

### Class Concept

This is managerial work directing the activities of revenue auditors responsible for tax audits located within North Carolina and auditors located in satellite offices outside of North Carolina, or directing activities of financial investigators in audit functions associated with enforcement of the revenue criminal statutes, or directing the audit activities of voluntary disclosure programs, identity validation, audit programs involving sensitive taxpayers, and audit methods and practices to ensure audit functions remains consistent and accurate. The Director maintains responsibility for development and implementation of a comprehensive, multi-pronged audit program for all taxes administered by the Department, including, but not limited to, corporate income, corporate franchise, partnership, gift/inheritance, fiduciary, sales, use, individual income, privilege, tobacco, OTP, MSA, white goods, scrap tire, bank tax, highway use tax, withholding, soft drink, dry cleaning solvent, gross receipts, and other tax types.

Positions are responsible for development and implementation of examination policies, procedures, audit methodologies and examination process and to modify all policies and procedures or to implement new policies and procedures when required. Position must assess the effectiveness of the audit programs and direct any changes to the programs with respect to expansion, continuation, alteration, or termination of the programs. Position must be an expert in all tax schedules, all audit methodologies, and be able to provide guidance and direction to staff. Position must establish objectives, and implement strategy, policies, and procedures to achieve objectives and ensure operational efficiency.

Positions must develop a short range and long range plan for audit programs and forecast the amount of non-compliance revenue generated by the division each fiscal year including development, and implementation of new and recurring initiatives. Positions must set goals and deadlines for programs, and develop a comprehensive audit program, with multiple strategies and risk mitigation to enhance compliance and recover lost revenue. This position must monitor the overall workflow of the Division to ensure effectiveness, efficiency, accuracy, and professional product.

Positions regularly meet with Tax Administration Directors, Attorney General, and General Counsel, to discuss tax and audit issues to ensure the Department's position is consistent and accurate. It also meets with members of the General Assembly to discuss constituent issues; describes impact of tax law changes; requests additional tax law changes to promote voluntary compliance and/or aid the audit program. Regularly meets with taxpayers, CPA's, attorneys, and industry representatives to discuss audit methods, initiatives, practices, policies, and processes.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

- Thorough knowledge of the provisions of the Revenue Act and the tax schedules being administered. Thorough knowledge of tax auditing and accounting principles, practices, and methods and their application to provisions of the Revenue Act. Must have strong leadership, vision, and management skills.
- Ability to plan, organize, direct, and review the work of technical and clerical employees.
- Ability to determine violation and non-compliance with tax laws, rules, and regulations and to detect and explain significant irregularities concerning tax matters.
- Ability to establish and maintain effective working relationships with employees, public officials, and the general public.

#### Minimum Education and Experience

Bachelor's degree in Business Administration, Economics, Accounting or related field from an appropriately accredited institution and six years of experience in tax accounting and auditing work including three years of experience in audit and serving in the capacity of a senior-level manager such as an assistant director; or an equivalent combination of education and experience.

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.