

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

Under limited supervision, performs advanced 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 and workers compensation taxes. Performs specialized work in the development and installation of new auditing programs; assists in the development and implementation of computerized auditing applications. Performs as an audit team leader for large complex audits. Trains and reviews the work of entry level auditors. Extensive travel may be required. Performs related work as required.

**Distinguishing Characteristics**

This level is distinguished from the Employment Programs Tax Examiner by the responsibility for advanced level auditing duties. Complexity of audit duties at this level is defined as auditing large businesses with complex accounting systems and related types of federal and state tax returns. Positions at this level are responsible for assisting in the development and installation of new auditing programs and procedures and for the training of entry level auditors.

**Examples of Work**

Assists in the development and installation of auditing programs.

Functions as audit team leader on large, complex audits.

Prepares or reviews a variety of professional accounting and other reports such as they relate to policies, procedures, laws and regulations of federal and state taxing authorities and this agency.

Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation of the validity of employers payroll posting systems, prepares detailed reports of findings, recommendations to employers and agency officials.

Reviews prior audit reports and financial statements of employers audited.

Analyzes complex employee/contract labor issues and documentation, deferred compensation plans, etc. and decides what compensation to be included as taxable for unemployment compensation and workers compensation coverage.

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

**Examples of Work (Cont'd.)**

- Evaluates internal controls of various payroll systems; analyzes financial records of employers for completeness and accuracy to determine compliance with state and federal law as well as with reporting and coverage requirements of this agency.
- Maintains knowledge of current trends and developments in the field.
- May supervise and review work completed by lower level tax examiners.
- May train lower level tax examiners to prepare audit work papers, documents and reports required of employers, and in policies and procedures prescribed by the agency.

**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 applications.
- Ability to use a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the use of a calculator.
- 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.
- Ability to communicate effectively, both verbally and in writing.
- Ability to use sound technical judgement in determining the accuracy and completeness of financial information obtained.
- Ability to establish and maintain effective working relationships with others.

**EMPLOYMENT PROGRAMS TAX EXAMINER, SENIOR (CONT'D.)****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 of accounting for one year of experience.

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

**SUBSTITUTION:** Master's degree in accounting may substitute for two years of the required experience. Certification as a Public Accountant in West Virginia may substitute for the training and the two years of the required experience.

Established: 5/20/99  
Revised: 6/13/00  
Effective: 6/13/00