



Tax Auditor II

Salary Group: B20

Class Code: 1281

<u>CLASS TITLE</u>	<u>CLASS CODE</u>	<u>SALARY GROUP</u>	<u>SALARY RANGE</u>
TAX AUDITOR I	1280	B18	\$39,521 - \$64,449
TAX AUDITOR II	1281	B20	\$45,158 - \$73,788
TAX AUDITOR III	1282	B22	\$51,614 - \$84,479
TAX AUDITOR IV	1283	B24	\$59,004 - \$96,720
TAX AUDITOR V	1284	B25	\$63,104 - \$103,491
TAX AUDITOR VI	1285	B26	\$69,415 - \$117,397
TAX AUDITOR SUPERVISOR	1286	B27	\$76,356 - \$129,137
TAX AUDITOR MANAGER	1287	B28	\$83,991 - \$142,052

GENERAL DESCRIPTION

Performs routine (journey-level) tax audits of business operations. Work involves conducting and/or reviewing tax audits to determine legal compliance with state tax laws, administrative rules, and regulations. Works under moderate supervision, with limited latitude for the use of initiative and independent judgment.

EXAMPLES OF WORK PERFORMED

Performs routine tax audits and/or tax audits that are primarily small or medium in scale to determine compliance with tax laws, rules, and regulations.

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.

Traces transactions and reporting methods from accounting records to documents of original entry.

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.

Advises authorized representatives of requirements, liabilities, overpayments, penalties, and rights to administrative hearings; and recommends improvements to accounting systems.

Assists in determining the scope of audits and developing audit plans.

Assists in verifying sales accounts, purchase accounts, accounts receivable, accounts payable, surplus accounts, reserve accounts, fixed assets, inventory, payroll, cash accounts, and other related accounts.

May perform post-audit assessments.

May testify before courts of jurisdiction and administrative hearings.

May prepare affidavits or statements to certify delinquent accounts to the proper authority for collection or correction.

Performs related work as assigned.

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

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 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.

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).