

Iowa Department of Administrative Services – Human Resources Enterprise
Classification Series Guidelines

Revenue Auditor Series

Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
00343	Revenue Auditor 2
00344	Revenue Auditor 3

Series Concept

This series covers positions that perform professional tax auditing work that requires the application of well-established auditing principles, theories, concepts, and practices to a wide variety of difficult problems. Positions in this class are almost exclusively found in the Department of Revenue; however, positions may also be found in the Department of Transportation performing audits regarding the Road Use Tax Fund.

Exclusions

Positions that do not perform professional tax auditing work.

Class Distinctions

Revenue Auditor 2

The Revenue Auditor 2 performs journey-level tax audits of individuals, partnerships, and business organizations to determine conformance to tax laws, rules, and regulations administered by the Department of Revenue. Participates individually, or as part of a team, in difficult phases of highly complex corporate tax audits; evaluates and determines consistency of accounting and record keeping procedures in relation to tax liabilities. Position incumbents analyze tax returns and pertinent records to identify any irregularities, non-compliance or violations; develops or assists in developing special audits of suspected criminal or civil law violators or for revocation of licenses. Reviews and analyzes entries in journals and ledgers for accuracy, completeness, and conformance with the tax laws, rules and regulations; prepares work schedules to summarize and reconcile audit findings. Prepares amended returns for corrected liabilities; attempts to obtain payment for liability due; appears in court concerning cases of protested liability; prepares and present exhibits. Confers with taxpayers to explain tax laws, rules, and regulations as they apply to assessment of taxes.

Revenue Auditor 3

The Revenue Auditor 3 conducts highly specialized complex tax audits by independently performing a full range of analytical functions, investigations, and examinations to determine conformance to tax laws, rules, and regulations administered by the Department of Revenue. Plans, assigns, directs and reviews the activities of an audit team on specific assignments in the auditing of returns. Acts as auditor-in-charge of lower level revenue auditors by organizing and scheduling work assignments, determining audit programs, familiarizing auditors with significant facts, and delegating responsibility for specific phases of audit assignments. Position incumbents participate in pre-audit and post-audit conferences with taxpayers and their representatives to present findings of audits. Appears at hearings, or in court, concerning cases of protested liability; prepares and presents audit exhibits as legal evidence, and

Revenue Auditor Series

testifies as to accuracy and validity of audit; develops or assists in developing special audit of suspected major criminal or civil law violators, or for revocation of licenses. Participates in an on-the-job training program by instructing in specialized methods and techniques of tax auditing, statutory provisions, and current application of the laws, rules and regulations.

Effective date: 09/22 SA