Nature of Work
Under limited supervision, performs advanced level tax field auditing involving the onsite examination of highly complex accounting systems, accounts, journals, payroll records, invoices, inventories and budget and financial records of businesses, corporate accounts 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. Acts as lead worker and trains lower level employees. Performs related work as required.

Distinguishing Characteristics
Positions in this class have acquired a thorough knowledge of tax laws and are familiar with the accounting and financial systems in many industries and governments and performs highly complex audits. A Tax and Revenue Auditor 3 exercises considerable independent judgment, working under limited supervision. Positions at this level trains new auditors and acts as the lead auditor in group audits.

Examples of Work
Audits records requiring the application of specialized accounting skills, such as detailed cost allocations, by examining highly complex and specialized accounting, budget, payroll and financial systems.
Acts as lead auditor on team audits by distributing work papers and directing activities, including pre- and post-audit conferences.
Examines work on all team audits by reviewing on-site work papers.
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.
Instructs, trains and advises subordinate auditors in the application of administrative decisions and the prescribed methodology of the division.
Teaches audit methods, tax law and regulations by participating in formal orientation program for Tax and Revenue Auditor 1s.

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 interpretation of factual material, both written and orally.
Ability to evaluate difficult accounting problems and to analyze and interpret complex accounting records.
Ability to work independently to determine the accuracy and adequacy of technical accounting systems, methods and procedures.
Ability to advise large commercial/industrial accounts and government officials on accounting methods and systems to facilitate future audits and aid in preparing future reports.
Ability to interpret various types of financial data and highly technical accounting reports and to apply tax laws and interpretations to the specific situation.
Knowledge, Skills and Abilities (cont’d)
Ability to identify problems and provide solutions in determining compliance with state tax laws.
Ability to communicate effectively, both orally and in writing.
Ability to work effectively with corporate and government officials, accountants, attorneys, taxpayers
and the general public.
Ability to prepare comprehensive reports and summarizations pertaining to tax audits.

Minimum Qualifications
Training: Bachelor’s degree from a regionally accredited college or university with a degree 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: Five (5) 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 substitute 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 the required 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: Three (3) years of full-time or equivalent part-time paid experience as a Tax and
Revenue Auditor 2 with the West Virginia State Tax Department.

Established: 08/19/1993
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