

### Class Concept

The Revenue Tax Auditor III is the managerial level auditor who maintains oversight of all aspects of an audit group and its staff that audits assigned schedules. Most supervisory auditors serve for a period of time as team leaders. This position has considerable experience as a team leader and 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 various and numerous technical issues and require extensive knowledge of investigative methods to complete the examination and determine the proper tax due.

The position may supervise a team of auditors in which quality assurance oversight of subordinate work is a major responsibility of this position. The work product must be technically correct and conform to the standards set by management. The position conducts a thorough review of his/her staffs' inventory and work assignments to identify issues and errors. Position provides continuous training to team members and is responsible for the development of all employees within their area and serves as a resource contact on state and federal revenue laws.

The position must be able to recognize unacceptable performance or conduct at an early juncture. When necessary, the position will be involved in issues that may result in disciplinary action. This includes compiling accurate and complete documentation of the performance or conduct at issue, and communicating such to upper management and HR. It also may include drafting documentation to the auditor, as well as conducting the disciplinary action.

### 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.
- 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. Also knowledge of the Internal Revenue Code, and court cases from other states, is necessary.
- Considerable 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
- 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 skill to interact with staff members and to deal effectively with people in a positive manner is required.
- Ability to coach and motivate the team to ensure their full potential is reached.
- Ability to recognize potential problems with their 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 three years of experience as a Revenue Tax Auditor including one year in an advanced, specialized, or supervisory capacity; 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.