



Career Service Authority

Lead Tax Auditor

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GENERAL STATEMENT OF CLASS DUTIES

Performs full-performance level auditing work applying generally accepted accounting principles and auditing standards in conducting financial and tax compliance audits of entities engaged in business in Denver and provides assistance to the supervisor with work prioritization, assignment, evaluation and quality control over professional audit staff.

DISTINGUISHING CHARACTERISTICS

This class is the third in the Tax Auditor class series. It is distinguished from the Senior Tax Auditor which performs full performance level auditing work. It is distinguished from the Tax Audit Supervisor which performs supervisory duties. It is distinguished from the Lead Internal Auditor which performs work applying generally accepted accounting principles and auditing standards in conducting financial, compliance, and performance audits and other studies of City departments and contract providers.

Guidelines, Difficulty and Decision Making Level:

Guidelines are generally but not always clearly applicable, requiring the employee to exercise judgment in selecting the most pertinent guideline, interpret precedents, adapt standard practices to differing situations and recommend alternative actions in situations without precedent.

Duties assigned are generally complex and may be of substantial intricacy. Work assignment is performed within an established framework under general instructions but requires simultaneous coordination of assigned functions or projects in various stages of completion.

Employee is responsible for determining time, place and sequence of actions to be taken. Unusual problems or proposed deviations from guidelines, practices or precedents may be discussed with the supervisor before being initiated.

Level of Supervision Received and Quality Review:

Under general supervision, the employee receives assignments and is expected to carry them through to completion with substantial independence. Work is reviewed for adherence to instructions, accuracy, completeness and conformance to standard practice or precedent. Recurring work clearly covered by guidelines may or may not be reviewed.

Interpersonal Communications and Purpose:

Contacts with the public or employees where explanatory or interpretive information is exchanged, defended, gathered and discretion and judgment are required within the parameters of the job function.

Level of Supervision Exercised:

Leads two or more professional auditors.

ESSENTIAL DUTIES

Develops or modifies work plans, methods and procedures; determines work priorities and develops work schedules to provide adequate staff coverage. Provides work instruction and assists employees with difficult and/or unusual assignments. Assigns and distributes work, reviews work for accuracy and completeness and returns assignments with recommendations for proper completion.

Resolves problems encountered by Staff and Senior Revenue Auditors during daily operations and determines appropriate solutions.

Contributes to the development of the performance enhancement plan, documents performance, provides performance feedback and furnishes information for the formal performance evaluation.

Responds orally to informal grievances and relays information to the supervisor.

Applies audit procedures and methodology, generally accepted auditing standards, generally accepted accounting principles, statutory guidelines, and working paper preparation for compliance and internal control.

Applies and participates in the design of various auditing and accounting tests of entities engaged in business in Denver to determine the reliability, integrity, and internal control of financial and operational systems for compliance purposes.

Interprets relevant sections of the Denver Revised Municipal Code (DRMC) and/or the Colorado Revised Statutes and uses professional judgment in applying them.

Examines complex accounting systems to determine the proper accounting records to be reviewed, which may include general ledgers, financial statements, asset registers, registers and journals in the revenue, purchasing, and payroll cycles, and legal contracts and other supporting source documents, to verify transactions have been properly recorded and are in compliance with DRMC and/or Colorado Revised Statutes.

Creates and maintains work papers, schedules, and reports and provides documentation to support audit conclusions.

Reviews audit findings and conclusions with business owner or business representative, which may include Certified Public Accountants, attorneys, chief financial officers, or controllers. Responds to questions and suggests appropriate procedures for corrective action. Educates business owner or business representatives on ordinance or statutory requirements to improve compliance. Manages conflict.

Prepares audit reports with recommendations for corrective action, including collecting deficiencies or issuing refunds.

Uses audit test data to project a tax compliance variance factor for the statutory period.

Applies professional judgment in identifying and quantifying tax compliance shortfall situations and recommendations for audit or other corrective action.

Conducts research, prepares for and testifies in formal hearings and courts of law concerning accounting and auditing techniques, rationale, methodology, and procedures used.

Identify, plan, and lead an audit team to perform out-of-state audits.

Acts as in-charge auditor and monitors the work of other professional auditors.

Provides expertise and advice regarding all aspects of the job duties to Senior and Staff Revenue Auditors, as well as to other City staff, as necessary.

Serves as spokesperson for the Department of Revenue in presentations to the public regarding taxes imposed by the City and County of Denver.

Performs other related duties as assigned or requested.

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Any one position may not include all of the duties listed.
However, the allocation of positions will be determined by
the amount of time spent in performing the essential duties
listed above.
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MINIMUM QUALIFICATIONS

Competencies, Knowledges & Skills:

Technical Competence – Through formal training, understands and appropriately applies standards, procedures, requirements, regulations and policies related to specialized expertise; maintains credibility with others on technical matters.

Integrity/Honesty – Contributes to maintaining the integrity of the organization; displays high standards of ethical conduct and understands the impact of violating these standards on an organization, self, and others; is trustworthy.

