

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

Position Code

1. AUDITOREA44N

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 External Affairs, Legislative & Tribal Relations
5. Working Title (What the agency calls the position) Auditor	11. Section Tribal Gaming
6. Name and Position Code Description of Direct Supervisor SCHULTZ, TAYLOR; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor TOMPKINS, JASMINE; STATE OFFICE ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 101 E HILLSDALE ST; LANSING, MI 48933 / Monday-Friday, 8:00am-5:00pm (may vary)

14. General Summary of Function/Purpose of Position

This position supports the oversight responsibilities of the Michigan Gaming Control Board (MGCB) as prescribed in the Tribal-State Class III Gaming Compacts and related Consent Judgments. Plans and performs financial and compliance audits and reviews of Class III gaming at tribal casinos operating pursuant to the Indian Gaming Regulatory Act of 1988, Tribal-State Class III Gaming Compacts, and related Consent Judgments. Conducts risk assessments and analytical procedures, evaluates and tests internal controls, analyzes records and data, and performs observations, inquiries, substantive tests of transactions, and other audit and review procedures. Assists in the development of audit and review programs, procedures, and strategies and prepares or assists in the preparation of formal audit and review reports.

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

Responsible for planning and completing financial and compliance audits and reviews of Class III gaming at tribal casinos from inception to final report in accordance with the Indian Gaming Regulatory Act of 1988, Tribal-State-Class III Gaming Compacts, and related Consent Judgments.

Individual tasks related to the duty:

- Conducts audits and reviews of Class III gaming at tribal casinos to obtain required assurance regarding the fair presentation of financial information, the extent of compliance with the Tribal-State Class III Gaming Compacts and related Consent Judgments, the sufficiency of internal controls, and the existence of violations, findings, and other reportable conditions.
- Completes audits and reviews from inception to final report. Audits and reviews are performed independently, with minimal supervision, and with minimal rework as experience allows.
- Submits audits and reviews for supervisory review and approval.
- Aids in the development of audit and review programs, procedures, and strategies. Uses standard audit and review programs, procedures, and strategies to conduct audits and reviews with minor modifications and alternative procedures as needed and as experience allows.
- Plans audits and reviews, conducts risk assessments and analytical procedures, and determines materiality.
- Evaluates and tests internal controls and recommends improvements and alternatives.
- Performs analysis of Class III gaming related records.
- Performs observations, inquiries, and substantive tests of transactions.
- Obtains sufficient, competent, and relevant information and evidence to support testing performed and resulting conclusions and recommendations.
- Prepares and maintains manual and computer database working papers and records.
- Prepares or assists in the preparation of formal audit and review reports.
- Participates in close-out conferences with tribal and/or casino representatives.
- Follows-up on prior findings and recommendations.
- Ensures audits are completed timely.

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, other assignments, and miscellaneous duties, as directed, to contribute to the overall operation of the MGCB.
- May be rotated within the Michigan Gaming Control Board as needed.
- 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.

Decisions regarding the sufficiency and competence of audit evidence and procedures to perform. Requires the ability to interpret and apply policies, procedures, terms of the Tribal-State Class III Gaming Compacts and related Consent Judgments, and applicable state and federal laws. Determines risk and materiality and recommends improvements within the audit or review process.

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

Supervisory guidance, review, and/or approval are required to establish new policy or interpretation, for issues that would have a direct or significant impact on MGCB operations, for alleged misstatements, violations, or noncompliance, to resolve complex legal or compliance issues, for extremely sensitive matters, and for decisions effecting MGCB budget or expenditures or public trust. All audits and reviews are submitted for supervisory review and approval prior to issuance of a report.

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.

Work is performed normally in an office setting, requiring working at a computer for extended periods of time and medium lifting of 25 to 30 lbs including records, work papers, and computers. Periodic travel to tribal casinos, where a high concentration of tobacco smoke and noise is present, and occasional overnight stays are required to perform job duties. may require occasional travel to MGCB's Lansing/Detroit offices, on board business, or MGCB offices within Detroit-based casinos, where there is a high concentration of tobacco smoke and noise, to perform job duties. May require hours outside of normal business hours, as casinos function on a 24-hour/day basis.

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?

The position is properly described on the preceding pages.

23. What are the essential functions of this position?

Plans and performs financial and compliance audits and reviews of Class III gaming at tribal casinos operating pursuant to the Indian Gaming Regulatory Act of 1988, Tribal-State Class III Gaming Compacts, and related Consent Judgments. This position conducts risk assessments and analytical procedures, evaluates and tests internal controls, analyzes records and data, and performs observations, inquiries, substantive tests of transactions, and other audit and review procedures.

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

No significant changes to job duties; however, update is reflective of organizational restructuring.

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

The MGCB ensures the conduct of fair and honest gaming to protect the interests of the citizens of the state of Michigan. The MGCB licenses, regulates, and enforces commercial casino gambling, internet gaming, internet sports betting, fantasy contests, pari-mutuel horse racing, and millionaire party charitable gaming events. In addition, the MGCB oversees Class III tribal gaming as prescribed in the Tribal-State Class III Gaming Compacts and related Consent Judgments.

The work area comprises all financial and compliance audit duties and oversight responsibilities of the Michigan Gaming Control Board with respect to Class III tribal gaming in Michigan. This position serves as an auditor in the work area, conducting financial and compliance audits and reviews of Class III gaming at tribal casinos.

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 Certified Public Accountant certification (CPA) may be substituted for one year of experience at the P11 level.

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

KNOWLEDGE, SKILLS, AND ABILITIES:

- Complete knowledge of generally accepted professional accounting and auditing principles and practices.
- 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 recognize and assist in correcting errors in accounting practices.
- Ability to maintain records and prepare reports and correspondence related to work.
- Ability to interpret regulatory laws, to obtain factual information, and to analyze financial business conditions.

**CERTIFICATES, LICENSES,
REGISTRATIONS:**

Licensure as a Certified Public Accountant and/or Certified Internal Auditor is desirable but not required.

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