

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

Under general supervision, performs full-performance level professional auditing duties 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. The incumbent may be responsible for preparing reports on an employer's financial solvency, writing and reviewing audit programs, and analyzing complex accounting transactions and reports for compliance with auditing guidelines and procedures. Extensive travel may be required. Performs related work as required.

**Distinguishing Characteristics**

This is full-performance professional auditing work. Positions at this level are characterized by the complexity of the auditing duties. Complexity of audit duties can be defined as auditing small to medium size businesses and related types of records and being able to examine and understand related types of federal and state tax returns and documents and extract the necessary information as required by the agency. Incumbent will be responsible for scheduling their own work assignments and may also assist in training lower level examiners in preparing audit work papers and other reports and documents required by the agency.

**Examples of Work**

- Accumulates document evidence in support of audit adjustments, recommendations and reports.
- Prepares audit narrative reports and work papers to support audit adjustments and recommendations.
- Reviews and compares payments for labor from various federal/state tax returns with wages reported to this agency.
- Make basic audit entries on field audit program, prepares corrected reports from audit adjustments and attempts to collect monies due from audit adjustments.
- Compiles and prepares data for comparison with reported wages.
- Reviews and examines employers cash disbursement records and financial reports for unreported payments for labor services.

**EMPLOYMENT PROGRAMS TAX EXAMINER (CONT'D.)****Examples of Work (Cont'd.)**

- Analyzes employee/contract labor issues and documentation, deferred compensation plans to determine if wages/compensation are taxable for unemployment compensation and workers compensation coverage.
- Evaluates accuracy of payroll posting system: analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as generally accepted accounting principles.
- Maintains knowledge of current trends and developments in the field.

**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 prepare accurate audit entries and adjustments and perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability 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:** 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 in accounting for one year of experience.

**EMPLOYMENT PROGRAMS TAX EXAMINER (CONT'D.)**

**Minimum Qualifications (Cont'd.)**

**EXPERIENCE:** One year of full-time or equivalent part-time paid professional experience in accounting or auditing work.

**SUBSTITUTION:** Master's degree in accounting may substitute for the required experience. Certification or registration as a public accountant in West Virginia may be substituted for the training and required experience.

Established: 5/20/99  
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