

### Class Concept

The Revenue Field Auditor Supervisor is the managing auditor who maintains oversight of all aspects of an Examination Division satellite office and staff. The auditors are accountable for 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. Audits conducted by this position are generally complex in nature and involve highly technical tax issues. Position must fully understand the indirect methods available for use in determining a taxpayer's liability. The position is responsible for all human resource functions including hiring, firing, disciplining, coaching, and training.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

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

#### 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 five years of experience as a Field Auditor including two years in an advanced, specialized, or supervisory capacity; or an equivalent combination of education and experience.