

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

Position Code 1. REGLOFR

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 LEO-LABOR AND ECON OPPORTUNITY
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Unemployment Insurance Agency
4. Civil Service Position Code Description REGULATION OFFICER-E	10. Division Tax and Employer Services
5. Working Title (What the agency calls the position) Regulation Officer 9-P11	11. Section Field Audit Area 1
6. Name and Position Code Description of Direct Supervisor BREESE, RHONDA; DEPARTMENTAL MANAGER-2	12. Unit Field Audit Area 1
7. Name and Position Code Description of Second Level Supervisor TEST, DANENE M; STATE ADMINISTRATIVE MANAGER-1	13. Work Location (City and Address)/Hours of Work Remote / M-F 8am-5pm

14. General Summary of Function/Purpose of Position

This position performs a full range of professional audits, determinations and investigations in UI-Tax & Employer Services, Audit & Determinations Area. This position is responsible for ensuring, through Investigation, Written Determination, and Audit compliance of employers with the Michigan Employment Security (MES) Act and Administrative Rules. The work requires utilization of the laws, regulations, rule standards, policies, and procedures of professional investigation/determination/auditing to promote employer education and compliance with Unemployment Insurance-Tax Services.

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: 45

Perform standard, complex in office audits and standard and complex E-audits.

Individual tasks related to the duty:

Review specific employers for audit and determine the audit strategy and procedure to conduct the audit. Review any previous audit findings of employer. Perform standard and complex employer in person and E-audits, which entails the process for requesting and transferring of targeted employer audit documents using a secured electronic portal in which the auditor will be able to download and efficiently and expeditiously detail the working papers for the completion of an audit without having to go to the employer's physical address.

Pre-Audit:

- Review account of employer for potential audit lead
- Contacting employer
- Scheduling audit
- Pre-audit interview (purpose, possible results, and answer employer questions regarding the audit)
- Prepares any necessary correspondence or requests prior to conducting the audit
- Analyze employer's history to determine the tests and areas of concern that require special attention
- Observes and confirms business existence and legal ownership.

Professional Audit:

- Test the payroll system to access its accuracy.
- Examine operational records consisting of payroll records, general ledger accounts, financial statements and state and federal tax returns to reconcile the total payroll expenses against payroll reported by the employer on their quarterly UIA tax returns ensuring compliance with statutes, rules, procedures, polices and regulations.
- Examine the financial records consisting of components of the payroll system, fringe benefits and optional tax deferred benefits, to check the overall accuracy and efficiency.
- Records all disbursements paid to individuals or to cash and trace them to general ledger accounts for evaluation in the search for misclassified wages.
- Obtain, record, and evaluate evidence from the records to substantiate whether or not no-payroll disbursements or wages or payments to legitimate independent contractors.
- Identify internal control problems of the employer and propose adjustments.
- Prepare detailed worksheets documenting the record examined, the entries extracted and the findings.
- Educate the employer on compliance with the MES Act.
- Provides employer support and contact information to ensure compliance.

Post Audit:

- Conduct post-audit conference with the employer, representing attorney or accountant to discuss the audit findings and any resulting consequences and protest rights.

Duty 2

General Summary:

Percentage: 35

Written Determination/Protest

Individual tasks related to the duty:

- Evaluate FAR (Field Audit Report) for possible violations and determine corrective action to be taken.
- Provides a written Determination to employer of audit findings containing the records audited, test subjects used, adjustments made, suspect employees, suspect wages, etc, and conclusion made which is supported by factual evidence and cite the appropriate law/rule.
- Provide employer with information to protest the Determination.
- Review the protest received from the employer and all interested parties.
- Request additional documentation/information to render decision.
- Provide input and analysis of the impact on employers' accounts as it relates to the Agency's rules, regulations, policies & procedures.

Duty 3

General Summary:

Percentage: 20

Special Assignments, Training and Education, Other Related Duties

Individual tasks related to the duty:

- Educate the employer and/or business community through one-on-one meetings, presentations provided at employer seminars, community organizations, internal staffing and Departments.
- Suggest and write changes, implementations of rules, procedures, training, as it relates to the MES Act and/or Administrative Rules.
- This position reviews employer liability applications (form 581), documentation for tax investigation (form 6341), documentation for exclusion of services (form 6332), statement of wages (form 1228), questionnaire to determine employment status (form 1015), in addition to other UI documents and forms related to audits/investigations and protests. This position participates in multi-state (Region 5) meeting with the USDOL regarding any applicable act and rule which related to the Effective Audit Measures (EAM).
- This position participates in drafting rules, procedures and training regarding current and proposed changes to the MES Act and Administrative Rules.
- Serve subpoenas, summons and complaints concerning unemployment matters on individuals and businesses at the request of the Office of the Attorney General and/or Referee Division.
- Research, analyze and coordinate computerized data in conjunction with the performance of internal audits and preparation of tax reports as needed for Federal Reporting and/or internal review processes.
- Prepare appropriate forms and refer audit or investigation information to other agencies or other units within the Agency based upon suspicion of fraudulent activity.
- Attend administrative and court hearings as an expert witness for unemployment tax matters and work product.
- Participate with regular USDOL meetings regarding updates and recommendation.
- Participate with QETP (Questionable Employer Tax Practice) meetings and make suggestions to combine this program with daily activities.
- Participate on special projects assigned by Manager which may include peer to peer counseling.
- Reviews the integrity, effectiveness and accuracy of the information technology used in performing audits.
- Attend Board meetings or administrative meetings as assigned by manager.
- Directly respond to public inquiries.
- Assist Manager with compiling any information for statistical purposes.
- Training and education of existing staff and new staff

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

Make independent decisions concerning the taxability of wages and the inclusion or exclusion of services. Interpret how guidelines apply to circumstances of each specific case. Decisions can affect whether tax dollars are lost. Also, makes decision on whether to extend an audit beyond the one-year mandatory period. This decision could also affect whether tax dollars are lost.

