

Class Concept

The Revenue Field Auditor Supervisor is the managing auditor who maintains oversight of all aspects of an Examination Division satellite office, satellite auditors, field auditor I, and field auditor II staff and their respective work product regarding audits of various tax types 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. 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.

This position maintains oversight of their staff to ensure audit programs and initiatives are conducted within the policy and procedures set forth by the director and efficiency of operations within each staff member. The position also 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. 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. 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

- 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.
- The 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. The position must be thorough enough to accumulate all pertinent facts and documentation, but also must exercise adequate judgment to know when to end an examination.
- The ability to analyze and interpret broad and diverse types of accounting data. Ability to determine tax violations of and non-compliance with tax laws, and to detect and explain significant irregularities concerning tax matters.
- Requires considerable knowledge of investigative methods to complete the examination and determine the proper tax due.
- Must be able to recognize potential fraud.
- Must have skill in coaching and motivating to ensure full potential of 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

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

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