Tax Auditor III

Salary Group: B22
Class Code: 1282

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
TAX AUDITOR I	1280	B18	$45,521 - $71,055
TAX AUDITOR II	1281	B20	$51,158 - $81,351
TAX AUDITOR III	**1282**	**B22**	**$57,614 - $93,138**
TAX AUDITOR IV	1283	B24	$65,104 - $106,634
TAX AUDITOR V	1284	B25	$69,572 - $114,099
TAX AUDITOR VI	1285	B26	$76,530 - $129,430
TAX AUDITOR SUPERVISOR	1286	B27	$84,182 - $142,374
TAX AUDITOR MANAGER	1287	B29	$101,860 - $172,272

GENERAL DESCRIPTION

Performs moderately complex (journey-level) tax audits of business operations. Work involves evaluating internal controls, developing audit plans, and implementing audit plans in the examination of operating reports and accounting records to ensure legal compliance with state tax laws, administrative rules, and regulations. May provide guidance to others. Works under general supervision, with limited latitude for the use of initiative and independent judgment.

EXAMPLES OF WORK PERFORMED

Performs tax audits that are primarily complex in nature and/or medium in scale to determine compliance with tax laws, rules, and regulations.

Performs audit-sampling techniques; and tests internal controls and reconciliations.

Inspects and analyzes taxpayers’ books and records, documents exceptions, and keeps taxpayers informed of findings.

Reviews current audit files and prior audit findings; and reviews pertinent laws, rules and regulations, and other available information.

Verifies the accuracy of reports and data entries; and reports erroneous or questionable transactions to supervisor.

Traces transactions and reporting methods from accounting records to documents of original entry.

Conducts entrance conferences to identify the availability of records and to review and understand taxpayers’ accounting systems; and conducts exit conferences to discuss findings and to explain taxpayers’ rights.

Prepares and presents detailed reports of audit findings, prepares documentation to support findings and recommendations, consults with supervisor, and finalizes reviews of completed audits.

Advises authorized representatives of requirements, liabilities, overpayments, penalties, and rights to administrative hearings; and recommends improvements to accounting systems.

Assists in determining the scope of audits and developing audit plans.

Assists in verifying sales accounts, purchase accounts, accounts receivable, accounts payable, surplus accounts, reserve accounts, fixed assets, inventory, payroll, cash accounts, and other related accounts.

May perform post-audit assessments.

May testify before courts of jurisdiction and administrative hearings.

May prepare affidavits or statements to certify delinquent accounts to the proper authority for collection or correction.

May prepare and conduct tax information seminars.

May provide guidance to others.

Performs related work as assigned.

GENERAL QUALIFICATION GUIDELINES

EXPERIENCE AND EDUCATION

Experience in accounting or auditing work. Graduation from an accredited four-year college or university with major coursework in accounting, business administration, finance, economics, or a related field is generally preferred. Experience and education may be substituted for one another.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of accounting and auditing methods and systems, generally accepted auditing standards and procedures, business practices, legal contracts, business law, numerical analysis, tax and sales tax laws, and auditing techniques.

Skill in identifying mathematical, financial, or statistical irregularities; in identifying, resolving, and preventing tax-related issues by using strong analytical techniques and innovative approaches; and in the use of a computer, applicable software, and sampling techniques.

Ability to compose clear and concise audit reports; to research, analyze, and understand tax laws, rules, and regulations; to use automated audit techniques; to gather and analyze accurate and relevant audit information; to evaluate documents, records, and accounting and management operations systems for accuracy and legal conformance; to trace financial transactions from accounting records to documents of original entry for verification purposes; to maintain confidentiality and protect the privacy of state employees, taxpayers, and other members of the public; to communicate effectively; and to provide guidance to others.

REGISTRATION, CERTIFICATION, OR LICENSURE

May require certification as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Management Accountant (CMA), or Certified Government Auditing Professional (CGAP).