



Accounts Examiner III

Salary Group: B17

Class Code: 1075

<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
ACCOUNTS EXAMINER II	1074	B15	\$32,976 - \$52,045
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 moderately complex (journey-level) accounts examination work. Work involves examining and auditing operating reports and financial accounting records; and collecting fees, taxes, or penalties. Works under general 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; to collect taxes, fees, or penalties due; and to enforce 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.

Enforces 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.

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.

Monitors legislation, hearings, and court cases relating to account examination work.

Verifies and calculates sales tax rates and unemployment compensation tax rates based on set formulas.

Reviews accounting records to verify tax report details and prepares corrected tax reports; reviews employer payroll records to verify questionable wage data for individuals filing unemployment insurance claims; reviews tax reports, field operations reports, and audit reports for legal compliance, accuracy, and completeness; and prepares reports on findings.

Edits and analyzes accounting and information systems.

Conducts regular and special reviews and investigations to ensure legal compliance, establish tax liability, or clarify reports.

Performs collections on insufficient checks and delinquent or problematic tax accounts.

Testifies at formal or informal hearings or before courts of jurisdiction.

Prepares controls on tax collections and related office activities.

May assist in the preparation and verification of legally acceptable affidavits and related documents used in prosecuting violators or collecting delinquent accounts.

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.