

Specification for Class of

REVENUE AUDITOR 4

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: In the Department of Revenue, as a senior field auditor, plans, coordinates, and conducts audits of the largest and/or most technically diverse businesses at the taxpayer's place of business. Oversees the work of journey and junior auditors on team audits; coaches and counsels auditors on procedures, conduct and communication; and assesses junior auditor work performance. Conducts audits and develops leads on unregistered and irregularly reporting businesses and businesses suspected of evasion for referral into the audit selection process.

OR

At Audit Headquarters, reviews field audit reports to ensure complete and correct application of tax law and accounting theory;

OR

At Audit Headquarters, provides statewide field audit program support in developing and administering audit standards, field work procedures, and computer tools and training;

OR

Represents the agency as a permanently assigned auditor at an out-of-state location or as an auditor on roving assignment out-of-state.

Distinguishing Characteristics: The Revenue Auditor 4 differs from the Revenue Auditor 3 through its independent responsibility for audits of the largest and/or most technically diverse business firms including national, international, multi-divisional, and vertically integrated corporations. These include, but are not limited to, large manufacturers, major financial institutions, insurance companies, major public and private contractors, health care providers, high technology companies, municipalities, port districts, and public utilities. The Revenue Auditor 4 is responsible for all facets of the field work performed by members of an audit team under that auditor's direction.

Typical Work

Acts as an auditor in an out-of-state location with responsibility for all audit work involving the establishment of local nexus with respect to sales into Washington;

Investigates fraud as a member of a specialized unit which is trained to gather evidence admissible in court; employs techniques to establish tax liability in cases where conventional accounting records are not available;

Acts as a lead auditor under an audit supervisor;

Reviews field audits at Headquarters to assure completion, accuracy and uniformity; determines that all audit adjustments comply with the Revised Code of Washington governing excise tax, the Washington Administrative Code excise tax rules, departmental administrative rulings and court rulings governing interpretation of the excise tax law and rules;

Interprets the State Revenue Act and related (WAC) rules for the Tax Rules, Interpretation and Appeals Division; develops written legal positions and tax interpretations that are binding upon the Department and taxpayers; issues response rulings over own signature; directs and advises Department personnel on all tax matters requiring law and rules interpretations; performs the most complex audits undertaken by the department individually or as a team leader;

Trains subordinate auditors in the techniques of field auditing;

Assists supervisor in planning overall activity of field auditing;

Assists supervisor in planning overall activity in scheduling;

Responds to taxpayer inquiries; maintains liaison with local office and supervisor where the supervisor is a nonresident;

Acts for the supervisor in the supervisor's absence;

Performs other work as required.

Knowledge and Abilities

Knowledge of: Washington Revenue Act of 1935, as amended and Washington Administrative Code regulations relating thereto; rules, policies and opinions and all writings and publications

pertaining to the program; theory and practices of accounting and auditing; supervisory practices and procedures.

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 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; analyze complex and factually unique tax questions; supervise subordinate staff.

Minimum Qualifications

Two years of experience as a Revenue Auditor 3. **OR**

For out-of-state Positions:

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, which includes two years of excise tax experience.

New class: 12-10-76

Revised definition: 6-15-79

Revised definition: 2-14-83

Revise minimum qualifications: 11-13-87

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

Revised minimum qualifications: 11-9-01

Revised minimum qualifications: 1-11-02