

## STATE BOARD OF EQUALIZATION DUTY STATEMENT

|  |  |                         |                       |
|--|--|-------------------------|-----------------------|
| CIVIL SERVICE CLASSIFICATION             |  | WORKING TITLE           |                       |
| <b>Associate Tax Auditor</b>             |  | <b>Investigator</b>     |                       |
| UNIT/DISTRICT/LOCATION                   |  | POSITION NUMBER         |                       |
| <b>Investigations Division - Norwalk</b> |  | <b>290-328-4281-002</b> |                       |
| SEERA DESIGNATION                        | BARGAINING UNIT  | WORK WEEK GROUP         | CERTIFICATES REQUIRED |
| <b>R</b>                                 | <b>01</b>  | <b>2</b>                |                       |
| FINGERPRINTS REQUIRED                    | Y      N   | SUPERVISION EXERCISED   |                       |
|  | <input checked="" type="checkbox"/> <input type="checkbox"/> | <b>None</b>             |                       |

### Job Requirements

#### Knowledge of:

- Methods and principles of organization, administration, and management.
- Provisions of California business tax laws, rules, and regulations administered by the Board of Equalization, including related legal opinions and court decisions.
- Departmental policies and rules, the operations of Federal, State and local tax, regulatory, and law enforcement agencies.
- Methods used by violators in evading tax liability.
- Investigative techniques and sources of information used in locating persons.
- Methods used and remedies available for the collection of taxes.
- Court procedures and rules of evidence.
- Organization of the Board of Equalization, particularly the auditing and compliance programs.

#### Ability to:

- Apply the required knowledge effectively.
- Interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively.
- Meet with and obtain the cooperation of persons subject to tax regulation.
- Detect or verify violations of the California Revenue and Taxation Code, especially the Sales and Use Tax Law, Diesel Fuel Tax Law, Cigarette and Tobacco Products Tax Law and the Business and Professions Code, specifically Division 8.6.
- Analyze data and situations accurately, draw sound conclusions, and take effective action.
- Transfer and transport materials up to 50 pounds with or without assistance. Seek assistance if required by contacting your supervisor.
- Ability to follow directions given by lead investigators or supervisors on audit assignments and investigations.
- Use appropriate strategy to develop investigative information.
- Appear as a witness to present testimony in administrative and criminal actions.
- Examine a wide variety of records to secure or verify information concerning suspect violations.
- Prepare clear and concise reports.
- Travel overnight statewide up to 50% of the time.
- Communicate effectively, both verbally and in writing.
- Pass fingerprint check.
- Work long and irregular hours, both in and out of office and in various locations throughout the State.
- Pass PC 832: Arrest, Search and Seizure.

### Desirable Qualifications

- Proficiency in using a personal computer, including various software packages such as word processing, spreadsheets and relational database programs for report writing, data analysis and presentations
- Keenness of observation, persistency, creativity, and tact.
- Ability to analyze and prepare audit working papers for use in criminal prosecution.

\*HRD Approved by DRW 9/23/13\*

**Statement of Position**

Under the general direction of a Business Taxes Administrator I, the Associate Tax Auditor will assist a Business Taxes Specialist in the conduct of the most difficult and complex investigations of tax evasion cases, schedule appointments, meet with taxpayers and their representatives, meet with other State agency personnel and District Attorneys, explain investigation findings, investigates complaints and prepare appropriate reports. The incumbent may be required to travel overnight statewide up to 50% of the time.

**\*Candidate must be able to perform the essential job functions (\*) with or without reasonable accommodations.**

| PERCENTAGE OF TIME SPENT | DUTIES  |
|--------------------------|---|
| 50%*                     | The Associate Tax Auditor serves as a support to the lead investigator in conducting difficult and complex criminal investigations. The Associate Tax Auditor may be responsible for various segments of the investigation. Responsibilities include: investigating complaints, assisting in the interview of potential witnesses, conducting field observations, preparing detailed investigation reports, coordinating activities with other governmental agencies, and providing investigative evidence (including, but not limited to, documentation, testimony, etc.) as directed by the lead investigator, supervisor, local district attorney or law enforcement officers. Participate in the execution of search warrants with law enforcement personnel in Board of Equalization cases.  |
| 25%*                     | Under the guidance of the Business Taxes Specialist I, preparing various parts of the most complex prosecution packages to assist local district attorneys in prosecution of criminal tax evasion cases (includes a brief narrative of the case, description of alleged defendants, description of offenses, results of investigation, possible evidence, other agencies involved, certification as to license status of taxpayer, audit techniques, audit report/fraud letter), preparation of search warrant materials with supporting documents, preparation of probable cause statements, based on the existence of facts and circumstances within the investigator's knowledge, in support of a request for a search warrant, preparation of requests for subpoenas (including the necessary factual information required by the legal staff to draft the subpoenas in the event that access is denied to business records which are necessary in order to complete an investigation), and assist in compliance inspections. |
| 20%*                     | Preparing working papers to develop the data in order to support audit findings. Compiling and summarizing financial data, verifying that financial documents are true and accurate, and applying the revenue and taxation code to specific transactions to determine taxability. Assisting with scheduling data received from third parties such as banking institutions, vendors, and other sources before search warrants are issued.  |
| 5%                       | Providing technical support to staff when necessary and other work related duties as required.  |

*I have read this duty statement and fully understand my assigned duties.*

EMPLOYEE'S SIGNATURE

DATE

*I have reviewed these duties with the above named employee.*

SUPERVISOR'S SIGNATURE

DATE

**\*HRD Approved by DRW 9/23/13\***