

## **TAX AUDITOR**

### **DEFINITION OF WORK**

Employee in this class performs professional auditing work in order to assure businesses and citizens with applicable tax laws, regulations, and policies. The employee in this class audits various types of personal property tax listings, financial reports, business listing information, and other documents. Work requires the employee to work with contracting audit firms in auditing business personal property, prepared food and beverage, room occupancy and gross sales receipts tax reports for compliance with Cumberland County and North Carolina General Statutes. Independently conducts audit reviews or assists contracted audit firms with compiling needed information for audits and prepares audit reports. Conducts audit reviews, documents findings, identifies noncompliance, and recommends corrective action. Employee collects and analyzes complex financial documents and provides others with advice and counsel in the interpretation of applicable tax laws. Employee is required to have journey knowledge of all processes of the Tax Department and all policies and laws governing the work process. Independent judgment must be exercised in applying laws, policies, and procedures to specific situations in the variety of tax records examined during an audit. Considerable tact and courtesy must be exercised in dealing with the public and businesses related to tax questions. Work is differentiated from the Tax Analyst class by the complexity of audit work, creditability of audit results, and interactions with the business community while performing audits. Accuracy is required during the audit process especially in the compilation of audit findings and recommendations. Work is performed under general and direct supervision of a Tax Program Supervisor and is evaluated through conferences and overall effectiveness of work performed.

### **EXAMPLES OF WORK**

Employee analyzes reports, correspondence, history, and other records to determine accounts to be audited; reviews, edits, verifies, and prepares assessment and financial related information used to check accuracy and accountability of assessments and revenues collected for special sales tax programs and prepares reports of assessment activities; conducts both field and desk audits of business personal property listings, prepared food and beverage, room occupancy and gross sales receipts tax reports; and analyzes and reviews all applications submitted for exemption of business personal property equipment under tax certification programs administered by the State of North Carolina. Employee prepares formal audit reports and letters summarizing findings and directs the taxpayer regarding refunds and appeals; provides general and technical assistance to business owners, County employees, and the general public regarding business personal property taxes, audit assessments, and the audit process; maintains and processes assessment and financial information for reporting purposes related to the contracted audit programs. Employee examines State and federal income tax returns, balance sheets, income statements, trail balances, annual reports, chart of accounts, sales summaries, daily sales bank accounts, and purchase invoices; determines correct sales by direct and indirect reconstruction of income as a result of reviewing incomplete or nonexistent records; prepares cost and year of acquisition of data for data entry of complicated business personal property listings submitted with depreciation schedules. Employee compares listing and sales records with the taxpayers' accounting records, State and federal tax returns and identifies discrepancies; researches, discovers, and assesses new and existing business subject to business personal property tax; performs internal audits in various divisions of the Tax Department to ensure compliance with Departmental standards; prepares oral and written defenses, which may be used as evidence to appeals for presentation to the Commissioners and other legal proceedings; defends audit assessments contested by business owners; appears before the Board of Equalization and Review, Property Tax Commissions, or the courts to defend assessments; and performs related work as required.

## **EMPLOYMENT STANDARDS**

### **Education and Experience:**

Associate's degree in business or accounting and three years of progressively responsible experience and/or training that includes tax assessment and auditing work; or an equivalent combination of education and experience.

### **Knowledge, Skills, and Abilities:**

Thorough knowledge of the North Carolina Machinery Act and County tax policies; considerable knowledge of the principles and practices of tax assessment and auditing; considerable knowledge of the procedures, laws, forms, and records used in the listing, assessment, billing, or collections functions; considerable knowledge of the full tax process affecting businesses and the general public; ability to conduct financial audits; skill and knowledge in automated systems and their applications in the tax office, and accuracy in preparation of reports and legal instruments; skill in data entry and retrieval; ability to communicate effectively in oral and written form; ability to make arithmetical calculations and deductions; ability to deal courteously and tactfully with the contracted audit firms, business owners, general public, and co-workers in explaining tax laws and policies; and ability to establish and maintain effective working relationships as necessitated by work assignments.

## **SPECIAL REQUIREMENTS**

Employees must have completed the North Carolina Fundamentals of Property Tax Listing and Assessing course. Background check with local law enforcement agency required. Some positions within classification may require a valid North Carolina driver's license. Condition of Employment: Each applicant who is tendered an offer for employment for any position with Cumberland County shall be tested for the use of drugs specified in the County policy. Refusal to submit to testing or a confirmed positive test shall be basis for withdrawal of the conditional employment offer.

## **ADA REQUIREMENTS**

Employees are subject to hazards associated with an office environment to include working in cramped conditions, retrieving heavy books and associated ergonomic and visual acuity issues.

## **PHYSICAL REQUIREMENTS**

Must be able to physically perform the life support functions of talking, reaching, stooping, kneeling, lifting, fingering, hearing, talking, and repetitive motions; must be able to perform light work exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects; must possess the visual acuity to prepare and analyze data and figures, fill out forms, and operate a computer and other office machinery.