

TAX AND REVENUE AUDITOR 2**Nature of Work**

Under general supervision, performs full-performance level tax field auditing involving on-site examination of the accounting systems, accounts, journals, invoices, inventories and budget and financial records of businesses, corporations and local government entities to determine the proper reporting and payment of taxes and compliance with federal, state and local rules and regulations. Contacts with attorneys, accountants, business owners, and government officials are extensive. Considerable in-state and out-of-state travel is involved. Performs related work as required.

Distinguishing Characteristics

Positions in this class are full-performance level. A Tax and Revenue Auditor 2 requires less supervision than a Tax and Revenue Auditor 1 and exercises independent judgment. Positions in this class are assigned audits of medium size and have obtained considerable knowledge of all types of taxes, financial records and federal, state and local rules and regulations.

Examples of Work

Determines the proper reporting procedures and payment of taxes by examining the accounting systems, accounts, journals, payroll records, invoices, inventories and other financial records of businesses, corporations and local governments.

Determines the amount of monetary discrepancies, describing in detail the reasons for the discrepancy by reconstructing the records and preparing a summarization schedule.

Conducts post-audit conferences with the taxpayer, taxpayer's representative or government official and explains the rules and regulations behind the decisions of the auditor.

Completes an audit by summarizing in a final report all audit procedures and issues involved, including cooperation received, state of accounts and records, working conditions, type of business and any objections voiced by the taxpayer; may utilize a laptop computer to enter data and prepare reports.

Acts as a witness for the state by attending pre-assessment conferences, and/or departmental hearings. Assists in the training and development of employees in the Tax and Revenue Auditor 1 classification in the areas of examining records, auditing techniques and application of tax laws, rules and regulations.

Knowledge, Skills and Abilities

Knowledge of the principles and practices of auditing, accounting and bookkeeping.

Knowledge of federal, state and local tax laws, rules and regulations.

Skill in the presentation of factual material, both written and orally.

Ability to determine the accuracy and adequacy of technical accounting systems, methods and procedures.

Ability to advise commercial accounts and local government officials on accounting methods and systems to facilitate future audits and aid them in preparing future reports.

Ability to analyze and interpret financial data and technical accounting reports and to apply tax laws and interpretations to the specific situation.

Ability to promptly prepare comprehensive reports and summarizations pertaining to tax audits.

Ability to communicate effectively, both orally and in writing.

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TAX AND REVENUE AUDITOR 2 (cont'd)

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.

Experience: Three (3) years of full-time or equivalent part-time paid experience in professional tax related auditing or accounting work.

Substitution: A Certified Public Accountant certificate may be substituted for all required experience. A Master's degree from a regionally accredited college or university in any of the areas listed above may substitute for two (2) years of experience.

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: Two (2) years of full-time or equivalent part-time paid experience as a Tax and Revenue Auditor 1 with the West Virginia State Tax Department.

Established: 08/19/1993

Revised: 11/18/1996; 02/24/2009; 06/09/2009; 12/04/2017

Effective: 12/04/2017