



Accounts Examiner

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
ACCOUNTS EXAMINER I	1073	B13	\$35,439 - \$52,388
ACCOUNTS EXAMINER II	1074	B15	\$38,976 - \$58,045
ACCOUNTS EXAMINER III	1075	B17	\$42,976 - \$64,469
ACCOUNTS EXAMINER IV	1076	B19	\$48,244 - \$76,028
ACCOUNTS EXAMINER V	1077	B21	\$54,278 - \$87,046
ACCOUNTS EXAMINER VI	1078	B23	\$61,184 - \$99,658

GENERAL DESCRIPTION

Performs accounts examination work involving examining and auditing operating reports and financial accounting records; and collecting fees, taxes, or penalties.

EXAMPLES OF WORK PERFORMED

Examines records, tax reports, and documentation submitted by taxpayers/employers and their representatives; reviews tax reports for accuracy of computation, tax rate, and tax payment; and prepares corrected tax reports.

Contacts taxpayers/employers to secure operating or tax reports; collects taxes, fees, or penalties due; and enforces tax laws.

Contacts taxpayers/employers to obtain information necessary to resolve account problems.

Audits financial records of potential taxpayers/employers to establish tax liability, and reports irregularities detected in the audit process.

Prepares tax and adjustment reports and reports of findings when audits or investigations are completed.

Collects taxes and penalties due or obtains lateness reports and uses statutory remedies to enforce the collection of delinquent reports, taxes, and penalties.

Analyzes, edits, and completes source documents in accounting and information systems.

Receives incoming calls; answers inquiries from taxpayers/employers and claimants; and provides taxpayers/employers with guidance concerning department operations or regulations, legal requirements, and taxpayers'/employers' rights, privileges, and responsibilities.

Aids state agencies in preparing payment documents.

Performs related work as assigned.

DESCRIPTION OF LEVELS

Examples of work and descriptions are meant to progress through the levels. For example, an employee at level VI may also perform work listed within the previous levels.

Note: *Factors that may distinguish between the entry and journey levels include the degree of independence in performing the work; the complexity of the work; the scope of responsibility; and the employee's related work experience, education, and certifications. Other factors may include the type, nature, scope, and complexity of assigned project(s).*

Employees at the journey levels (levels II – III) may independently perform the full range of work identified within the current or previous levels and may assist others in performing work of greater complexity.

ACCOUNTS EXAMINER I: Performs entry-level accounts examination work. Works under close supervision, with minimal latitude for the use of initiative and independent judgment. Employees at this level may have limited experience or no experience and spend the majority of their time performing simple to routine work following standard procedures.

ACCOUNTS EXAMINER II: Performs routine (journey-level) accounts examination work. Works under moderate supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may rely on direction from others to solve problems that are not standard. Employees may also occasionally assist other staff in performing job duties of greater complexity, and may:

- Process, examine, edit, and update taxpayer/employer accounts.
- Locate delinquent taxpayers'/employers' property or other assets through county property rolls and other sources.
- Advise taxpayers/employers of corrections and collect any additional monies due.
- Prepare affidavits or statements necessary to certify delinquent accounts for collection.
- Post or maintain office operating records or controls on tax collections and delinquencies.

ACCOUNTS EXAMINER III: Performs moderately complex (journey-level) accounts examination work. Works under general supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may work more independently than those at the previous levels and may routinely assist other staff in performing job duties of greater complexity. Employees may:

- Enforce state tax laws using various statutory collection tools such as account freezes, levies, bond forfeitures, filing of liens, and/or suspension of permits to collect delinquent taxes.
- Monitor legislation, hearings, and court cases relating to account examination work.
- Verify and calculate sales tax rates and unemployment compensation tax rates based on set formulas.
- Conduct regular and special reviews and investigations to ensure legal compliance, establish tax liability, or clarify reports.
- Perform collections on insufficient checks and delinquent or problematic tax accounts.

- Testify at formal or informal hearings or before courts of jurisdiction.
- Prepare controls on tax collections and related office activities.

Note: *Senior-level employees (levels IV-VI) may serve in a lead or supervisor role; however, supervisory responsibilities within this job classification series will typically be found at the level V or VI, depending on the structure and size of the supervised workgroup.*

Senior-level employees may perform the full range of work identified in the levels preceding their own and may coordinate or oversee that work for others. Factors that may distinguish between senior levels include the scope of responsibility, oversight, and authority; the nature, complexity, scope, and impact of the work performed; and the employee's related work experience, education, and certifications.

ACCOUNTS EXAMINER IV: Performs highly complex (senior-level) accounts examination work. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may:

- Instruct staff in the uniform application of tax laws in compliance with state statutes and departmental policies and procedures.
- Ensure appropriate and complete actions have been taken and entered into the tax processing systems; properly document actions; and monitor accounts for completion of subsequent actions.
- Verify validity of refund requests or overpayment; and initiate the issuance of refunds.
- Analyze tax processing procedures and system development and production procedures, and recommend appropriate changes.
- Participate in planning and implementing specific enforcement and tax processing functions.
- Review reports for accuracy and conformance to departmental and legal requirements.

ACCOUNTS EXAMINER V: Performs advanced (senior-level) accounts examination work. Works under minimal supervision, with extensive latitude for the use of initiative or independent judgment. Employees at this level may:

- Identify, determine, and document causes of problems in system design, forms, workflow, and policies and procedures; and recommend improvements.
- Review and evaluate quality and volume of production.
- Provide decals and tax stamps to taxpayers/employers, distributors, or retailers that comply with tax laws.
- Resolve discrepancies created by invalid data or processing errors.

ACCOUNTS EXAMINER VI: Performs highly advanced (senior-level) accounts examination work. Works under minimal supervision, with extensive latitude for the use of initiative or independent judgment. Employees at this level may perform some of the most complex or large-scale examinations, may provide strategic direction and oversight to others performing accounts examination work, and may:

- Prepare legally acceptable affidavits and related documents used in prosecuting violators or collecting delinquent accounts.

GENERAL QUALIFICATION GUIDELINES

EXPERIENCE AND EDUCATION

Experience in accounting and auditing work. Graduation from an accredited four-year college or university with major coursework in accounting or a related field is generally preferred.

Experience and education may be substituted for one another.

KNOWLEDGE, SKILLS, AND ABILITIES

For all levels

- Knowledge of state tax laws, rules, and regulations; and of accounting and auditing procedures and techniques.
- Skill in the use of a computer and applicable software.
- Ability to evaluate financial records and statements, to conduct investigations, to prepare concise reports, and to communicate effectively.

Additional for Accounts Examiner IV – VI levels

- Knowledge of departmental policies, procedures, and interpretations.
- Ability to analyze tax situations and to supervise the work of others.