



Career Service Authority

Staff Tax Auditor

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GENERAL STATEMENT OF CLASS DUTIES

Performs entry-level of performance progressing to standard-level of performance auditing work applying generally accepted accounting principles and auditing standards in conducting financial and tax compliance audits of entities engaged in business in Denver.

DISTINGUISHING CHARACTERISTICS

This class is the first in the Tax Auditor class series. It is distinguished from the Senior Tax Auditor which performs full-performance level auditor work. It is distinguished from the Lead Tax Auditor which performs full performance level auditing work and provides assistance to the supervisor with work prioritization, assignment, evaluation and quality control over professional audit staff. It is distinguished from the Staff Internal Auditor which performs work applying generally accepted accounting principles and auditing standards in conducting financial, compliance, and performance audits and other studies City departments and contract providers.

Guidelines, Difficulty and Decision Making Level:

Guidelines are generally numerous, well established and directly applicable to the work assignment. Work assignment and desired results are explained by general oral or written instructions.

Duties assigned are generally repetitive and restricted in scope but may be of substantial intricacy. Employee primarily applies standardized practices.

Decisions or recommendations on non-standardized situations are limited to relating organizational policies to specific cases. Problems that are not covered by guidelines or are without precedent are taken up with the supervisor.

Level of Supervision Received and Quality Review:

Under close supervision, the employee receives training to develop skills and abilities in a specific line of work or general occupational area. Work product is subject to close, continuous inspection.

Interpersonal Communications and Purpose:

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

Level of Supervision Exercised:

No supervisory responsibility

ESSENTIAL DUTIES

Trains in audit procedures and methodology, the application of generally accepted auditing standards, generally accepted accounting principles, statutory guidelines, and working paper preparation for compliance and internal control.

Trains in 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.

Trains in the interpretation of relevant sections of the Denver Revised Municipal Code and/or the Colorado Revised Statutes and the use of professional judgment in applying them.

Examines accounting records 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 Denver Revised Municipal Code 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.

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.

Develops 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.

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 generally accepted auditing standards and procedures for conducting financial and compliance, economy and efficiency, and program results audits.

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

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

Skill in recognizing non-standardized situations and preparing recommendations for problem resolution.

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

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

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

Physical Demands:

Standing: remaining on one's feet in an upright position.

Walking: moving about on foot.

Sitting: remaining in the normal seated position.

Lifting: raising or lowering an object up to 10-30 pounds from one level to another.

Reaching: extending the hand(s) or 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 through using two or more.

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.

All positions have significant local travel.

Education Requirement:

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

Experience Requirement:

None

Education/Experience Equivalency:

None

Licensure and/or Certification:

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

CLASS DETAIL

FLSA CODE: Non-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.