

**State of Michigan  
Civil Service Commission**

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

**Position Code**

1. AUDITORE

## 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 DEPT OF INS AND FIN SERVICE
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission)
4. Civil Service Position Code Description Auditor-E	10. Division Office of Insurance Licensing, Investigations, and Audits
5. Working Title (What the agency calls the position) Auditor	11. Section Agency Audit Section
6. Name and Position Code Description of Direct Supervisor ZHU, HUIFANG; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor RIDDERING, MICHELE E; SENIOR POLICY EXECUTIVE	13. Work Location (City and Address)/Hours of Work 530 W. Allegan, Lansing, MI 48933 / 8:00 a.m. - 5:00 p.m., Monday through Friday
<b>14. General Summary of Function/Purpose of Position</b> <p>This position conducts targeted audits of licensed resident insurance agencies/business entities. Monitor and analyze business practices of agencies. Identify potential or existing areas of concern, determine causes of said deficiencies, and assist in resolving any identified issues. Prepare audit reports containing data on records audited, conclusions reached, exceptions taken, and proposed action. Compile referrals to Office of General Council with recommended enforcement actions.</p>	

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: 30**

Perform risk assessments of selected resident insurance agencies/business entities.

**Individual tasks related to the duty:**

- Contact agencies selected to receive risk assessment reviews;
- Review agencies' responses to initial questionnaires to obtain an understanding of their business operations and to identify areas of concern.
- Conduct an onsite visit to review selected sample transactions.
- Prepare working papers as requested in the Risk Assessment procedure.
- Make an assessment of the overall risk affecting the agencies' compliance with the statutory requirements.
- Communicate to the agencies the final results of the reviews.

**Duty 2**

**General Summary:** **Percentage: 40**

Perform agency/business entity audits.

**Individual tasks related to the duty:**

- Contact agencies targeted to receive audits.
- Coordinate schedule of audit activities.
- Conduct audits of agencies/business entities. Examination will include the following areas: financial condition, billings and customer accounts, producer licensing records, complaint records, sales and advertising.
- Examine other areas as necessary.
- Acquire a working knowledge of agency's business practices, including accounting methods.
- Perform research on laws and policies to identify areas of concern and determine causes of deficiencies.
- Prepare audit working papers in sufficient details to provide a clear understanding of the work performed, the audit evidence obtained and its source, and the conclusion reached.
- Write clear, concise, and balanced audit reports that require minimal re-drafting.
- Provide assistance during onsite visits and sample reviews for audits not assigned as in-charge.

**Duty 3**

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

Conduct necessary follow-up of agency/business entity audits.

**Individual tasks related to the duty:**

- Evaluate results of agency/business entity audits.
- Using laws and policies, identify areas of concern and determine causes of deficiencies.
- Assist in developing a plan to resolve identified concerns, including possible market conduct action or referral to the enforcement staff.

**Duty 4**

**General Summary:****Percentage: 20**

Job related trainings, conferences, and special projects.

**Individual tasks related to the duty:**

- Attend professional training programs, seminars, conferences, or other sessions to maintain and improve insurance knowledge and professional skills in the areas of accounting, auditing, investigation, and other.
- Perform review of surplus lines tax filings received from surplus lines licensees.
- Perform special projects or duties as assigned.
- 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.**

Selection of audit sample. Preliminary determination of which agencies/business entities to audit. Determination of documentation required to complete audit. Detection of problems and causes. Recommendation of resolution. Interpretation of laws, policies, and procedures.

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

Approval of selection of agencies/business entities to be audited. Decisions on whether to proceed with recommendation of problem resolution.

**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.**

Position requires some in-state travel by automobile and very limited out-of-state travel usually by air. Additional position duties and tasks are performed in a traditional office environment which includes considerable sitting, occasional standing, limited lifting, computer usage, and normal office routines.

**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.                      |
| <input type="checkbox"/> N | Approve time and attendance.       | <input type="checkbox"/> N | Provide guidance on work methods. |
| <input type="checkbox"/> N | Orally reprimand.                  | <input type="checkbox"/> 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?**

Examining and evaluating the business practices of insurance agencies/business entities, determining existence of difficulties, ascertaining the cause of these problems, and making recommendation to the audit manager of action to resolve any problems

**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?**

The Office of Insurance Licensing, Investigations, and Audits is responsible for overseeing the licensing of insurance agents/agencies, solicitors, counselors, adjusters and the registration/certification of Third Party Administrators, Foreign Risk Retention Groups, Purchasing Groups, and Premium Finance Companies. Additionally, the office is responsible for licensee self-reports, data ALERTS, oversee surplus lines tax reporting, and company examinations relating to process and agency audits. This position serves as an auditor within the Agency Audit Section monitoring the activity of licensed insurance agencies and premium finance companies.

**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 not less than 24 semester or 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:**

Knowledge, skills and abilities as defined in the job specification, plus:

- Knowledge of statutory accounting and auditing principles and practices.
- Excellent verbal and written communication skills.
- Excellent analytical skills.

**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.

None.

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

DIANE GRIGGS

5/26/2023

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