

Specification for Class of

LIQUOR CONTROL AUDITOR

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: Directs and/or performs internal and external audits of state-owned stores, agencies, distribution centers, or wineries, breweries, and wholesale beer and wine distributors, cocktail lounges, grocery stores, taverns and other licensees. May work independently or as designated team leader.

Distinguishing Characteristics: This is the journey-level class in the series. Incumbents work independently or as a part of an audit team and may be designated team leader on specific audits. Incumbents work out of their homes. May be assigned to train lower-level auditors.

Typical Work

Schedules periodic audits and studies statements prior to audit; conducts internal audits of state-owned Liquor Control Board stores, liquor agencies and the Liquor Distribution Center; prepares form and detailed audit reports; collects amount due or extends credit to agency managers for operating shortages or overages;

Reviews audit work papers and defends at hearings before State Examiners;

Audits wineries, breweries, and beer and wine wholesalers and importers to determine extent of beer and wine tax liability; instructs employees of these businesses in proper preparation of these reports; verifies all foreign wine and beer purchases, and conducts a sample verification of domestic wine and beer purchases; completes an analysis of auditees' control and record keeping systems; determines amount of tax, penalty and assessment due for each audit and collects money and determines if a refund is due;

Performs investigative audits of liquor manufacturers, importers, wholesalers and retailers to determine extent of compliance with liquor laws and regulations;

Audits state-owned liquor stores, agencies and Distribution Center to determine extent of compliance with Liquor Board laws, rules,

regulations and policies; verifies accuracy and validity of all expenses and revenues (NSF check fees) for each store audited; reconciles listing of assets charged to an outlet with assets on hand and notes extra or missing items;

Instructs store and agency personnel in the proper use and maintenance of accounting records;

Implements audit programs covering the accountability of lottery tickets and corresponding payouts; provides staff instruction and interpretation of Board policies and procedures;

Examines and approves or disapproves breakage and claim reports to determine validity, proper reporting and account crediting;

Establishes banking arrangements and opens accounts for new stores or agencies; makes emergency audits after robberies, thefts or fires;

Assists in development of administrative and technical manuals;

Assists in conducting monthly physical count of inventory in the central warehouse; monitors, reports and makes recommendations on inventory control;

Conducts and attends monthly staff meetings;

Performs other work as required.

Knowledge and Abilities

Knowledge of: internal and external auditing standards, procedures and techniques; modern office procedures; inventory methods, Liquor Control Board laws, rules and regulations; management principles, accounting principles and techniques.

Ability to: make complete and accurate independent audits; develop and maintain effective working relationships with managers and employees; communicate effectively both orally and in writing.

Minimum Qualifications

A Bachelor's degree including 20 semester or 30 quarter hours of college-level accounting.

AND

One year of experience in accounting or auditing; or successful completion of the Liquor Control Auditor Trainee program.

Additional accounting or auditing experience may be substituted, year for year, for education, except for the required credit hours of college-level accounting.

New class: 5-1-66

Revised minimum qualifications: 7-12-71

Revised definition: 3-10-78

Revised minimum qualifications: 5-14-82

Revised definition, minimum qualifications and added distinguishing

characteristics, and title change (formerly Liquor Control Auditor 2): 7-10-92