

**CITY OF GLENDALE**

|   |                                |                    |            |
|---|--------------------------------|--------------------|------------|
| <b>TITLE:</b>                                   | <b>Tax Auditor</b>             | <b>CLASS CODE:</b> | <b>327</b> |
| <b>REPORTS TO:</b>                              | <b>Tax and License Manager</b> | <b>GRADE:</b>      | <b>25</b>  |
| <b>DEPARTMENT:</b>                              | <b>Finance</b>                 | <b>FLSA:</b>       | <b>E</b>   |
| <b>JOB SPECIFICATION DATE: July 1, 2005 bwg</b> |                                |                    |            |

**JOB SUMMARY**

Plans, organizes, and conducts audits of financial records of business firms to calculate sales and use tax liability; determines compliance with established policies, procedures, codes, and ordinances.

**ESSENTIAL FUNCTIONS**

1. Plans, organizes, and conducts audits of financial records of business firms to calculate sales and use tax liability and determines compliance with city tax and licensing laws.
2. Interprets laws, ordinances, and regulations pertaining to tax and licensing provisions as they apply to each business.
3. Determines audit approach through research, audit procedures, materiality, and taxability issues.
4. Analyzes a wide variety of accounting systems for completeness of record keeping.
5. Determines nature of each business to be audited and cultivates a cooperative working environment.
6. Reviews and explains audit results and advises taxpayers of appropriate practices, as needed.
7. Prepares work papers to substantiate audit conclusions and forwards copies to businesses involved and supervisor.
8. Assists, informs, and educates businesses as to proper and lawful means of recording and reporting city and state sales tax.
9. Prepares correspondence to be sent to businesses selected for audit.
10. Prepares documentation for administrative tax hearings, briefs City Attorney's staff prior to hearing, and presents audit findings during hearings.
11. Conducts audit research to identify areas of non-compliance to be used as a basis for making informed decisions during audit selection.
12. Prepares special studies for city officials.
13. Attends meetings concerning tax issues, tax code changes, legislative actions, and multi-jurisdictional audits, as needed.
14. Attends seminars, conferences, and training sessions to maintain and improve professional standards and technical competence.
15. Works with outside agencies including the Arizona Department of Revenue on multi-jurisdictional audits and intergovernmental information sharing.

**SECONDARY FUNCTIONS**

16. Performs other related duties as assigned.

**KNOWLEDGE, SKILLS, ABILITIES**

**Knowledge of:**

Generally accepted Accounting principals and auditing standards  
City sales tax laws, use taxes, licensing regulations, and local business trends  
State sales tax laws, legislative actions, unified audit committee resolutions, and court rulings  
Business law

**Skill in:**

Using computers with multiple software applications

**Ability to:**

Plan, organize, and conduct audits

Interpret sales and use tax codes/laws to determine actual tax liability of businesses audited

Determine facts through audit investigations

Interpret applicable city ordinances and state statutes

Prepare concise, accurate and comprehensive reports

Establish and maintain effective working relationships with businesses, city staff, city officials and the public

Communicate effectively both verbally and in writing

Work on multiple complex projects simultaneously

Exercise initiative and independent judgment in working on-site during field audits

**WORKING CONDITIONS**

Substantial field work required involving a variety of working conditions.

**MINIMUM QUALIFICATIONS**

Bachelor's degree in accounting or auditing and three years experience in auditing or accounting work.

Any equivalent combination of training, experience, and education that provides the required knowledge, skills, and abilities, is qualifying.

**SPECIAL REQUIREMENTS**

Arizona driver's license