

SENIOR TAX AUDITOR

JOB DESCRIPTION

Classification Responsibilities: The Senior Tax Auditor is primarily responsible for performing professional Transactional Privilege Tax (TPT) auditing work, known as sales tax, involving on-site field audits of businesses located both in and out of the City that are liable for sales/TPT and Use Tax under the City of Mesa and State of Arizona codes/regulations/ordinances/statutes (“laws”). Duties include: auditing financial records of taxable businesses to calculate sales/TPT and Use Tax liability; determining compliance with established policies, procedures, and tax laws; and generating tax revenues for the City of Mesa and other Arizona taxing jurisdictions. This class performs related duties as required.

Distinguishing Features: The Senior Tax Auditor is distinguished from the Tax Auditor by the responsibility for performing journey-level TPT auditing duties, whereas the Tax Auditor is an entry-level classification. Employees in this class must be able to comprehend and interpret City of Mesa TPT and Use Tax laws, as well as Federal, State of Arizona, and other Arizona municipalities' TPT and Use Tax laws. The position requires a high level of communication skills since a written comprehensive report, which may be the basis for legal action, is prepared for each audit detailing the procedures followed, facts discovered, and determinations made based on these facts and applicable TPT laws. The position also assists in the training of less experienced auditors, primarily in a field setting during actual TPT audits. Employees in this class may be required to travel both in and out-of-state in order to complete assignments. Employees may progress to this classification via noncompetitive promotion after successful completion of original City probation, a minimum of one year as a City of Mesa Tax Auditor, and meet both the specific criteria-based promotion requirements and the minimum qualifications of the Senior Tax Auditor classification. This class is supervised by the Tax Audit Supervisor and 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 a closely related area. A minimum of three years full-time, professional-level accounting or general auditing experience.

Special Requirements. Must possess a valid Class D Arizona Driver's License within 90 days of hire 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 in order to perform audits, obtain independent financial data, present audit results, and convey the tax laws. Trains audit staff regarding tax issues, accounting principles, and audit procedures. 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. Monitors, and evaluates accounting records, real estate records, building permits, public data bases, etc. to determine compliance with tax laws. Operates a vehicle requiring a valid Class D Arizona Driver's License to taxpayers' locations to perform audits. Operates PCs, calculators, copiers, printers, scanners, etc. Enters data into computer/calculator to complete audits. Moves boxed accounting records to/from taxpayers' workplace.

Mental: Plans, organizes, and directs the activities of the audits. Prioritizes and assigns work to personnel and 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 the Arizona Department of Revenue, other cities, and/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 interpretations 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;
TPT and Use Tax Codes and Regulations of other Arizona Municipalities (Model City Tax Code);
random and statistical sampling techniques used in field auditing; and
automated accounting systems.

Ability to:

Interpret sales and Use Tax 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;

perform as a lead auditor on audits conducted by multiple auditors;
interact with business owners or managers to establish and maintain effective working relationships;
train less experienced auditors on field audit techniques and procedures;
prepare concise, comprehensive field audit reports, including work papers and other appropriate supporting documentation;
exercise initiative and independent judgment in working on-site during field audits;
make decisions based on facts and 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;
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;
prepare narrative report, including detailed work papers of the audit procedures and results, including law/code interpretations to document audit findings and methodology;
schedule business income for audit period by classifying documents by income type/nature to facilitate sampling activities;
create schedules and pivot tables to summarize details;
compute actual tax liability by applying data found in sampling evaluation to total business income figures in order to ensure that that all jurisdictions audited receive tax revenues due; and
discuss audit results, at a closing conference, with business officials to explain audit findings and methodologies and 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: 50

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