Special Education Actual Cost Reports (SE-4096), Special Education Transportation Reports (SE-4094), and supporting financial documentation to determine compliance with allowable cost guidelines.
- Develops alternative review strategies based on individual school district and agency accounting systems to substantiate expenditures and determine the accuracy and appropriateness of reported costs.
- Evaluates financial records, accounting practices, fiscal management systems, operating processes, and internal controls to identify discrepancies, risks, and opportunities for improved fiscal accountability.
- Ensures federal and state special education funds are expended in accordance with applicable requirements, approved guidelines, and established funding criteria.
- Develops recommendations and corrective actions to address identified fiscal deficiencies, discrepancies, and areas of noncompliance.
- Documents fiscal reviews, supporting evidence, findings, and recommendations in applicable electronic workpaper and reporting systems.
- Defends audit findings and recommendations at hearings and serves as a witness during formal proceedings, as required.
- Conducts desk reviews of applicable IDEA Part B, Section 619, and Part C special education fiscal information in coordination with the administering office.
- Conducts special projects and follow-up reviews to address identified fiscal concerns, emerging trends, and program needs.

Duty 2

General Summary: **Percentage:** **25**

Presents fiscal review results, including findings, recommendations, and required corrective actions, to school districts, intermediate school districts, agencies, and organizations. Provides consultation and technical assistance to promote compliance and effective administration of federal and state special education funding.

Individual tasks related to the duty:

- Conducts entrance meetings and exit conferences with school districts, intermediate school districts, agencies, and organizations to communicate review procedures, findings, and recommendations.
- Presents identified irregularities, discrepancies, and findings following completion of fiscal reviews and communications required corrective actions.
- Manages follow-up audit activities to ensure identified findings are addressed and required corrective actions are implemented.
- Prepares comprehensive fiscal review reports, summaries, correspondence, and supporting documentation.
- Provides recommendations to school district and intermediate school district administrators and business officials regarding fiscal management practices, internal controls, accounting procedures, and compliance with federal and state special education funding requirements.
- Provides technical assistance and consultation to MDE staff and external stakeholders regarding IDEA and State School Aid Act fiscal requirements.
- Analyzes fiscal review results and identifies trends, recurring findings, and systemic issues that may affect federal and state special education funding compliance.
- Conducts research and develops special studies, projects, and reports related to special education fiscal management and program requirements.
- Coordinates with other MDE offices and administering agencies regarding applicable federal and state special education funding requirements and review results.
- Develops and delivers statewide training, presentations, and in-service sessions for school district and intermediate school district personnel regarding federal and state special education fiscal requirements and allowable expenditures.

Duty 3

General Summary: **Percentage:** **10**

Maintains current knowledge of federal and state special education fiscal requirements and performs other duties as assigned.

Individual tasks related to the duty:

- Researches changes in federal and state laws, regulations, policies, and guidance affecting special education fiscal administration and compliance.
- Attends seminars, conferences, professional development opportunities, and federal and state update forums to maintain current knowledge of special education funding requirements.
- Develops and recommends policies, procedures, and guidance related to federal and state special education fiscal reviews and expenditures.
- Serves as a technical advisor to OSE and other MDE staff on special education fiscal management and compliance matters.
- Develops and coordinates training opportunities for MDE staff and school district personnel regarding special education fiscal review activities.
- Performs other duties as assigned.

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

Makes independent decisions regarding the development and implementation of federal and state special education fiscal review strategies, procedures, and methodologies. Determines appropriate review procedures based on applicable statutes, regulations, funding requirements, and individual school district accounting systems. Evaluates financial documentation, identifies discrepancies and areas of noncompliance, develops findings and recommendations, and determines appropriate corrective actions. Provides technical guidance and recommendations to school districts and intermediate school districts regarding compliance with federal IDEA and Michigan State School Aid Act requirements.

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

Consults with the supervisor regarding sensitive, or highly political issues; significant policy interpretations; matters requiring agency-level direction; and issues that may have broader implications for the Department or statewide special education fiscal administration.

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.

Normal office environment. This position requires a minimum of 200 days per year in school districts, which includes extensive travel. It also requires a substantial degree of self-discipline, initiative, motivation, and organization.

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):

N	Complete and sign service ratings.	N	Assign work.
N	Provide formal written counseling.	N	Approve work.
N	Approve leave requests.	N	Review work.
N	Approve time and attendance.	N	Provide guidance on work methods.
N	Orally reprimand.	N	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?

Duty 1 - 2

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?

Program Finance provides oversight for the federal and state special education funding structures, assuring that federal grants are effectively administered. A major portion of the federal requirements include the application for and distribution of federal IDEA funds under the provisions of the Special Education program and services. This position ensures that all funds are used in accordance with federal and state requirements as outlined in the IDEA's act

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:

Auditing Specialist 13 - 15
Four years of professional experience equivalent to an Auditor, including two years equivalent to an Auditor P11 or Assistant Auditor General P11, or one year equivalent to an Auditor 12 or Assistant Auditor General 12.

Alternate Education and Experience

Auditing Specialist 13 - 15
Possession of a Certificate in Public Accounting (CPA) may be substituted for one year of P11 experience.

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

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.

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of governmental accounting and auditing principles, practices, methods, standards, and techniques.
- Knowledge of federal and state statutes, rules, regulations, and requirements applicable to special education funding.
- Knowledge of the Individuals with Disabilities Education Act (IDEA), applicable federal grant requirements, EDGAR, and federal fiscal compliance requirements.
- Knowledge of Michigan's State School Aid Act, including Sections 51a, 52, and 53a, and applicable special education allowable cost guidelines.
- Ability to analyze financial records, special education expenditures, district accounting systems, and fiscal management practices.
- Ability to develop and implement audit strategies, procedures, and methodologies.
- Ability to identify financial discrepancies, evaluate internal controls, and recommend corrective actions.
- Ability to interpret and apply complex federal and state fiscal requirements.
- Ability to defend audit findings and recommendations.
- Ability to provide technical assistance, consultation, and training to diverse stakeholders.
- Ability to use computer systems, spreadsheets, databases, and electronic audit documentation systems.
- Ability to maintain records and prepare comprehensive reports and correspondence.
- Ability to communicate effectively both orally and in writing.
- Ability to exercise independent judgment, initiative, organization, and professional discretion.

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.

N/A

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

AMANDA SATKOWSKI	11/23/2026
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**