

**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.

<b>2. Employee's Name (Last, First, M.I.)</b>	<b>8. Department/Agency</b> LEO-LABOR AND ECON OPPORTUNITY
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> Administrative Services
<b>4. Civil Service Position Code Description</b> Auditing Specialist-2	<b>10. Division</b> Internal Controls
<b>5. Working Title (What the agency calls the position)</b> Internal Control Officer	<b>11. Section</b> Audit Compliance
<b>6. Name and Position Code Description of Direct Supervisor</b> BLONDELL, CHRISTOPHER T; STATE ADMINISTRATIVE MANAGER-1	<b>12. Unit</b>
<b>7. Name and Position Code Description of Second Level Supervisor</b> WILLIAMS, ALLEN; STATE OFFICE ADMINISTRATOR	<b>13. Work Location (City and Address)/Hours of Work</b> 320 S. Walnut St., Lansing, MI / Monday thru Friday 8:00am – 5:00pm

**14. General Summary of Function/Purpose of Position**

This position serves as an Internal Control Officer and is responsible for designing and implementing various functions aimed at strengthening the Department of Labor and Economic Opportunity's (LEO) internal control structure such as department-wide risk assessments, audit liaison activities, follow-up and resolution of external auditor findings, compliance monitoring, investigations, and other special projects. This position will have primary responsibility for, and function as a dedicated resource on, internal control functions of the agencies and programs in Division II of LEO.

This position is responsible for documenting the department's system of internal controls, communicating system requirements to employees, assuring that systems are functioning as prescribed, and assisting in the preparation of the biennial Internal Control Evaluation (ICE) report distributed to the governor, the auditor general, the senate and house appropriations committees, the fiscal agencies, and department director by May 1 of each odd numbered year.

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: 60**

Design and implement a comprehensive internal control structure that safeguards the department's financial and non-financial resources; ensures that operations are efficient and effective; and promotes accurate and timely reporting for LEO – Division II.

**Individual tasks related to the duty:**

- Design, develop and modify the Internal Control Evaluation (ICE) Strategic Plan for the department.
- Design, develop and utilize special monitoring tools, methods, and techniques.
- Analyze records and obtain information through interviews to populate and update a series of Internal Control Logs and Risk Assessment Scorecards specific to each assessable unit within Division II of LEO.
- Routinely correspond and meet with management of each assessable unit within Division II of LEO for the purpose of identifying major changes in their organizational structure, functions performed, statutory requirements, automated systems, etc. and promptly document major changes on Change Management Forms.
- Schedule ICE training workshops, individual meetings and follow-up meetings as deemed necessary.
- Plan and conduct ICE workshops throughout the department, taking the lead role on those in Division II of LEO.
- Collaborate on the development/updating of Risks Controls and Monitoring (RCAMs) and other ICE documents; both within Excel and the SOM's Governance, Risk, and Compliance (GRC) Keylight software.
- Track the receipt of required ICE forms and reporting documentation from Bureau staff/management.
- Follow-up on various deliverables required from Bureau staff/management throughout the evaluation process.
- Communicate feedback/comments resulting from the review of ICE worksheets, forms, and documents submitted by Bureau staff/management
- Coordinate the control environment survey and summarize the results.
- Participate in meetings with Bureau management on findings and necessary corrective actions, if applicable.
- Report to LEO Executive management, Bureau management, Office of Auditor General (OAG), Office of Internal Audit services (OIAS) and others on findings and corrective actions.
- Review third party services organizations and related Systems and Organization Controls (SOC) reports.

**Duty 2**

**General Summary:**

**Percentage: 10**

Collaborate with agencies to prepare formal responses to findings and corrective action plans for audits and monitoring reviews involving OAG, OIAS, and external auditors or federal monitors.

**Individual tasks related to the duty:**

- Assist in the development and/or review of official responses and corrective action plans submitted in response to audits or monitoring reviews conducted by the Office of the Auditor General (OAG) or other external oversight entities.
- Conduct research and analysis of applicable statutes, regulations, and best practices to support the evaluation of audit findings and the formulation of effective corrective actions.
- Provide guidance to agencies, upon request, in the development or revision of policies, procedures, documentation, and contractual agreements to address audit findings and ensure ongoing compliance.

**Duty 3**

**General Summary:**

**Percentage: 10**

Monitor and track the implementation of corrective actions taken in response to audit findings to ensure appropriate resolution.

**Individual tasks related to the duty:**

- Monitor and track the implementation status of proposed corrective actions to ensure timely and effective resolution of audit findings.
- Communicate with program staff, auditors, and compliance personnel to obtain updates on outstanding corrective actions.
- Review supporting documentation provided by the responsible parties to assess whether corrective actions have been implemented.
- Perform follow-up activities on any outstanding or unresolved issues, as necessary, to support complete remediation of audit findings.

