



## Job Description

<b>Job Title:</b> Income Tax Auditor 3	<b>Job Code:</b> AUN02504	<b>Reports To:</b> Manager, Audit
<b>Job Code Descrp:</b> Auditor 3	<b>Position Number/s:</b> SRV000000107, SRV000001067, SRV000001064, SRV000000954, SRV000000591, SRV000001063, SRV000000082, SRV000000250, SRV000000378, SRV000000051, SRV000000260, SRV000000046, SRV000001058, SRV000000926, SRV000001038, SRV000001049	
<b>Division/s:</b> Education & Compliance	<b>Department Name/s:</b> Income Audit Unit	<b>Law Enforcement:</b> No
<b>Pay Schedule/Grade:</b> AREG 21	<b>FLSA Status:</b> Non-exempt	<b>EEO Class:</b> Administrative Support Workers
<b>Prepared By:</b> R Rodriguez / C Pittman	<b>Approved By:</b> J Brown	<b>Last Update:</b> 12/19/2023

### Position Summary:

The Income Tax Auditor 3 conducts highly-complex audits, that are medium to large in scale, of individual and federal corporate income tax, withholding tax, and/or emerging tax audits. These responsibilities are completed using acceptable audit methods and procedures to ensure taxpayers are in compliance with Arizona tax law, rulings, case law. This role is also responsible for collecting and analyzing data, planning and organizing audit procedures, and examining and reviewing financial records to prepare detailed reports of audit findings.

### Supervision:

This position does not have direct reports.

<b>Essential Functions:</b>	<b>% of Time</b>	<b>Essential/ Non-essential</b>
<u>Tax Refund and Audit Reviews</u> As applicable to assigned income tax audit unit, conducts complex audits involving the accurate calculation and application of tax laws, rules and regulations, policies and procedures of the department in a consistent manner to all taxpayers. <ul style="list-style-type: none"> <li>• May include accurate and timely examination of audits and determining and recomputing tax liabilities, and/or detailed review and determination of penalty abatement requests.</li> <li>• May elicit clarifying information, accept evidence, evaluate both testimony in a written decision and prepare case files.</li> <li>• Fully documents audits to support the department's position and maintain the audit file in an orderly manner. Prepare work papers, audit reports and weekly reports.</li> <li>• May performs and supports other audit functions, including research, examination, ticket/email resolution and tax system maintenance for accounts flagged for potential fraud</li> <li>• Makes adjustments to taxpayer accounts in the tax system and tax system data cleanup to, including those accounts flagged for potential fraud</li> </ul>	40%	E 1, 2, 3, 4, 5
<u>Research &amp; Analysis</u> <ul style="list-style-type: none"> <li>• Researches highly-complex issues and resolve taxpayer appeals timely, fairly, accurately and consistently</li> <li>• Explains audit adjustments and conclusions to taxpayers and their representatives</li> </ul>	25%	E 3, 4, 5



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<ul style="list-style-type: none"> <li>Discusses audit adjustments and positions with taxpayers and/or representatives</li> <li>Reviews work of other auditors</li> <li>Educates taxpayers in tax law, rules and regulations and ensures taxpayer compliance through the audit process.</li> </ul>		
<u>Agency/Department Compliance &amp; Continuous Improvement</u> <ul style="list-style-type: none"> <li>Remains current on all laws, regulations, policies, and best practices related to taxation through regular engagement in activities such as: self-directed research, conferring with other practitioners and technical experts; subscriptions to regulatory/legal/industry newsletters and briefs; membership industry associations and attendance at meetings/events; and or participation in training and others continuing education opportunities.</li> <li>Actively contributes to team and individual effectiveness through the following: -             <ul style="list-style-type: none"> <li>Attends staff meetings and huddles of work unit or district; and may cascade and track information as indicated</li> <li>Completes all required training in a timely manner.</li> <li>Participates in assigned work teams as appropriate.</li> <li>May complete periodic metrics, projects, huddle boards and reports as requested.</li> <li>Prepares for and actively participates in 1:1 coaching with supervisor</li> </ul> </li> <li>Maximizes work processes and deliverables through lean principles within the Arizona Management System (AMS); and provides recommendations for process improvement, and engages in continuous improvement efforts as assigned.</li> </ul>	20%	E 3, 5
May attend and represent the department both at informal and formal hearings and conduct audit work in the field, in- or out-of-state	10%	E 1, 2, 5
Other duties as assigned	5%	NE

### Requirements

#### *Education & Experience*

- Any combination that meets the knowledge, skills and abilities (KSA); typical ways KSAs are obtained may include but are not limited to: a relevant degree from an accredited college or university such as Bachelor's Degree (e.g., B.A.), training, coursework, and work experience relevant to the assignment.
- Minimum two (2) years' related experience as an Auditor, or equivalent experience

#### *Licenses & Certifications*

Valid, Arizona Driver's License

#### *Knowledge/Understanding*

- Knowledge of individual income, corporate income, fiduciary and withholding tax policy and procedures
- Knowledge of applicable federal and state tax laws, statutes, and codes
- Knowledge of generally accepted accounting principles (GAAP)
- Knowledge of generally accepted auditing standards (GAAS)

#### *Skills*

- Strong communications skills, to include verbal, written, and active listening
- Strong mathematical computation skills such as addition, subtraction, multiplication, division, percentage, and averages



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- Strong organization and time management skills with the ability to make measurable progress on multiple priorities
- Strong interpersonal skills and demeanor
- Proficient in the use of a PC/laptop in a Windows environment; in the use of the Internet; and in the use of Google Suite applications such as Gmail, Sheets, Docs, and Drive
- Strong proficiency and skill in the use of Microsoft Excel and tax reporting/accounting systems

### *Abilities*

- Ability to clear a comprehensive background and clearance process that includes an Arizona tax compliance verification, and a criminal background check through the FBI via level one fingerprint clearance through the Arizona Department of Public Safety
- Ability to work in a confidential manner, ensuring information is shared with internal and external individuals in an appropriate manner
- Ability to interpret and apply federal and state tax laws to audit reviews
- Ability to convey tax related terminology and information in layman's terms
- Ability to work with a high degree of autonomy and also participate collaboratively as part of a team
- Ability to understand and solve problems by applying intermediate analytical skills to include collecting all the relevant information and data needed to address the problem; organizing, classifying and synthesizing the data into fundamental issues; from the information, identifying the most probable causes of the problem; reducing the information down into manageable components; identifying the logical outcomes from the analyses of the data collected; and, identifying the options and solutions for addressing the problems analyzed.
- Ability to travel up to 10% of the time to conduct field audit work and/or participate in hearings
- Willingness and ability to embody ADOR's core values of Do the Right Thing, Commit to Excellence, and Care About One Another

### *Additional Job Demands*

- In the course of performing the essential duties one must be able to exert up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.
- Ability to operate a state-owned and/or personal vehicle
- May experience exposure to adverse environmental conditions during travel

### **Selective Preferences**

- Bachelor's Degree in Accounting or closely related field
- Experience with Continuous Improvement, Six Sigma and/or LEAN