



Tax Auditor

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
TAX AUDITOR I	1280	B19	\$48,244 - \$76,028
TAX AUDITOR II	1281	B21	\$54,278 - \$87,046
TAX AUDITOR III	1282	B23	\$61,184 - \$99,658
TAX AUDITOR IV	1283	B25	\$69,572 - \$114,099
TAX AUDITOR V	1284	B26	\$76,530 - \$129,430
TAX AUDITOR VI	1285	B27	\$84,182 - \$142,374

GENERAL DESCRIPTION

Performs tax audits of business operations conducting and/or reviewing tax audits to determine legal compliance with state tax laws, administrative rules, and regulations.

EXAMPLES OF WORK PERFORMED

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.

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.

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

TAX AUDITOR I: Performs entry-level tax audits of business operations. 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.

TAX AUDITOR II: Performs routine (journey-level) tax audits of business operations. 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. Employees at this level may:

- Trace transactions and reporting methods from accounting records to documents of original entry.
- Advise authorized representatives of requirements, liabilities, overpayments, penalties, and rights to administrative hearings; and recommend improvements to accounting systems.
- Perform post-audit assessments.
- Testify before courts of jurisdiction or administrative hearings.

TAX AUDITOR III: Performs moderately complex (journey-level) tax audits of business operations. Works under general supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may:

- Prepare and conduct tax information seminars.

TAX AUDITOR IV: Performs complex (journey-level) tax audits of business operations. Works under general supervision, with moderate 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 at this level may:

- Observe management operations, internal control systems, and accounting records of companies being audited for adequacy, accuracy, and compliance with regulations.
- Determine the scope of audits and develops audit plans.
- Investigate and audit taxpayers' financial records, operating reports, and business practices to ensure legal compliance.
- Plan and organize specific audit programs to accomplish audit objectives; and employ computer-assisted auditing techniques to minimize audit costs.
- Analyze sophisticated computer-based accounting systems to identify systematic errors that have tax consequences.
- Provide advice or information concerning tax law and regulations by telephone, letter, or personal contact to promote future compliance.

Note: Senior-level employees may perform the full range of work identified in the levels preceding their own, and/or may coordinate that work for others. Factors that may distinguish between senior levels include the scope of responsibility and authority and the nature of the clients or corporations audited.

TAX AUDITOR V: Performs highly complex (senior-level) tax audits of business operations. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may:

- Prepare affidavits or statements to certify delinquent accounts to the proper authority for collection or correction.
- Conduct special investigations into questionable accounting practices and records when necessary.
- Review work of other personnel engaged in auditing complex domestic, foreign, and multi-national corporations.

TAX AUDITOR VI: Performs advanced (senior-level) tax audits of business operations. Works under minimal supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may:

- Prepare complex audit reports, summaries, working papers, operating reports and correspondence; and review for accuracy and conformance with departmental and legal requirements.
- Develop procedures for auditing new business trends, and for computer and accounting systems.
- Confer with subject matter experts on specialized projects and make recommendations for implementation.
- Recommend changes in agency auditing procedures and present justification for recommendations.
- Verify sales accounts, purchase accounts, accounts receivable, accounts payable, surplus accounts, reserve accounts, fixed assets, inventory, payroll, cash accounts, and other related accounts.

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

For all levels

- Knowledge of accounting and auditing methods and systems, of generally accepted auditing standards and procedures, of business practices, of legal contracts, of business law, of numerical analysis, of tax and sales tax laws, and of 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 learn and use automated audit techniques; to gather and analyze accurate and relevant audit information; to evaluate documents and records 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; and to communicate effectively.

Additional for Tax Auditor III – VI levels

- Ability to evaluate accounting and management operations systems for accuracy and legal conformance; and to provide guidance to others.

Additional for Tax Auditor IV – VI levels

- Knowledge of specialized areas related to audit activity, such as computer system analysis and automated techniques.
- Ability to trace historical accounting transactions through complex corporate structures to determine taxability and ownership; to evaluate and summarize financial records for accuracy and conformance with accounting standards and legal requirements; and to present audit findings and recommendations in a clear and concise manner to individuals and/or at legal proceedings.

Additional for Tax Auditor V – VI

- Ability to serve as a lead worker providing direction 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).