

DESCRIPTION: Under limited supervision, applies knowledge and technical expertise to resolve the most complex and sensitive audit issues related to tax compliance for the Department of Revenue. Develops managerial knowledge, skills, and abilities while assisting a Revenue Audit Manager with the management of assigned audit functions. Reviews and approves audit findings and assessments for level 1 and 2 audits; 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 fourth 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 IV is the highest non-supervisory level in this series. Incumbents are considered subject matter experts in various tax programs and are assigned audits and other audit functions with the greatest degree of difficulty. They are responsible for reviewing and approving level 1 and 2 audits and assessments; incumbents must be a Certified Public Accountant to perform these duties. This class is distinguished from the Revenue Audit Manager by the lack of supervisory responsibilities and is not involved in strategic/policy planning the preponderance of time.

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.)

Assist the Revenue Audit Manager in the management of assigned audit functions by conducting specialized audit work requiring the use of advanced techniques, practices, or policies and train and coach others in their use.

Review completed level 1 and 2 audits or specialized audit work to determine the appropriateness of findings and conformance to standards; issue review points to the auditor in-charge; follow up on necessary changes; approve the issuance of the audit assessment, tax incentive refund claims, or other action.

Communicate with taxpayers to explain the assigned audit functions, defend findings, obtain records and other information, and answer questions.

Assign duties, provide training to, and review the work of auditors and specialized audit staff. Prepare feedback reports to document employee performance.

Research and develop techniques, practices, and policies to address specialized audit functions and non-routine auditing issues.

Plan and conduct level 3 & 4 audits.

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 AND current licensure as CPA with five years' experience as in-charge auditor, including one year of experience coordinating a specialized audit function, which could include but is not limited to motor fuels, tax incentives, corporation income taxes, individual income taxes, sales and use taxes, statistical sampling, data analytics, governmental auditing, corporate internal auditing, computer assisted auditing, or audit assessments.

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

Positions in this classification are subject to the following Administrative Code and State Statutes: Title 42, Nebraska Administrative Code Chapter 1.002; State Statutes 1-136(1) (a), 1-136.02(1) (b), and 1-157.

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).