

LEAD TAX AUDITOR

JOB DESCRIPTION

Classification Responsibilities: The Lead Tax Auditor is responsible for assisting the Tax Audit Supervisor in a lead role over the Senior Tax Auditors. This class is also responsible for performing professional auditing work involving on-site field audits of businesses located in the City that are liable for sales and use tax under the City's codes/ordinances. Duties include: auditing financial records of business firms to calculate sales and use tax liability; determining compliance with established policies, procedures, codes, and ordinances; and generating tax revenues for the City. This class performs related duties as required. The lead responsibilities for this class include: reviewing and researching audit assignment requests as they are submitted, assigning audits to Auditors, reviewing the completed files and reports of these audits, training new staff, tracking changes to law or audit procedures, reviewing legislation changes, and providing input on staff performance appraisals. This class performs related duties as required.

Distinguishing Features: This class performs all the duties of the Senior Tax Auditor, however, it is distinguished from this classification by assisting in supervisory responsibilities. The Lead Tax Auditor 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 (3) years full-time, professional-level accounting or general auditing experience.

Special Requirements. Must possess a valid Arizona Driver's License by hire date. Use of a personal vehicle to conduct City business.

Substance Abuse Testing. None.

Preferred/Desirable Qualifications. A minimum of one year with the City of Mesa as a Senior Tax Auditor is preferred. Proficiency in the use of personal computers (PCs), including Windows-based software, such as Word and Excel, 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 tax laws. Trains audit staff regarding tax issues, accounting principles, and audit procedures. Prepares audit work papers, supporting documentation, field audit reports, and hearing arguments in order to substantiate and convey audit findings and tax assessments. Communicates 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, and building permits to determine compliance with tax laws. Operates a vehicle requiring a standard Arizona Driver's License to travel to taxpayers' locations to perform audits. Operates PCs, calculators, copiers, printers, and microfilm readers. 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 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, 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 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;
sales and use tax codes of other valley municipalities;
random and statistical sampling techniques used in field auditing; and
automated accounting systems.

Ability to:

interpret sales 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;
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/information available and applicable tax codes/laws;
explain/interpret state and local tax codes/laws to business owners/ managers;
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 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: 51

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