Review audit findings and summarize the actions to take and the effect on the employer's account and issue a written determination regarding audit findings and conclusion.

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

Supervisory review is needed regarding decisions that are contrary to written policies, procedures and guidelines. Clarification of court decision and Interpretation of the procedure or the law, departmental conflicts and impasse. Recommendations on the course of action affecting an employer's account based on interpretation of financial documents.

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.

Daily travel in a car. Sometimes in adverse weather conditions.

Extensive use of a personal computer.

Sitting.

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"/> N | Complete and sign service ratings. | <input type="checkbox"/> N | Assign work. |
| <input type="checkbox"/> N | Provide formal written counseling. | <input type="checkbox"/> N | Approve work. |
| <input type="checkbox"/> N | Approve leave requests. | <input type="checkbox"/> 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?

- Perform Professional investigations/Determinations/audits to ensure compliance with the MES Act and provide the employer with information regarding compliance.
- Draft, Review, Submit a Written Determination.
- Provide presentations and/or speeches regarding the Agency.
- Organizing and maintaining a large case load and daily appointment schedule.
- Auditing business account records; analyzing results.
- Fact finding and interviewing employers and their representatives.
- Keeping abreast of current procedures and guidelines, and state and federal payroll tax laws.
- Preparing and presenting basic reports up to the most comprehensive reports.
- Maintaining professional objectivity with customers.
- Collect delinquent taxes, interest and penalties.
- Review and analyzes balance sheet, financial statements, tax returns, closings and settlement documents, and contracts submitted by an employer and determine the impact on the UI account and any conflicts with the Agency's rules, regulations, policies, procedures and the MES Act.
- Review documents for completeness and accuracy.
- Work closely with other State Agencies.
- Make recommendation regarding Administrative Rules, Policies, Procedures, Work Rules as it relates to the job functions.
- Participate in special projects.
- Act as a liaison between the public and the Agency.
- Keep records and follow Department rules regarding travel, calendar, all State issued equipment (car, cell phone, computer, printer, etc.).

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

N/A

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

The Field Audit Section is responsible for performing audits and investigations to ensure employers follow both the MES Act and the federally mandated Tax Performance Standards. The Auditor is responsible for making contact with the employer through audits and investigations to ensure compliance. The Auditor provides written Determinations indicating the results/findings of the professional audit and documents the violation according to the MES Act and/or Administrative Rules, if applicable. Auditors starting at the E9-level, work closely with their supervisor and co-workers. The Auditor will progress to more independent work from the E9 level to the E11 level. All auditors are expected to advance to the E 11 level as they gain experience in the various work functions and duties.

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 in any major.

EXPERIENCE:

Regulation Officer 9

No specific type or amount is required.

Regulation Officer 10

One year of experience providing professional regulation officer services equivalent to a Regulation Officer in state service.

Regulation Officer P11

Two years of experience providing professional regulation officer services equivalent to a Regulation Officer in state service, including one year equivalent to an intermediate level Regulation Officer.

Alternate Education and Experience

Regulation Officer 9 - 12

Educational level typically acquired through completion of high school and the equivalent of at least two years of full-time active-duty experience at or above the E-6 level in the uniformed services may be substituted for the education requirement.

OR

Two years of experience providing investigative services in a law enforcement agency, corporate security setting, or the United States Armed Services, equivalent to a State Police Detective Sergeant may be substituted for the experience and education required at the entry level; three years of such experience may be substituted at the intermediate level; four years of such experience may be substituted at the experienced level, and five years of such experience may be substituted at the advanced level.

KNOWLEDGE, SKILLS, AND ABILITIES:

Considerable knowledge in any general business and/or investigations. Considerable knowledge of the MES Act, Rules, and procedures. Ability to analyze employer records to determine proper tax liability and obtain information regarding misclassified wages. Ability to communicate effectively orally and in writing. Ability to use computer spreadsheets and word processing software. Ability to travel over 50 miles to perform audits, investigations, attend meetings, serve legal papers and secure reports. Ability to deal with people in stressful and sometimes combative situations. Punctual, well organized and professional. Ability to evaluate, interpret and/or apply laws, rules and regulations. Ability to conduct investigations, interview suspected violators and obtain evidence regarding violations of the applicable law and rules. Ability to mediate disputes. Ability to maintain records and prepare reports and correspondence related to the work.

Ability to communicate effectively with others. Ability to maintain favorable public relations. Ability to conduct investigations/special projects on short/tight deadlines as directed by management.

CERTIFICATES, LICENSES, REGISTRATIONS:

This position has access to Federal Tax Information (FTI) databases and will be required to get fingerprinted. Employees must maintain a favorable criminal history while employed in a position with access to FTI.

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.

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