#### Duty 4

General Summary:

Percentage: 10

Obtain and review required single audit packages from federal grant subrecipients for LEO units that do not have dedicated compliance representation.

Individual tasks related to the duty:

- Maintain and regularly update a comprehensive listing of LEO subrecipients subject to single audit requirements in accordance with applicable federal grant compliance regulations.
- Coordinate the collection of required single audit documentation from identified federal grant subrecipients.
- Review and evaluate audit reports and supporting documentation to determine subrecipient compliance with relevant federal regulations and grant requirements.
- Develop and issue formal determination letters to subrecipients, summarizing findings and compliance conclusions.
- Monitor and follow up on unresolved audit findings or recommendations to ensure appropriate corrective action is taken in a timely manner.

#### Duty 5

General Summary:

Percentage: 5

Conduct and collaborate on Special Projects and Investigations. Provide technical expertise and research on issues related to federal compliance requirements.

Individual tasks related to the duty:

- Perform various special projects as requested by LEO Executive Management and/or Bureau Management to review efficiency and effectiveness of department and/or bureau operations.
- Assist in audits, investigations and review of suspected theft, fraud, or misuse of State assets.
- Conduct data analysis, interviews, and research activities to detect instances of fraud and collect supporting evidence for potential adjudication and/or settlement.
- Advise LEO – Division II management on ways to improve and maintain confidentiality, integrity, and availability of State resources.
- Research issues related to compliance with federal program requirements, especially in relation to audit and monitoring review findings.
- Review the department's compliance monitoring policies and practices. Provide technical expertise in relation to meeting Uniform Guidance (2 CFR 200) compliance standards.

#### Duty 6

General Summary:

Percentage: 5

Other duties as assigned.

Individual tasks related to the duty:

- Assist with various projects
- 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.

This position develops guidelines for compliance reviews, monitoring reviews and investigations. The auditing specialist's decisions affect the nature, scope and steps of the audit.

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

Preliminary findings and issues are presented to supervisor for review and determination prior to communicating and/or reporting externally.

**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.**

Most work is performed in an office setting. The office setting mainly consists of sitting and typing for long periods of time in normal physical conditions. Occasionally both the official work location and field work locations may include physical activity, such as, standing, stooping, crouching, reaching, lifting boxes/reference materials/equipment, carrying boxes/reference materials/equipment, walking, and bending, as well as, physical conditions that may include cold, heat, noise, dust, odors, etc.

**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?**

The position will have some department-wide responsibilities for the Internal Control Evaluation (ICE), participate in special investigations, confirm resolution of audit findings, and provides technical expert knowledge in computer assisted auditing and federal compliance requirements. This position will have primary responsibility for LEO – Division II internal control functions. Accordingly, this individual will routinely contact and meet with management/staff of each assessable unit within Division II to monitor and assess major changes (as they occur) that could impact the internal control structure. This individual will collaborate with management to identify potential internal control weaknesses, propose sound solutions, track the progress of proposed corrective actions, and perform validation testing to confirm that corrective actions are functioning as intended.

This position provides technical expertise and assistance as part of an office which has the responsibility for (1) serving as the Department's internal control function conducting compliance and monitoring reviews and investigations of potential fraud and abuse; (2) designing strategic plans for assessing ICE internal control evaluations; (3) coordination and liaison of audits, investigations and reviews; (4) assisting in the preparation of preliminary and final audit responses on behalf of the department; (5) communicating areas of risk and items of concern to top bureau and department executives; and (6) interpreting and applying laws, regulations, and policies for the purpose of ensuring compliance.

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

New

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

The Office of Internal Controls is responsible for ensuring the ongoing soundness of LEO's internal control structure and environment, serving as audit liaisons for internal and external audits, assisting with departmental responses to audit findings, tracking the status of audit resolutions, performing validation testing, and conducting fiscal compliance monitoring, investigations, and other special projects. This position serves as an Internal Control Officer and is responsible for designing and implementing various functions aimed at strengthening the LEO's internal control structure and environment.

**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**

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**

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:**

Considerable knowledge of generally accepted professional accounting and auditing principles and practices.  
Considerable knowledge of the statutes, rules, and regulations applicable to State agencies.  
Considerable knowledge of government accounting standards.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

Preferred: Certified Internal Auditor (CIA)

Also preferred: Certification in Risk Management Assurance (CRMA), Certified Fraud Examiner (CFE), or Certified Public Accountant (CPA)

**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.***

SARAH MCLELLAN

Appointing Authority

7/14/2025

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