



# Accounts Examiner II

Salary Group: B15

Class Code: 1074

<u>CLASS TITLE</u>	<u>CLASS CODE</u>	<u>SALARY GROUP</u>	<u>SALARY RANGE</u>
ACCOUNTS EXAMINER I	1073	B13	\$29,439 - \$46,388
<b>ACCOUNTS EXAMINER II</b>	<b>1074</b>	<b>B15</b>	<b>\$32,976 - \$52,045</b>
ACCOUNTS EXAMINER III	1075	B17	\$36,976 - \$58,399
ACCOUNTS EXAMINER IV	1076	B19	\$42,244 - \$68,960
ACCOUNTS EXAMINER V	1077	B21	\$48,278 - \$78,953

## GENERAL DESCRIPTION

Performs routine (journey-level) accounts examination work. Work involves examining and auditing operating reports and financial accounting records; and collecting fees, taxes, or penalties. Works under moderate supervision, with limited latitude for the use of initiative and independent judgment.

## 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.

Contact 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 support of the automated system.

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

Processes, examines, edits, and updates taxpayer/employer accounts.

Locates delinquent taxpayers'/employers' property or other assets through county property rolls and other sources.

Reviews tax reports and field operating reports for accuracy and legal conformity, verifies questionable tax reports by checking them against taxpayers'/employers' financial records, verifies computations, and makes necessary corrections.

Advises taxpayers/employers of corrections and collects any additional monies due.

Prepares affidavits or statements necessary to certify delinquent accounts for collection.

Posts or maintains office operating records or controls on tax collections and delinquencies.

Edits and analyzes accounting and information systems.

May contact taxpayers/employers to verify wage data on claims for unemployment insurance and assist in correcting tax reports.

May testify at formal or informal hearings or before courts of jurisdiction.

Performs related work as assigned.

## **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**

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.