

EMPLOYMENT PROGRAMS TAX EXAMINER TRAINEE**Nature of Work**

In a training capacity, acquires the ability to perform entry level professional auditing work involving on-site examination of the accounting systems, accounts, journals, invoices, and financial records of businesses and corporations to determine the proper reporting and payment of unemployment compensation and workers compensation taxes. Through formal classroom training and on-the-job training, job assignments are designed to develop familiarity with auditing procedures, knowledge of laws and regulations governing the auditing of employer accounts and the ability to research and interpret applicable data from employer records, to prepare computerized audit workpapers, to assist employers in the preparation of required reports, and to prepare and analyze financial records for completeness and accuracy. The work may require considerable travel. Performs related work as required.

Distinguishing Characteristics

This is the trainee level in the Employment Programs Tax Examiner series. Employees assigned to this class are expected to acquire the work specific knowledge, skills and abilities to function as a Tax Examiner. As technical proficiency is acquired, incumbent may be assigned more complex auditing areas with diminished oversight and direction. Work is performed under close supervision.

Examples of Work

In a training capacity:

Participates in formal classroom and on-the-job training to develop familiarity with state and federal rules, regulations, and laws, and auditing methods and procedures. Assists in the balancing and reconciling of accounting records.

Assists in posting employer wage information on automated field audit program; in posting of adjustments to reported wage information and preparation of corrected employer reports.

Assists in compiling data for preparation of audit reports; may prepare reports of limited complexity.

Assists in the analysis of employers records and various tax returns to ascertain if unreported employee wages exist.

EMPLOYMENT PROGRAMS TAX EXAMINER TRAINEE (CONT'D.)

Knowledge, Skills, and Abilities

Knowledge of generally accepted professional accounting and auditing principles and practices.

Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.

Knowledge of database principles and/or computerized accounting systems.

Skill in the use of a calculator.

Ability to use a personal computer especially in the area of accounting spreadsheet applications.

Ability to learn to prepare accurate audit entries and adjustments and perform mathematical computations accurately and quickly.

Ability to learn to develop and prepare audit schedules and working papers.

Ability to learn to analyze and interpret accounting records and various federal and state tax return documents.

Ability to communicate effectively, both verbally and in writing.

Ability to establish and maintain effective working relationships with others.

Minimum Qualifications

TRAINING: Bachelor's degree from an accredited college or university with at least 24 semester hours in accounting.

SUBSTITUTION: Certification or registration as a public accountant in West Virginia may be substituted for the training.

OR

In addition to Bachelor's degree, full-time or equivalent part-time paid experience in professional accounting or auditing work may be substituted for a maximum of 12 of the 24 required semester hours in accounting at the rate of 3 semester hours of accounting for one year of experience.

Established: 5/20/99
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