



Independent Audit Reviewer

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
INDEPENDENT AUDIT REVIEWER I	1030	B25	\$69,572 - \$114,099
INDEPENDENT AUDIT REVIEWER II	1032	B26	\$76,530 - \$129,430
INDEPENDENT AUDIT REVIEWER III	1034	B27	\$84,182 - \$142,374
INDEPENDENT AUDIT REVIEWER IV	1036	B28	\$92,600 - \$156,612

GENERAL DESCRIPTION

Performs audit review work involving performing compliance activities to ensure legal compliance with tax laws, auditing standards, and agency policies and procedures; and reviewing audits for program economy, efficiency, and effectiveness.

EXAMPLES OF WORK PERFORMED

Reviews audit documentation for compliance with agency policies and auditing standards.

Prepares reports, determinations, and recommendations for review and approval; and communicates approved determinations and recommendations to audit staff, taxpayers, and taxpayers' representatives.

Researches and analyzes generally accepted government auditing standards, other financial standards, subject areas, control structures, and business practices to aid in making determinations and recommendations.

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 IV may also perform work listed within the previous levels.

Note: *Factors that may distinguish between 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. Employees at the journey level may independently perform the full range of work listed in the examples and may assist others in performing work of greater complexity.*

INDEPENDENT AUDIT REVIEWER I: Performs complex (journey-level) audit review work. Works under general supervision, with moderate latitude for the use of initiative and independent judgment. Employees at this level may routinely assist other staff in performing work of greater complexity.

Note: Senior-level employees (levels II-IV) may serve in a lead or supervisor role. 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.

INDEPENDENT AUDIT REVIEWER II: Performs highly complex (senior-level) audit review work. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. Employees may:

- Schedule and conduct conferences with taxpayers, taxpayers' representatives, and audit staff concerning audits and refund claims.

INDEPENDENT AUDIT REVIEWER III: Performs advanced (senior-level) audit review work. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. Employees may:

- Recommend amendments to the agency's audit policies and procedures.
- Analyze quality control error findings for trends or patterns.

INDEPENDENT AUDIT REVIEWER IV: Performs highly advanced (senior-level) audit review work. Works under minimal supervision, with extensive latitude for the use of initiative and independent judgment. Employees at this level may be considered technical experts and may:

- Prepare and review reports, determinations, and recommendations; and ensure consistent communication of determinations and recommendations to audit staff, taxpayers, and taxpayers' representatives.
- Identify and recommend process improvements.

GENERAL QUALIFICATION GUIDELINES

EXPERIENCE AND EDUCATION

Experience in audit and regulatory 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 accounting and auditing methods and systems; of generally accepted auditing standards and procedures; and of various data analysis methods, techniques, and tools.
- Skill in conducting research; in interpreting tax laws and agency policies and procedures; in identifying, resolving, and preventing tax-related issues by using strong analytical

techniques and innovative approaches; and in the use of a computer and applicable software.

- Ability to evaluate documents for accuracy and legal conformance, to review and analyze data and procedures, to provide objective determinations and recommendations that are consistent with tax laws and auditing procedures, to prepare concise reports, to quantify effects of audit results and issues, to maintain confidentiality and protect the privacy of taxpayers and other members of the public, to communicate effectively, and to provide guidance to others.

Additional for Independent Audit Reviewer II – IV levels

- Ability to supervise the work of 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).