DISTINGUISHING FEATURES OF THE CLASS:

The fundamental reason this classification exists is to examine highly complex accounting and related records of business firms to determine tax liability based on volume of sales or rentals. This classification acts as lead auditor on assignments utilizing other auditors as needed and providing guidance and reinforcing training in a field environment to these other auditors. Work requires a high degree of tact, diplomacy, and courtesy in working with the business community. Incumbents regularly travel within the City and periodically make trips to other cities and states to complete audits. Assignment of the more complex audits, greater latitude to exercise independent judgment, and lead responsibilities distinguish this classification from the Tax Auditor. Senior Tax Auditors work under the general supervision of a Tax Audit Supervisor or Accountant III.

ESSENTIAL FUNCTIONS:

- Acts as lead auditor, supervising junior auditors in the performance of work assignments where joint effort is utilized;
- Independently conducts large scale, highly complex audits of a special or difficult nature according to Generally Accepted Accounting Principles and Generally Accepted Auditing Procedures;
- Trains Auditor Interns and Tax Auditors in audit procedures;
- Analyzes and evaluates accounting and auditing problems and develops and recommends effective auditing procedures and programs;
- Evaluates and reports work performance of Auditor Interns and Tax Auditors to the Tax Auditor Supervisor;
- 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);
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- 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 conclusion summaries;
- 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;
- Attends tax hearings and gives testimony regarding work performed and the basis of the City's assessment;
- 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;
- Responds to telephone inquiries regarding the tax code;
- Maintains regular and reliable attendance;
- Demonstrates superior seamless customer service, integrity, and commitment to innovation, efficiency, and fiscally responsible activity;
- Works more than forty hours in a workweek without additional compensation to perform assigned job duties, including weekends, evenings, early morning hours, and holidays as required.

Required Knowledge, Skills and Abilities:

Knowledge of:

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

Ability to:

- Perform lead responsibilities over others.
- 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.
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- Comprehend and make inferences from written material in the English language such as taxpayer records, hearing rulings, tax codes, and policy statements.
- Learn and teach 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.
- Work cooperatively with other City employees, taxpayers, and the public.
- Move objects such as laptop computers and taxpayer records weighing less than 25 pounds long distances (more than 20 feet).
- 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.
- Follow written and oral directions.
- 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.
- Work safely without presenting a direct threat to self or others.
- Travel out of state for extended periods of time to complete audits.

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:

Two years of sales tax auditing experience, or four years of progressively responsible accounting and auditing experience, and a bachelor’s degree in accounting, finance, business administration, or a related field. Other combinations of experience and education that meet the minimum requirements may be substituted.