

STATE OF NEBRASKA CLASS SPECIFICATION
REVENUE AUDITOR III

EST: **08/14** - REV: **12/16**
CLASS CODE: **A21253**

DESCRIPTION: Under limited supervision, conduct advanced auditing functions related to tax compliance for the Department of Revenue utilizing professional accounting and auditing methods. Incumbents function as in-charge auditors for difficult level 3 & 4 audits, assign duties to and serve as a mentor to less experienced auditors or conduct specialized audit functions in areas such as motor fuels, tax incentives, corporation income taxes, and audit selection and scheduling; 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 third 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. The Revenue Auditor III is the full performance classification, where incumbents spend the preponderance of time functioning as the in-charge auditor for level 3 and 4 audits or coordinating a specialized audit function. The advanced level of work assigned, supervision received, and assignment to special projects distinguish this class from the Revenue Auditor II. This class is distinguished from the Revenue Auditor IV classification, where those incumbents are responsible to approve completed level 1 and 2 audits and assessments.

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 promotion to the full performance classification 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 performed by these incumbents cover a broad 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.)

Determine procedures and findings for level 3 & 4 audits. Research and analyze taxpayers' accounting system to determine the reliability of the records to be audited. Research and analyze taxpayers' organizational structure, financial and business activities in order to identify taxability issues and type of audit to conduct.

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

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

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.

Assign auditing duties, provide training to, and review the work of assistant auditors. Prepare feedback reports to document employee performance. For training purposes, may function as an assistant auditor.

Coordinate the performance of specialized audit functions in areas such as motor fuels, tax incentives, corporation income taxes, individual income taxes, statistical sampling, data analytics, audit selection or audit scheduling.

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; sampling methods sufficient to select a representative samples that will permit drawing conclusions about population values at the desired level of confidence.

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 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; licensure as CPA with two years' experience as in-charge auditor OR three years' experience as 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).