

TAX AUDITOR

JOB DESCRIPTION

Classification Responsibilities: A Tax Auditor is the entrance level of the professional tax auditing class series and is primarily responsible for auditing Transaction Privilege Tax (TPT), also known as sales tax. The employee performs responsible, professional work in the auditing of financial records of businesses to calculate sales/TPT and Use Tax liability; determining compliance with established policies, procedures, codes, and ordinances ("laws"); and generating tax revenues for the City and other Arizona taxing jurisdictions. This class performs related duties as required.

Distinguishing Features: The work assigned to the Tax Auditor class involves the acquisition and application of professional knowledge and judgment. This class is distinguished from the Senior Tax Auditor class in that the latter handles advanced level audits requiring well-developed professional knowledge of accounting theory, and investigative and reconstructive accounting skills that are utilized when records are incomplete, poorly kept, or extremely complex. This class is supervised by the Tax Audit Supervisor through work papers, reports, and conferences. Employees in this class may progress by noncompetitive promotion to a Senior Tax Auditor after successfully completing original City probation, being employed a minimum of one year as a City of Mesa Tax Auditor, meeting the specific criteria-based promotion requirements, and meeting the minimum qualifications of the Senior Tax Auditor classification. This class is FLSA exempt-administrative.

QUALIFICATIONS

Employee Values: All employees of the City of Mesa are expected to uphold and exhibit the City's shared employee values of Knowledge, Respect, and Integrity.

Minimum Qualifications Required. Any combination of training, education, and/or experience equivalent to graduation from an accredited college or university with a Bachelor's Degree in Accounting, Auditing, or closely related area. Some (6 months - 1 year) experience performing full-time, professional-level accounting or general auditing duties.

Special Requirements. Must possess a valid Class D Arizona Driver's License within 90 days of hire or promotion date. Requires the use of a personal vehicle on City business. Requires valid liability insurance with minimum statutory coverage within 90 days of hire.

Substance Abuse Testing. None.

Preferred/Desirable Qualifications. Proficiency in the use of personal computers (PCs), including Windows-based software, such as Word, Excel, and Adobe Acrobat Pro is highly desirable.

ESSENTIAL FUNCTIONS

Communication: Communicates with the public, other City employees, management, contractors, public officials, attorneys, and hearing officers etc. to perform audits, obtain independent financial data, present audit results, and convey tax laws. Prepares audit work papers, using the Arizona Department of

Revenue Tax Calculation System, referencing all supporting documentation, field audit reports, and hearing arguments that substantiate and convey audit findings and tax assessments. Communicates the audit scope and procedures to taxpayers and staff.

Manual/Physical: Reviews the work products of others to ensure compliance with standard operating procedures, 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. Drives to taxpayers' location to perform audit, requiring a standard Class D Arizona Driver's License. Operates computers, calculators, copiers, printers, and microfilm readers. Enters data into a personal computer and calculator in order to complete audits. Moves boxed accounting records to and from taxpayers' workplace.

Mental: Plans, organizes, and directs the activities of the audits. Prioritizes own work. Resolves procedural, operational, and other audit-related problems by adjusting audit programs and reconstructing accounting records. Coordinates work activities and program functions with other cities or other agencies. Conducts research and analyzes data, such as accounting records, financial statements, industry statistics, and public records to select audits and carry out audit procedures. Performs mathematical calculations; statistical computations; financial and cost analysis; and recording of income, deductions, and use tax purchases. Comprehends and makes inferences from accounting records, financial statements, and public records to determine taxable activity. Learns accounting principles, audit standards, taxation issues, and computer operations both on-the-job and in a classroom setting. Evaluates taxpayers systems to determine the reliability of accounting records.

Knowledge and Abilities:

Knowledge of:

Generally Accepted Accounting Principles (GAAP);
Generally Accepted Auditing Standards (GAAS);
City of Mesa TPT and Use Tax Codes and Regulations;
State of Arizona TPT and Use Tax Laws and Statutes; and
TPT and Use Tax Codes and Regulations of other Arizona Municipalities (Model City Tax Code).

Ability to:

interpret TPT and Use Tax codes/laws to determine actual tax liability of businesses audited;
trace business transactions from point of sales 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 business owners or managers to establish and maintain effective working relationships;
exercise initiative and independent judgment in working on-site during field audits;
make decisions based on facts/information available and applicable tax laws;
explain/interpret state and local tax codes/laws to business owners/managers/officers;
determine scope of audit by examining subsidiary records, identifying types of source documents, ascertaining nature of accounting system, analyzing internal control system, and identifying types of supplemental documentation available to prepare an appropriate audit program;

prepare narrative report, including detailed work papers of the audit procedures and results, including law/code interpretations to document audit findings and methodology;
communicate audit scope and procedures with appropriate staff (owner, manager, controller, accountant, etc.) of business being audited to explain reasons for the audit and the procedures being followed to determine tax liability of the business;
schedule business income for audit period by classifying documents by income type/nature to facilitate sampling activities;
compute actual tax liability by applying data found in sampling evaluation to total business income figures in order to ensure that the City receives tax revenues due; and
discuss audit results, at a closing conference, with business officials to explain audit findings and methodologies, discuss legal interpretations, and obtain any additional documentation regarding the businesses' tax liability.

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.

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INCREMENTS 57-200

PAY GRADE: 46

IND-8810

SWORN-No