Reasoning – Identifies rules, principles, or relationships that explain facts, data, or other information; analyzes information and makes correct inferences or draws accurate conclusions.

Problem Solving – Identifies problems; determines accuracy and relevance of information; uses sound judgment to generate and evaluate alternatives, and to make recommendations.

Attention to Detail – Is thorough when performing work and conscientious about attending to detail.

Learning – Uses efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development

Flexibility – Is open to change and new information; adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles; effectively deals with ambiguity.

Writing – Recognizes or uses correct English grammar, punctuation, and spelling; communicates information in a succinct and organized manner; produces written information which may include technical material, that is appropriate for the intended audience.

Arithmetic – Performs computations such as addition, subtraction, multiplication, and division correctly using whole numbers, fractions, decimals, and percentages.

Oral Communication – Expresses information to individuals or groups effectively, taking into account the audience and nature of the information; makes clear and convincing oral presentations; listens to others, attends to nonverbal clues, and responds appropriately.

Self-Management – Sets well-defined and realistic personal goals; displays a high level of initiative, effort, and commitment towards completing assignments in a timely manner; works with minimal supervision; is motivated to achieve; demonstrates responsible behavior.

Decision Making – Makes sound, well-informed, and objective decisions; perceives the impact and implications of decisions; commits to action, even in uncertain situations, to accomplish organizational goals; causes change.

Planning and Evaluating – Organizes work, sets priorities, determines resource requirements; determines short or long-term goals and strategies to achieve them; coordinates with other organizations or parts of the organization; monitors progress, evaluates outcomes.

Teamwork – Encourages and facilitates cooperation, pride, trust, and group identity; fosters commitment and team spirit; works with others to achieve goals.

Mathematical Reasoning – Solves practical problems by choosing appropriately from a variety of mathematical and statistical techniques.

Technology Application – Uses machines, tools, or equipment effectively; uses computers and computer applications to analyze and communicate information in the appropriate format.

Information Management – Identifies a need for and knows where and how to gather information; organizes and maintains information or information management systems.

Knowledge of supervisory principles and practices sufficient to be able to perform a variety of leadwork functions.

Knowledge of supervisory principles and practices sufficient to be able to contribute to the development of an employee performance plan and document employee performance.

Knowledge of supervisory principles and practices sufficient to be able to schedule, coordinate and assist subordinates with problem resolution.

Knowledge of accounting principles and auditing standards sufficient to be able to determine compliance with internal accounting procedures.

Knowledge of state statutes, City Charter and ordinances contract requirements and other City rules and regulations sufficient to be able to determine compliance.

Skill in applying accounting principles and auditing standards for determining liability for assessing appropriate taxes, and/or determining the reliability and integrity of a given accounting system by evaluating its internal controls.

Skill in interpreting and applying written guidelines, precedents and work practices to standardized work situations or specific cases.

Skill in exercising initiative, judgment, and decision making in solving problems and meeting organizational objectives.

Skill in independently adapting, interpreting, and applying written guidelines, precedents and standardized work practices to a variety of unprecedented or problematic situations.

Skill in utilizing the principles and practices of effective and persuasive communications to elicit and/or present explanatory or interpretive information.

Skill in establishing and maintaining effective working relationships with other employees, organizations and the public.

Skill in maintaining and organizing files, documents and records.

Skill in analyzing information relative to the work assignment and providing recommendations.

Skill in preparing professional written documentation, including charts and/or maps, to illustrate and convey pertinent facts.

Physical Demands:

Sitting: remaining in the normal seated position.

Lifting: raising or lowering an object from one level to another.

Reaching: extending the hand(s) and arm(s) in any direction.

Handling: seizing, holding, grasping or otherwise working with hand(s).

Fingering: picking, pinching, or otherwise working with fingers.

Talking: expressing or exchanging ideas by means of spoken words.

Hearing: perceiving the nature of sounds by the ear.

Repetitive motions: making frequent movements with a part of the body.

Eye/hand/foot coordination: performing work using two or more.

Vision Near Acuity: ability to see clearly at 20 inches or less

Accommodation: ability to adjust vision to bring objects into focus.

Working Environment:

Subject to many interruptions.

Pressure due to multiple calls and inquiries.

All positions perform on-site audits.

All positions perform out-of-state travel.

Significant local travel.

Education Requirement:

Baccalaureate Degree in Accounting which must have included completion of a course in auditing principles.

Experience Requirement:

Three years of professional auditing experience.

Education/Experience Equivalency:

Additional appropriate education may be substituted for one year of the minimum experience requirement.

Licensure and/or Certification:

Possession of a valid class 'R' Driver's License at the time of application.

CLASS DETAIL

FLSA CODE: Exempt

ESTABLISHED DATE: 03/18/2007

REVISED DATE:

REVISED BY: Steve Adkison

CLASS HISTORY Class was created as a result of an Auditor study which created a Tax Auditor series and an Internal Auditor series.