

WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class 16020

PRORATE AND FUEL TAX AUDITOR SENIOR

**Abolished Initially Effective January 13, 2006**

**Abolished Final Effective February 10, 2006**

**Definition:** As a Senior level auditor within the Department of Licensing, independently plans, coordinates and conducts audits and/or investigations of individual proprietors, businesses and government agencies, including the largest and most technical diverse accounts for fuel tax, sales tax, businesses operating under the International Fuel Tax Agreement (IFTA) and the International Registration plan (IRP) and refund claimants. Audits are generally performed at the taxpayer's place of business within and outside of the State of Washington, and on behalf of other member states and Canadian provinces. May serve as auditor in charge on combined team audits, overseeing the work of journey level auditors.

**Distinguishing Characteristics:** Positions at this level independently perform audits of all accounts, including the largest and most complex accounts and serves as the auditor in charge in combined team audits. These audits are conducted on accounting and financial systems and records in accordance with federal and state laws, rules and regulations, and applicable professional standards. These include Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and other standards that may apply.

Typical Work

Completes pre-audits of accounts to develop an audit plan that will be followed in the field examination of records. Prepares preliminary audit work papers, including appropriate schedules and summaries to be used in the audit;

Independently plans, coordinates and conducts comprehensive compliance audits and/or investigations of all accounts. Evaluates and determines the accuracy of accounting/financial systems, procedures and internal controls of businesses and government agencies for the state of Washington and on behalf of member states and foreign jurisdiction;

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

Evaluates and verifies financial records, internal control methods used in the taxpayer's accounting system, and accounting procedures supporting financial records using sampling techniques. Make recommendations for improvement to accounting practices and systems;

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, explains the audit process, acquires accounting/financial information, and answers questions presented;

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

Investigates and/or conducts 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 incomplete or not available;

Assists law enforcement agencies in cases of suspected fraud or theft of fuel;

Testifies at formal appeal hearings and court proceedings on protested fuel tax and licensing audit assessments and/or criminal proceedings;

Performs duties of auditor in charge when conducting audits of large, complex businesses;

Reviews work of other auditors for accuracy and compliance with state laws, rules and regulations, IFTA and IRP requirements, and accounting/auditing standards;

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

May recommend and assist in developing audit procedures and legislative proposals;

Conducts investigations of individuals 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, international agreements and licensing/reporting requirements;

Train new and/or other less experienced auditors in the techniques of field auditing;

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), Motor Vehicle Excise Tax (RCW 82.44) 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; leadership practice and procedures.

Ability to:

Review initial audit findings and conclusions and revise as needed; recommend changes to departmental policies and procedures; 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

Three years of experience as a Prorate and Fuel Tax Auditor.

New class

Effective March 15, 1973

Revised December 16, 1977

Title change (formerly Motor Vehicle Revenue Auditor 3)

Revised September 13, 1985

Revises minimum qualifications

Revised July 14, 1989

Revises definition and minimum qualifications and adds distinguishing characteristics

Revised September 21, 2000. Revised title (formerly Licensing Revenue Auditor 3), salary, definition, distinguishing characteristics, and minimum qualifications.