

TAX AUDIT SUPERVISOR

JOB DESCRIPTION

Classification Responsibilities: The Tax Audit Supervisor is responsible for supervising Tax Audit staff, and coordinating audits to determine the tax liability of private businesses. The incumbent in this class acts as the technical expert in the field of municipal sales tax auditing. As the technical expert, the incumbent ensures that all audits are accurate and consistent with tax laws, resolves problems presented by business owners and managers including contested audit reports, and serves as the City's representative in formal hearings regarding tax liability. A significant element of the work involves developing, updating, and approving work procedures, including formal audit programs, audit selection methods, and various report and documentation formats. The incumbent represents the City in multi-jurisdictional conferences and serves as a representative of the City on the Unified Audit Committee. Responsibilities also include reviewing tax bills introduced by the Arizona Legislature and providing recommendations to the City's Intergovernmental staff, in addition to working with City Attorney staff in the writing of City tax law. This class performs related duties as required.

Distinguishing Features: This class is distinguished from the Senior Tax Auditor, Lead Tax Auditor, and other auditing classifications by its responsibility for supervising the sales tax auditing function in the Tax Audit and Collections Division. This class is supervised by the Audit and Tax Collections Administrator through production activity reports, conferences, and completed audit reports. This class is FLSA exempt-professional.

QUALIFICATIONS

Minimum Qualifications Required. Any combination of training, education, and experience equivalent to graduation from an accredited college or university with a Bachelor's Degree in Accounting or a related field. Extensive (5+ years) experience as an auditor; OR three years full-time employment with the City of Mesa as a Senior Tax Auditor and/or Lead Tax Auditor.

Special Requirements. Must possess a valid Arizona Driver's License by hire date.

Substance Abuse Testing. None.

Preferred/Desirable Qualifications. Computer coursework and experience with personal computer (PC) applications, such as: Word, Access, and Excel is desirable.

ESSENTIAL FUNCTIONS

Communication: Informs City departments and management of changes in sales tax laws affecting revenues. Communicates with auditing and collections staff in order to train staff, gather information, or provide direction. Prepares various written communications, such as: performance appraisal forms, audit work papers, supporting documentation, field audit reports, and hearing arguments supporting audit findings and assessments. Communicates with various people in order to obtain independent financial data and convey tax laws.

Manual/Physical: Attends tax hearings acting as a representative for the Tax Administrator and defends City assessments. Operates a motor vehicle requiring a standard Arizona Driver's License in

order to attend meetings. Reviews the work of subordinates and others to determine compliance with accounting principles, auditing standards, and tax laws. Inspects, monitors, and evaluates accounting records, real estate records, and building permits to determine compliance with tax laws. Operates PCs, calculators, copiers, printers, and microfilm readers in order to prepare various reports. Moves boxed accounting records to and from a taxpayers' workplace. Meets scheduling and attendance requirements.

Mental: Prepares the annual audit plan and establishes priorities of assignments. Tracks and monitors new tax legislation working closely with the City's legislative liaison. Reviews and authorizes the use of various audit techniques and procedures tailored to the individual business records and the specific business activities of the taxpayer. Researches, plans, and organizes out-of-state audit trips. Resolves inquiries and complaints from taxpayers and the general public. Conducts research and prepares special studies and reports.

Knowledge and Abilities:

Knowledge of:

generally accepted accounting principles and practices;
generally accepted field audit principles and practices;
City of Mesa privilege license and use tax codes;
State of Arizona sales and use tax laws;
various industrial accounting practices;
principles of employee supervision and training;
basic public relations techniques;
automated accounting systems; and
random and statistical sampling techniques used in field auditing.

Ability to:

interpret sales and use tax codes and laws to determine actual tax liability of businesses audited;
determine violations and non-compliance;
organize, direct, and implement a tax audit program;
trace business transactions from point-of-sale documents through sales journal, general ledger, and related financial records to determine that transactions are accurately recorded and that adequate internal controls exist;
interact with subordinates to maximize production and minimize delays and problems;
explain state and local tax laws, codes, and audit procedures to business partners, managers, attorneys, and accountants;
train audit staff by presenting recent tax rulings, court cases, procedural changes, and related legal issues;
discuss audit results at a closing conference to explain methodologies, legal interpretations, and final assessment total;
project audit program revenues;
formulate user requirements for a computerized sales tax reporting system;
supervise and evaluate staff;
detect and explain significant account irregularities;
deal tactfully with controversial public relations problems;
communicate clearly and concisely, both orally and in writing; and
establish and maintain cooperative working relationships with those contacted in the course of work.

The duties listed above are intended only as general illustrations of the various types of work that may be performed. Specific statements of duties not included does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Job descriptions are subject to change by the City as the needs of the City and requirements of the job change.

Revised 6/15

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PAY GRADE: 52

EEO-Prof

NDOT SAFETY-No

SECURITY-No

NDOT RANDOM-No

DOT SAFETY-No

CDL-No

RESP-No

IND-8803

JOB FCTN-FIN

SWORN-No

INCREMENTS 62-200