



City of Phoenix TAX AUDITOR

JOB CODE 03340

Effective Date: Rev. 08/09

DISTINGUISHING FEATURES OF THE CLASS:

The fundamental reason this classification exists is to perform journey level auditing work. Tax Auditors are responsible for examining accounting books and records of business firms to determine the tax liability which, after specific deductions, is based on volume of sales and purchases. Work requires considerable tact in meeting with the public and involves interpreting laws and regulations relating to the administration and enforcement of tax or license provisions. Work methods are established in accordance with Generally Accepted Auditing Procedures and division requirements. Duties require travel within the City and periodic trips outside of the City and State which may involve several weeks at one time. Audit results are subject to evaluation and review by the Tax Audit Supervisor, Assistant Tax and License Administrator, and the Deputy Finance Director assigned Tax and License. The Tax Auditor works under the general supervision of a Tax Audit Supervisor or Accountant III.

ESSENTIAL FUNCTIONS:

- Independently applies Generally Accepted Accounting Principles in the analysis of taxpayer records;
- Independently conducts and completes audit work in compliance with Generally Accepted Auditing Procedures and Division requirements;
- Compiles spreadsheets, audit notes, and analyses which meet established standard policy requirements and procedures;
- Estimates City Privilege and Use Tax liability from taxpayer records or other available information;
- Observes, compares, and reviews financial records of businesses to determine compliance with the Phoenix City Privilege and Use Tax Code;
- Organizes detailed financial data (i.e., summarizes total gross revenue and deductions by classification, and identifies and segregates exceptions to full compliance with the tax code using samples of source documents);
- Attends meetings or works at the taxpayer's business location, or the taxpayer's appointed representative's location, to compile financial information from the taxpayer's records;
- Follows and documents the audit trail in the audit file for each assigned audit;
- Writes audit findings and conclusions summaries considering condition, cause and effect;



City of Phoenix

- Examines and verifies accuracy of bookkeeping records such as invoices, sales journals, general ledgers, bank statements, and inventory entries;
- Searches records to identify entries critical to tax liability or procedural propriety as it relates to internal controls and conformance to tax laws;
- Educates business managers in computing and reporting taxes due by explaining legal requirements, rules, regulations, procedures, and ordinances of the City and other agencies involved;
- Attends tax hearings and gives testimony regarding work performed and the basis of the City's assessment;
- Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes, and work cooperatively and jointly to provide quality seamless customer service.

Required Knowledge, Skills and Abilities:

Knowledge of:

- Generally Accepted Accounting Principles.
- Generally Accepted Auditing Standards and Procedures.
- Common business practices relating to the keeping of accounting books and other financial records.
- Office procedures and equipment.
- Micro computers, electronic work sheets, and the City's computerized information systems.
- Tax law.

Ability to:

- Apply Generally Accepted Procedures in the conduct and completion of audit work.
- Learn job-related material primarily through oral instruction and observation to effectively perform job duties. This learning takes place mainly in an on-the-job setting.
- Communicate orally in the English language with taxpayers, co-workers, and the public in face-to-face one-to-one settings, using a telephone, or in group settings.
- Produce written documents in the English language with clearly organized thoughts using proper sentence construction, punctuation, and grammar to write letters and notes for audit files.
- Comprehend and make inferences from written material in the English language such as taxpayer records, hearing rulings, tax codes, and policy statements.
- Enter data or information into a terminal, PC or other keyboard device to prepare spreadsheets, or to access information from Tax and License Registration System.



City of Phoenix

- Work cooperatively with other City employees, taxpayers, and the public.
- Follow written and oral directions.
- Make precise arm-hand positioning movements and maintain static, continuous or repetitive arm-hand position to operate microfilm readers/printers, microfiche readers/printers, computers and other similar office equipment.
- Travel out of state for extended periods of time to complete audits.
- Move objects such as laptop computers and taxpayer records weighing less than 25 pounds long distances (more than 20 feet).

Additional Requirements:

- Some positions require the use of personal or City vehicles on City business. Individuals must be physically capable of operating the vehicles safely, possess a valid driver's license and have an acceptable driving record. Use of a personal vehicle for City business will be prohibited if the employee is not authorized to drive a City vehicle or if the employee does not have personal insurance coverage.
- Some positions will require the performance of other essential and marginal functions depending upon work location, assignment, or shift.

ACCEPTABLE EXPERIENCE AND TRAINING:

Experience in accounting and auditing work and a bachelor's degree in accounting, business, finance, or a related field. Other combinations of experience and education that meet the minimum requirements may be substituted.