

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

Revenue Auditor 3

Definition

Under general supervision, independently conducts highly-specialized statistical or investigative audits to determine conformance to tax laws, rules, and regulations administered by the Department of Revenue; serves as a lead worker and trainer for lower-level auditors; 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

Acts as auditor-in-charge of lower-level revenue auditors by organizing and scheduling work assignments, determining audit program, familiarizing auditors with significant facts, and delegating responsibility for specific phases of audit assignment.

Conducts highly specialized complex tax audits by independently performing the full range of investigative, examinational, and analytical functions.

Plans, assigns, directs, and reviews the activities of an audit team on specific assignments in the auditing of returns; may review audits of lower-level auditors for accuracy, completeness, and application of appropriate tax laws.

Instructs and advises auditing crew on specific audit problems and questions of application of the laws to unusual transactions; indicates audit priorities.

Participates in pre-audit and post-audit conferences with taxpayers and their representatives to present findings of audits.

Prepares and submits amended returns in cases of understated liabilities; attempts to obtain payment for liability; recommends claims for credits.

Prepares and directs the preparation of field audit reports containing scope and procedures followed, extent of test checking performed, substantiating data, and a summary of findings and recommendations.

Appears at hearings, or in court, concerning cases of protested liability; prepares and presents audit exhibits as legal evidence, and 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.

Develop audit procedures and processes for new audit programs by conducting test audits and analyzing results with recommendations to the audit committee.

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.
- Administration and Management – Business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources
- 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.
- Written Comprehension – Read and understand information and ideas presented in writing.
- Auditing and Accounting – perform detailed work involving the application of accounting theory and auditing concepts to routine auditing assignments.
- Verbal Expression – Communicate information and ideas in speaking so others will understand.
- Speed of Closure – Quickly make sense of, combine, and organize information into meaningful patterns.
- Written Expression – Communicate information and ideas in writing 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.
- Coordination – Prioritizing, organizing, and accomplishing tasks.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.
- Negotiation – Bringing others together and trying to reconcile differences.
- Social Perceptiveness – Being aware of others' reactions and understanding why they react as they do.

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 minimum of twelve semester hours in accounting, and two and a half years of full-time professional accounting or financial auditing experience.
- 2) Possession of a Certified Public Accountant (CPA) certificate, graduation from an accredited four-year college or university with a minimum of twelve semester hours in accounting, and eighteen months of full-time professional accounting or financial auditing experience.
- 3) Graduation from an accredited college or university with a Master's degree in Accounting and six months of full-time professional accounting or financial auditing experience.
- 4) Graduation from an accredited college or university with a Master's degree in business administration (MBA) or public administration (MPA) and eighteen months of full-time professional accounting or financial auditing experience.
- 5) Number 1, 2, 3, or 4 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 experience equal to two years of full-time work as a Revenue Auditor 2.

Notes

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

Effective date: 3/15 KF