

Class Concept

The Revenue Field Auditor II is a supervisory/team leader auditor who maintains oversight of a team's overall audit program and also conducts their own audit program, or a specialized auditor with a higher level of technical knowledge with no management duties, but skills that conduct audits on highly complex or technical issues, or a financial investigator with additional duties in enforcement of the criminal provisions of the revenue statutes with no management duties. As a result, this position has considerable experience and skill to conduct independent examinations of financial records of taxpayers that are not in compliance and have a higher level of complexity with respect to accounting, tax law, or investigative issues.

The position performs examinations based on the books and records or utilizing an indirect methodology for state tax purposes involving all tax schedules administered by this agency. The auditor performs examinations of various business types and classifications. Audits conducted by this position are generally complex in nature and involve highly technical tax issues. All audits may use many different accounting systems that involve numerous technical issues and require considerable knowledge of investigative methods to complete the examination and determine the proper tax due. The position may also conduct examinations or criminal investigations that involve illegal activity or tax protestors and may testify at trial as an expert witness.

This position may serve as supervisor to a team of field auditors. This includes, but is not limited to, cost effective audit selection, and resolving questions concerning the proper interpretation and application of tax to different scenarios and departmental policy. Oversight of subordinate work quality is a major responsibility of the team leader work must be technically correct and conform to the standards set by management. This position may be a specialized auditor conducting examinations of complex tax issues, or Fortune 100 companies with no management duties. Other persons in this position maintain the responsibility for enforcement of the criminal provisions of the revenue section of the general statutes. Position provides continuous training to team members, and is responsible for the development of all employees within their area of responsibility. Employees are responsible for all human resource functions including hiring, firing, disciplining, coaching, and training.

Recruitment Standards

Knowledge, Skills, and Abilities

- A thorough knowledge of accounting principles and auditing techniques and the ability to apply these techniques to proprietorships, partnerships, trusts, fiduciaries, and large business entities having multiple divisions or subsidiaries or related entities with varied and complex accounting systems is required.
- Considerable knowledge of the revenue laws of North Carolina, the North Carolina administrative code, the divisions' technical advice memorandums and directives, departmental policies, Secretaries' decisions, court decisions, and Attorney Generals' opinions is required to facilitate the examinations for all tax schedules.
- Working knowledge of the Internal Revenue Code, and court cases from other states, is necessary. Working knowledge of a variety of accounting systems, including computerized systems, including those peculiar to certain businesses and industries in order to make complex tax determinations is required.
- Ability to investigate beyond what is reported on a tax return, or to detect situations where the potential exists for taxes to be understated or expenses/deduction to be overstated, and the ability to recognize potential fraud is required.
- Ability to analyze and interpret broad and diverse types of accounting data.

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

- Ability, in the absence of records, to apply the appropriate auditing method to reconstruct and develop accounting data to determine tax liability.
- Ability to determine tax violations of and non-compliance with tax laws, and to detect and explain significant irregularities concerning tax matters.
- Strong communication and interpersonal skills to interact with staff members and to deal effectively with people in a positive manner is required.

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 one year of experience as a Field Auditor I or equivalent; or an equivalent combination of education and experience.