

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION		WORKING TITLE	
Associate Tax Auditor		Senior Tax Auditor	
UNIT/DISTRICT/LOCATION		POSITION NUMBER	
Special Operations Branch - Sacramento		290-472-4281-002	
SEERA DESIGNATION	BARGAINING UNIT	WORK WEEK GROUP	CERTIFICATES REQUIRED
R	01	2	
FINGERPRINTS REQUIRED	Y N	SUPERVISION EXERCISED	
	<input checked="" type="checkbox"/> <input type="checkbox"/>	None	

Job Requirements

Knowledge of:

- General accounting and auditing principles and procedures and business law.
- Specialized auditing practices and procedures used in tax auditing.
- Provisions of California business tax laws, rules and regulations administered by the Board of Equalization and related legal opinions and court decisions.
- Departmental policies, rules, and regulations.
- Organizations of the Board of Equalization with particular reference to the tax auditing program.

Ability to:

- Apply the required knowledge.
- Conduct audits or financial examinations of taxpayer's accounts and records.
- Meet with and obtain the cooperation of persons subject to tax or regulations.
- Interpret and apply provisions of the California Revenue and Taxation Code, specifically the Sales and Use Tax Law, Diesel Fuel Tax Law, Cigarette Tobacco Products Tax Law, and other related codes.
- Create and maintain good will in beginning and completing an audit, and disclosing findings critical in nature. Deal with individuals or their representatives who have been convicted of evasion.
- Analyze data and draw sound conclusions.
- Analyze situations accurately and take effective action.
- Prepare clear, complete, and concise reports.
- Communicate effectively, both orally and in writing.
- Transfer and transport materials up to 50 pounds with or without assistance. Seek assistance if required by contacting your supervisor.
- Respond to occasional stand-by needs.
- Work in a high rise building.
- Travel to West Sacramento location where records are stored. Travel overnight up to 25% of the time, usually to the Los Angeles area.
- Pass fingerprint check prior to appointment.
- Work long and irregular hours on occasion.

Desired Qualifications

- Experience performing business tax audits.
- Proficient knowledge of personal computer software systems.
- Ability to meet stringent deadlines.
- Effective interpersonal skills, tact, and good judgement.

Statement of Position

Under the general direction of a Supervising Tax Auditor I, the incumbent conducts fraud/tax evasion audits of a more difficult nature in all program areas. The incumbent also prepares appropriate audit reports; conducts specialized audit procedures and techniques. This position will assist in identifying interrelated fraud schemes, may testify in court to liabilities determined and coordinate civil tax fraud audit efforts with other governmental agencies. **Candidate must be able to perform the Essential Job Functions (*) with or without or reasonable accommodations.**

PERCENTAGE OF
TIME SPENT

DUTIES

- 85% *Independently conducts the more difficult, specialized audit assignments requiring the highest level of sophistication of audit experience and knowledge, the ability to decipher taxpayer business and legal arrangements, as well as the ability to analyze the documentation with respect to the laws. Audits the more difficult companies involved in fraudulent activities. Responsibilities include: determining the necessary scope of the examination, determining the appropriate test or statistical sampling methodology, determining the necessary specialized audit procedures and techniques to be used, and then, preparing working papers to develop the data in order to support audit findings. Explain audit findings to taxpayer or representative.

- 5% *Perform fraud/evasion administration functions and projects for the ID Division.

- 5% *Attend appeals hearings and prepare summary reports on staff's positions. May be required to testify in court to tax fraud audit findings.

- 5% 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
11/08/2010 (VW)