

Class Concept

The Revenue Tax Auditor II is a supervisory tax auditor who maintains oversight of a team's overall audit program and also maintains their own audit program, or can function as a specialized auditor with a higher level of technical knowledge with no management duties. 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. Working supervisors are responsible for teaching and training new auditors in related tax laws and the methods and techniques in auditing tax returns and making assessments; plan and assign tax work to auditors and confers with them on technical tax questions; review and evaluate the quantity and quality of the unit's completed work, and personally examines and resolves the more difficult and unusual tax problems, which are referred to them by lower level auditors. Position may supervise a team of seasoned and new auditors and may be responsible for maintaining a continuous audit program.

As specialized tax auditors, positions may be solely responsible for the audit and administration of specific tax law requiring considerable knowledge. Position will perform tax audits of individuals and businesses with varying tax situations. The position must exercise initiative and resourcefulness in audits that involve tax law, accounting procedures, and similar problems or issues.

Recruitment Standards

Knowledge, Skills, and Abilities

- 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.
- Thorough working knowledge of the revenue laws of North Carolina, the North Carolina administrative code, the divisions' technical advice memorandums and directives, departmental policies, Secretary's decisions, court decisions, and Attorney General's opinions is required to facilitate the examinations for all tax schedules.
- Thorough 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. In the absence of records, 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.
- Excellent communication and interpersonal skills to interact with staff members and to deal effectively with people in a positive manner is required and help staff reach full potential and utilization.
- Ability to recognize potential problems with staff and address and resolve such problems before escalation.

Minimum Education and Experience

Bachelor's degree in Business Administration, Economics, Accounting or related field with at least twelve semester hours of accounting from an appropriately accredited institution and two years of experience as a Revenue Tax Auditor I; or an equivalent combination of education and experience.

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