Nature of Work
Under direct supervision, performs entry-level professional auditing work examining the accounting systems, accounts, journals, invoices, inventories and budget and financial records of small and medium size businesses, corporations or local government entities. The probationary period for this classification is twelve (12) months, after which time the incumbent gains permanent status but may still work at the Tax and Revenue Auditor 1 level. Contacts are with attorneys, accountants, business owners and government officials. Considerable in-state and out-of-state travel is involved. Performs related work as required.

Distinguishing Characteristics
Positions in this class are in a training period and may work at this level until such time that audits are being performed independently and consistently with no errors, as determined by the supervisor.

Examples of Work
Determines the proper reporting procedures and payment of taxes by examining the accounting systems, accounts, journals, payroll records, invoices, inventories and budget and financial records of small and medium size entities.
Reviews previous audits and discusses current audit goals and objectives by scheduling assignments and setting up pre-audit interviews with the taxpayer, taxpayer’s representative, or government official.
Establishes appropriate tax rate by calculating tax liabilities, credits and/or assessments.
Discusses adjustments, corrections, and issues involved during the audit by participating in post-audit conferences with the taxpayer or government official.
Maintains accurate resource information for audit summarization upon completion of the audit, including cooperation received, state of accounts and records, working conditions, type of business and any objections voiced by the taxpayer or government official; may utilize a laptop computer to enter data and prepare reports.
Keeps informed of court decisions that may affect tax laws, rules and regulations.
Attends applicable training provided by the agency.

Knowledge, Skills and Abilities
Knowledge of the principles and practices of accounting and bookkeeping.
Knowledge of applicable federal, state and local tax laws, rules and regulations.
Skill in the presentation of factual material, both written and orally.
Ability to analyze and interpret accounting data and reports of limited complexity to determine compliance with federal, state and local tax laws.
Ability to prepare clear and accurate reports describing auditing activities and findings.
Ability to work effectively with taxpayers, government officials and the general public.
Ability to make mathematic calculations rapidly and accurately, either manually or by electronic device.
Ability to learn to use a computer and computer programs.
Ability to communicate effectively, both orally and in writing.
Minimum Qualifications

Training: Bachelor’s degree from a regionally accredited college or university with a major in accounting, auditing, business administration, economics, finance, financial management or a closely related field, which must have included twelve (12) semester hours of accounting.

Special Requirement: A valid driver’s license and the availability of an automobile is required. Possession of a working home telephone (either land line or cell phone) and the availability of high-speed internet access of at least four (4) to six (6) megabit speed is also required.

Promotional Only: Four (4) years of full-time or equivalent part-time paid experience as a Tax Audit Clerk, Revenue Agent or Taxpayer Service Representative with the West Virginia State Tax Department and successful completion of twelve (12) semester hours of accounting from a regionally accredited college or university may substitute for the required training.

Established: 08/19/1993
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