

DESCRIPTION: Under general supervision, conduct moderately complex auditing functions related to tax compliance for the Department of Revenue utilizing professional accounting and auditing methods. Incumbents function as in-charge auditors for less complex assignments and assist higher classified staff in conducting complex audits as part of a larger audit team; may independently plan, organize, and conduct advanced level 4 audits after demonstrating the required skills and abilities; performs related work as assigned.

DISTINGUISHING CHARACTERISTICS: (A position is assigned to this class based on the scope and level of work performed as outlined below.)

This is the second of five levels of the Revenue Auditor class series within the Department of Revenue: Revenue Auditor I, Revenue Auditor II, Revenue Auditor III, Revenue Auditor IV, and Revenue Audit Manager. Positions at this level are primarily assigned as the in-charge auditor for level 2 and 3 audits. As incumbents develop their knowledge and skills, they will be assigned as an in-charge auditor of the advanced level 4 audits. The level of work assigned and continued training received distinguish this class from the Revenue Auditor III. The Revenue Auditor II is an under-fill class for existing Revenue Auditor III positions and cannot be a permanent assignment. Incumbents must demonstrate competency acting as an in-charge auditor for level 4 audits prior to advancement. The agency determines the training period based on the individual's background, success in training and level of proficiency as assignments increase in difficulty. Upon completion of the training and meeting the minimum qualifications of the Revenue Auditor III, employees are promoted to the Revenue Auditor III classification.

The Revenue Auditor class series differs from the Auditor series in that incumbents are solely conducting audits related to tax compliance with the various tax programs administered by the Department of Revenue. Due to the range and variance in the complexity of the audits, incumbents perform duties in a training capacity before a promotion to the full performance level of Revenue Auditor III. In contrast, both levels in the Auditor series are considered full performance classes, with the Auditor Senior serving more as a work leader. Audits conducted by these incumbents cover a broader range of financial and statistical records.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do these listed examples include all the duties that may be assigned.)

Assist the in-charge auditor of level 3 & 4 audits in researching and analyzing taxpayers' accounting system to determine the reliability of the records to be audited. Assist in researching and analyzing taxpayers' organizational structure, financial and business activity.

Function as in-charge auditor to plan and conduct level 1, 2, or 3 audits. Assign auditing duties and provide training and review of less experienced auditors of the same or lower classification. Prepare and discuss feedback reports to document employee performance.

Audit taxpayers' records as assigned by an in-charge auditor to determine tax liability by utilizing statistical sampling and other complex testing techniques to analyze large amounts of records such as tax returns filed, journals, contracts, invoices, and purchases.

Prepares audit work papers and review notes to document, support, and explain audit findings; submits for review and approval.

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Communicate with taxpayers to explain the audit process, obtain records and other information, and answer questions.

Present and defend findings to the taxpayer, in-charge manager, and Department level review. Appear as a witness in administrative and court proceedings for protested cases.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed to perform the work assigned.)

Knowledge of: generally accepted accounting principles and/or auditing standards, practices, and procedures; financial and statistical audit principles, standards, procedures, theories; State and federal rules, regulations, and statutes pertinent to tax compliance.

Ability to: communicate in person, by telephone, and in writing with co-workers, supervisor, client representatives, and taxpayer to compose clear, concise reports of audit, to gather information and explain audit procedures, or testify in hearings and court; establish and maintain effective working relationships with co-workers, taxpayers, their representatives, and others involved in the audit process; interpret and apply financial/accounting principles and instructions to analytical situations; exercise limited independent judgment and decisiveness in variety of settings; use computers and other office equipment; work with computer spreadsheet and data management applications; navigate computer, on-line, and web-based accounting systems; perform data analysis to audit, deduce, assess, conclude and appraise; use discretion in selecting and applying established criteria to define consequences and develop alternatives; provide guidance and interpretation to others, including the public and co-workers, regarding rule application, policies, procedures and standards to specific situations; apply principles of rational systems, interpret instructions to meet variations in assigned objectives; use creativity and decisiveness in situations involving the evaluation of information against measurable and verifiable criteria.

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Bachelor's degree in business administration or accounting or the equivalent; with at least 24 semester hours in accounting or auditing, AND one year experience as an in-charge auditor.

LEGAL REQUIREMENTS: (These qualifications are mandated by federal/state laws, statutes, and/or regulations.)

Positions in this classification are subject to Title 42, Nebraska Administrative Code Chapter 1.002: Minimum Standards for Government Employees Identified as Auditors. The basic requirement is a Bachelor's degree in business administration or the equivalent, with at least 24 semester hours of accounting or auditing.

SPECIAL NOTES:

Some positions in this class may require possession of a valid driver's license or the ability to provide independent authorized transportation in order to perform work-related travel. Overnight travel may be required.

State agencies are responsible to evaluate each of their positions to determine their individual overtime eligibility status as required by the Fair Labor Standards Act (FLSA).