

Iowa Department of Administrative Services – Human Resources Enterprise
Job Classification Description

Revenue Auditor 2

Definition

Under general supervision, conducts a wide range of tax audits at a journey level to determine conformance to tax laws, rules, and regulations administered by the Department of Revenue; performs related work as required

The work examples and competencies listed below are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

Work Examples

Performs tax audits of accounting records of individuals, partnerships, and business organizations; participates, individually or as part of a team, in a difficult phase of highly-complex corporate tax; evaluates and determines consistency of accounting and recordkeeping procedures in relation to tax liabilities.

Analyzes tax returns and pertinent records to become thoroughly familiar with any apparent irregularities, non-compliance, or violations; develops or assists in developing special audits of suspected criminal or civil law violators, or for revocation of licenses; verifies all accounts.

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.

Examines appropriate operating assets, capital, liability, and other accounts and records for completeness and accuracy; determines whether all receipts are properly reflected in the records; locates and verifies any improperly recorded or unreported receipts.

Verifies legality of claimed exemptions or deductions; determines gross sales or net income; applies tax rate to net taxable balance and establishes total tax liabilities; compares tax liabilities with tax return files and records understatements or overstatements.

Presents detailed findings of audits in reports to specify audit procedures followed, tests made, and justification of taxable positions taken; reviews audit reports and discusses and explains significant provisions and current interpretations of various aspects of the revenue laws, rules, and regulations.

Prepares amended returns for corrected liabilities; attempts to obtain payment for liability due; appears in court concerning cases of protested liability; prepares and presents exhibits.

Analyzes internal control and accounting procedures used by businesses to determine the reliability of their records and tax reporting methods.

Confers with taxpayers to explain tax laws, rules, and regulations as they apply to assessment of taxes.

Competencies Required

Knowledge:

- English Language – The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Accounting and Auditing – Professional accounting and auditing theory, methods, standards, and procedures.
- Law, Rules, and Procedures – Rules and regulations regarding state accounting and auditing procedures.

Abilities:

- Law and Government – Understand and adhere to applicable laws, legal codes, administrative rules, and regulations.
- Auditing and Accounting – Perform detailed work involving the application of accounting theory and auditing concepts to routine auditing assignments.
- Written Comprehension – Read and understand information and ideas presented in writing.
- Written Expression – Communicate information and ideas in writing so others will understand.
- Verbal expression – Communicate information and ideas in speaking so others will understand.
- Deductive Reasoning – Apply general rules to specific problems to produce answers that make sense.
- Inductive Reasoning – Combine pieces of information to form general rules or conclusions.

Skills:

- Critical Thinking – Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Reading Comprehension – Understanding written sentences and paragraphs in work related documents
- Mathematics – Using mathematics to solve problems.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.
- Mathematics – Using mathematics to solve problems
- Coordination – Prioritizing, organizing, and accomplishing tasks.

Minimum Qualification Requirements

Applicants must meet at least one of the following minimum requirements to qualify for positions in this job classification:

- 1) Graduation from an accredited four-year college or university with a degree in accounting or finance, including a minimum of eighteen semester hours in accounting.
- 2) Graduation from an accredited four-year college or university with a degree in any field, and experience equal to one year of full-time work in accounting, tax, or financial auditing.
- 3) Possession of a Certified Public Accountant (CPA) certificate and graduation from an accredited four-year college or university.

- 4) Graduation from an accredited college or university with a Master's degree in accounting, taxation, business administration, or a related field.
- 5) Number 1 or 2 above, where each year of full-time work experience in public or private sector accounting, auditing, budgeting, assessment, computation, or collection of taxes, or closely-related financial functions may substitute for thirty semester hours of the required education.
- 6) Current, continuous experience in the state executive branch that includes eighteen months of full-time work as a Revenue Examiner 2.

Notes

Travel may be required for positions in this class. Employees must arrange transportation to and from assigned work areas.

Effective date: 09/22 SA