



Tax Auditor IV

Salary Group: B24

Class Code: 1283

<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 complex (journey-level) tax audits of business operations. Work involves examining and verifying accounting records of complex domestic, foreign, and multi-national corporations; planning and conducting audits; and examining taxpayers' accounting systems and records. May provide guidance to others. Works under general supervision, with moderate latitude for the use of initiative and independent judgment.

EXAMPLES OF WORK PERFORMED

Performs complex tax audits on domestic, foreign, and multi-national corporations for tax compliance.

Performs audit-sampling techniques; and tests internal controls and reconciliations.

Prepares complex audit reports, summaries, working papers, operating reports and correspondence; and reviews for accuracy and conformance with departmental and legal requirements.

Observes management operations, internal control systems, and accounting records of companies being audited for adequacy, accuracy, and compliance with regulations.

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

Determines the scope of audits and develops audit plans.

Investigates and audits taxpayers' financial records, operating reports, and business practices to ensure legal compliance.

Verifies the accuracy of reports and data entries; and reports erroneous or questionable transactions to supervisor.

Plans and organizes specific audit programs to accomplish audit objectives; and employs computer-assisted auditing techniques to minimize audit costs.

Analyzes sophisticated computer-based accounting systems to identify systematic errors that have tax consequences.

Provides advice or information concerning tax law and regulations by telephone, letter, or personal contact to promote future compliance.

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 or administrative hearings.

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

May prepare and conduct tax information seminars.

May provide guidance to others.

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; of general and specialized accounting and auditing techniques; and of specialized areas related to audit activity, such as computer system analysis and automated 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, records, and accounting and management operations systems for accuracy and legal conformance; 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; to present audit findings and recommendations in a clear and concise manner to individuals and/or at legal proceedings; to maintain confidentiality and protect the privacy of state employees, taxpayers, and other members of the public; to communicate effectively; and to provide guidance 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).