

Class Concept

This is managerial work assisting in 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 assisting in directing activities of financial investigators in audit functions associated with enforcement of the revenue criminal statutes, or assisting in directing of the audit activities of voluntary disclosure programs, identity validation, audit programs involving sensitive taxpayers, and audit methods and practices to ensure audit functions remain consistent and accurate. Positions may function as Assistant Directors within the tax divisions. As Assistant Director it takes direction from the Director and implements the comprehensive, multi-pronged audit program for all taxes administered by the division, 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 others. Positions within this class, maintain oversight and control for the audit process, audit programs, audit methods and/or enforcement of the criminal provisions of the Revenue laws.

Positions provide broad, comprehensive supervisory and administrative expertise in directing the audit and compliance activities and operations of a division or section within a division. This position is responsible for implementation of policies, procedures, audit methodologies and examination process as prescribed by the Director. This position must assess the effectiveness of the audit programs and recommend changes to these programs with respect to expansion, continuation, alteration, or termination of the programs. Position must be an expert in appropriate tax schedules, audit methodologies, and be able to provide guidance and direction to staff. Position takes direction in implementing objectives, strategy, policies, and procedures to achieve objectives. Position must assist in the development of a plan for audit programs and in the forecast of the amount of non-compliance revenue generated by the division each fiscal year.

Recruitment Standards

Knowledge, Skills, and Abilities

- Thorough knowledge of the provisions of the Revenue Act, tax schedules; knowledge of tax schedules and accounting principles.
- Considerable knowledge of administrative management principles and practices.
- 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 management experience or combination thereof; or an equivalent combination of education and experience.