

Specification for Class of

REVENUE AUDITOR 3

**Abolished Initially Effective January 13, 2006**

**Abolished Final Effective February 10, 2006**

Definition: In the Department of Revenue, as a journey level auditor, independently plans, coordinates and conducts audits of large and mid-size business firms at the taxpayer's place of business. Provides field audit training to junior auditors; actively identifies businesses suspected of non-compliance and/or reporting irregularities, and develops and evaluates evidence for potential audits. Tests, analyzes and evaluates businesses' computer based accounting systems for purposes of verifying the integrity of computer generated information relating to state excise taxes.

OR

At Audit Headquarters, assists in providing statewide field audit program support in developing and administering audit standards, field work procedures, and computer tools and training.

Distinguishing Characteristics: The Revenue Auditor 3 differs from the Revenue Auditor 2 by independent responsibility for audits of large and mid-size businesses such as financial institutions, manufacturers, public and private contractors, transportation companies, and public utility firms.

Typical Work

Verifies that income of a firm's Washington branches are properly recorded;

Verifies that transactions between several of a firm's retail outlets within the State are properly accounted for; verifies that sales to residents of adjoining state are properly accounted for; verifies that with respect to a firm making sales in several states, Washington sales are properly accounted for;

Conducts temporary out-of-state assignments performing independent audits or as a team member;

Assists Auditor 4 in conducting team audits within the State;

Assists with the field training of the newly hired auditors;

Performs field audits of financial and legal records of lessors and lessees of public property to determine leasehold tax liability as established in the Leasehold Excise Tax Act of 1976;

Performs field audits of financial and production records of timber harvesters to determine forest excise tax liability;

Undertakes special assignments as directed;

Performs appropriate duties in Olympia headquarters review section;

Performs other duties as required.

### Knowledge and Abilities

Knowledge of: Revenue Act of 1935, as amended; rules, policies and procedures of the Department of Revenue; Court decisions, Attorney General's opinions and all the writings and publications pertaining to the program; theory and practice of accounting and auditing.

Ability to: analyze complex accounting records and develop a comprehensive audit program; test internal controls and reporting procedures to establish scope of audit; work harmoniously with taxpayer's staff to obtain required records; prepare a complete and accurate audit report; explain basis for tax adjustments to taxpayer; communicate effectively, both orally and in writing.

### Minimum Qualifications

Two years of experience as a Revenue Auditor including one year as a Revenue Auditor 2. **OR**

A Bachelor's degree with major study in accounting, or a Bachelor's degree in business administration or allied field which includes 24 semester or 36 quarter hours in college-level accounting **AND** three years of professional auditing or accounting experience, within the Department of Revenue, which includes one year as a Revenue Auditor 2.

Professional auditing or accounting experience will substitute, year for year, for education, provided the candidate has completed at least 24 semester or 36 quarter hours in college-level accounting.

Revised typical work: 5-1-69

Revised minimum qualifications: 7-13-70

Revised minimum qualifications: 7-12-71

Revises definition: 3-27-75

Revised definition, minimum qualifications, add distinguishing characteristics and general revision: 12-10-76

Revised definition, distinguishing characteristics and minimum qualifications: 3-14-86

Revised definition, distinguishing characteristics and minimum qualifications: 7-12-96

Revised minimum qualifications: 11-9-01

Revised minimum qualifications: 1-11-02