

WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class 16010

PRORATE AND FUEL TAX AUDITOR

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: Within the Department of Licensing, independently plans, coordinates and conducts audits and/or investigations of individual proprietors, businesses and government agencies, of small and medium size accounts for fuel tax licensees, sales tax, businesses operating under the international Fuel Tax Agreement (IFTA), businesses operating under the International Registration Plan (IPR) and refund claimants. These audits are generally performed at taxpayer's place of business within the state of Washington, and on behalf of all the other member states and Canadian provinces.

Distinguishing Characteristics: Positions at this level independently perform small to medium size audits or serve as a member in combined team audits. These audits are conducted on accounting and financial systems and records in accordance with federal and state laws, rules, regulations and applicable professional standards. These include Generally Accepted Accounting Principals (GAAP), Generally Accepted Auditing Standards (GAAS) and other standards that may apply.

Typical Work

Completes pre-audits of accounts to determine methods that will be used in field examination of records, including the preliminary preparation of audit work papers, schedules and summaries to be used in the audit;

Independently plans, coordinates and conducts comprehensive compliance audits and/or investigations of small to medium size accounts to evaluate and determine the accuracy of accounting and financial systems, procedures and internal controls of businesses and government agencies for the state of Washington and on behalf of other member states and foreign jurisdictions;

Analyzes accounting systems and determines the auditing procedures needed to conduct individual audits;

Evaluates and verifies financial records; evaluates internal control systems used in the taxpayer's accounting system, and accounting procedures supporting financial records using sampling techniques, and makes recommendations for improvement;

Analyzes cost/benefits to determine and recommend best alternative courses of action to identify and correct deficiencies and inaccuracies;

Conducts entrance conferences with individual proprietors, businesses, and governmental agencies. Reviews period of time to be audited, records required for audit, explanation of the audit process, acquires accounting/financial information and answers questions presented;

Conducts closing conferences with individual proprietors, businesses and governmental agencies. Recommends changes, which will improve financial records, systems procedures and internal controls. Assists individual proprietorships, businesses and governmental agencies in implementing these changes;

May investigate and/or conduct audits of individual proprietors or businesses referred by the Washington State Patrol regarding possible illegal operations, including fraud investigations using innovative techniques in cases where accounting records are not available;

May assist law enforcement agencies in cases of suspected theft of fuel;

Prepares detailed reports of audit findings and conclusions in accordance with Generally Accepted Auditing Standards (GAAS) and Generally Accepted Accounting Principles (GAAP);

Conducts investigations of individual proprietors or businesses, which may or may not lead to an audit, to ensure compliance with licensing requirements, reporting requirements and tax obligations;

Provides taxpayer assistance and education relating to state laws, rules and regulations, licensing and reporting requirements;

Performs other work as required.

Knowledge and Abilities

Knowledge of:

International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), Motor Vehicle Fuel Tax Act (RCW 82.36), Special Fuel Tax (RCW 82.38), Aircraft Fuel Tax Act (RCW 82.42), Vehicle Licenses Act (RCW 46.16), Proportional Registration Act (RCW 46.87), Use Tax Act (82.12), and the Rules and Regulations (WACs) pertaining to these laws; the laws and regulations of IFTA and IRP member jurisdictions; Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); court decisions relating to fuel tax and vehicle licensing issues; Attorney General's opinions; departmental policy and procedures; theory and practices of accounting.

Ability to:

Review initial audit findings and conclusions and revise as needed; analyze accounting records and develop a comprehensive audit plan; test and evaluate internal controls and reporting procedures to establish scope of audit; prepare a complete and accurate audit report; recommend improvements to taxpayer accounting and reporting practices; explain basis for tax adjustments to taxpayers; maintain positive working relationship with taxpayers and coworkers; communicate effectively, both orally and in writing.

Minimum Qualifications

A Bachelor's degree involving major study in business or public administration or closely allied field which includes 20 semester hours or 30-quarter hours of accounting. AND

Two years of professional auditing or accounting experience.

Professional auditing or accounting experience will substitute, year for year, for the Bachelor's degree providing the candidate has completed at least 20 semester hours or 30 quarter hours of college level accounting.

A Master's degree in business administration, public administration or closely allied field, or certification as a Certified Public Accountant (CPA) will substitute for one year of the required professional experience.

New class

Effective March 15, 1973

Revised December 16, 1977

Title change (formerly Motor Vehicle Revenue Auditor 2)

Revised December 15, 1978

Revises minimum qualifications, general revision, adds distinguishing characteristics

Revised February 9, 1979

Revises minimum qualifications, adds desirable qualifications

Revised July 14, 1989

Revises definition, distinguishing characteristics, and minimum qualifications

Revised September 21, 2000. Revised title (formerly Licensing Revenue Auditor 2), salary, definition, distinguishing characteristics, and minimum qualifications.