

Class Concept

This position works across all tax types to conduct complex comprehensive taxpayer examinations, requiring advanced expertise in accounting practices, tax legislation, applying both direct and indirect methodologies to examine books, financial records, and third-party data to determine accurate tax liability and recover revenue. Audits range from sole proprietorships to multi-national corporations, requiring in-depth knowledge of accounting systems, state and federal tax laws, and investigative techniques. Audits conducted by this position are comprehensive investigations into the business, accounting, and tax practices of the taxpayers involved and are therefore of substantial importance both in terms of potential tax consequence and enforcement impacts. This position may encompass financial investigative responsibilities, including enforcing criminal provisions within the revenue statutes. Serves as a subject matter expert and may function in a Lead capacity.

Recruitment Standards

Knowledge, Skills, and Abilities

- Intermediate knowledge of accounting and auditing principles, with the ability to apply them across various entities, including proprietorships, partnerships, trusts, and large corporations with complex systems
- Intermediate knowledge of North Carolina revenue laws, administrative codes, departmental policies, technical directives, and legal precedents to conducting comprehensive tax examinations
- Intermediate experience with the Internal Revenue Code and relevant out-of-state court rulings
- Intermediate experience within diverse accounting systems, including computerized ones specific to various industries, to assess intricate tax liabilities accurately
- Skilled at identifying understated taxes, inflated deductions, tax avoidance strategies, and potential fraud by analyzing beyond reported tax returns
- Experience reconstructing accounting data when records are incomplete, detect compliance issues, and pinpoint irregularities in tax matters
- Strong analytical abilities, sound judgment, and professionalism
- Strong communication and interpersonal skills to foster collaboration and ensure positive outcomes during audits

Minimum Education and Experience

Bachelor's degree in business administration, economics, accounting or related field with at least eighteen semester hours of accounting from an appropriately accredited institution and three years of experience as a Field Auditor or equivalent; or an equivalent combination of education and experience.