

**DESCRIPTION:** Under administrative direction, manages and supervises a unit of the Revenue Audit Section, Compliance Division, involved in auditing tax programs for compliance, and is part of the Department of Revenue's management team, engaged in broad, overarching strategic planning and system analysis. Incumbents provide professional counsel as an accounting and auditing expert to advise the Tax Commissioner and other agency management with impact across tax programs, services, and agency functions; performs related work as required.

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

This is the final level 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 Audit Manager is the supervisory position for this class series. Incumbents determine and direct procedures and policies within their prospective area of responsibility including personnel actions, audit procedures, development of electronic systems, regulations/policies regarding compliance, and authorizing assessments/liability of taxpayers. Incumbents must hold an active Certified Public Accountant permit to issue assessments and sponsor audit employees obtaining required experience towards a CPA permit. This classification is distinguished from the lower level classes in this series by the supervisory responsibilities and involvement in agency-wide strategic and policy planning.

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

Advise the Tax Commissioner about audit processes and methodologies to ensure adequate review of accounting systems, determinations of liability, and sufficient controls testing. Direct the writing, updating, and selection of audit processes and procedures and the implementation of technology to identify and pursue tax underreporting.

Develop policies, regulations, or procedures to address changes or compliance needs in assigned tax program. Develop and implement an effective audit selection process. Recommend policy decisions impacting accounting, auditing, and taxability issues utilizing prior practice and statutory analysis. Make legislative recommendations, evaluate impact of legislative bills, and implement legislative changes.

Train staff in the policies and procedures of tax auditing to maintain and improve the performance levels of employees through exposure to job knowledge and abilities necessary to perform the work in accordance with established performance standards. Oversee the scheduling of assignments, special projects and other assignments based upon prioritization of tasks and compatible employee skills.

Compares work performance of staff with established standards to determine the quality and quantity of the employee's work, to recommend personnel actions such as appointments, promotions, disciplinary actions, grievance dispositions, status changes, and separations to agency management staff, to identify employee training needs, and to improve employee work performance and enhance career advancement potential.

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Reviews audit case files prepared by auditors to determine the appropriateness of decisions and actions taken by workers, to determine whether files are complete and accurate, to obtain information to use in evaluating the work performance of employees supervised, and to meet administrative policies of the agency.

Issue notices of deficiency determinations to taxpayers, review and approve refund and tax benefits for tax incentive programs.

Direct agency audit of the Nebraska Public of Auditor Accounts. Direct the preparation of annual reports submitted to the legislature; respond to requests from other agencies or government bodies; serve as subject matter expert to represent the agency at administrative hearings.

Develop and issue written positions on audit and tax issues. Correspond with taxpayers and taxpayer representatives to explain and interpret significant audit findings in relationship to current interpretation and application of the various tax laws.

**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 sample that will permit drawing conclusions about population values at the desired level of confidence; the organizational structure, functions, rules, policies and standards of the agency and the audit division; the organizational structure, functional relationship and administrative processes of the executive and legislative branches of State government; computer applications to accounting systems.

Ability to: plan, organize and assign the work of employees supervised; evaluate employees supervised based upon their capabilities, performance, and adherence with unit standards; communicate in person, by telephone, and in writing with co-workers, supervisor, client representatives, and taxpayer to exchange tax law and administrative rulings; interpret and apply tax laws and administrative rulings to the audit process; develop and evaluate policy options and plans of administrative action for solving organizational and operational problems; coordinate administrative/program operations and activities; develop and implement program objectives and performance goals; manage the material and human resources assigned.

**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, at least 24 semester hours in accounting or auditing, current permit to practice as a Certified Public Accountant, and at least five years' experience with auditing and tax compliance.

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

Positions in this classification are subject to the following Administrative Codes and State Statutes: Title 42, Nebraska Administrative Code Chapter 1.002; Title 41, Nebraska Administrative Code Chapter 1.004; State Statutes 1-136-1(a), 1-136.02-1(b), and 1-157.

**SPECIAL NOTE:**

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).