

**CLASS TITLE: SENIOR MULTISTATE TAX AUDITOR**

**Class Code: 02688300**

**Pay Grade: 29A**

**EO Code: B**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** In the Division of Taxation, to direct, supervise, review and participate in the work of a staff engaged in planning and performing comprehensive tax audits of the accounting records, related tax returns and other related evidential materials of major multistate corporate entities doing business in Rhode Island in order to determine the proper tax liability under the state's tax laws; to prepare appropriate reports as to the nature, scope and results of such audits and to participate in hearings of various forms and levels of formality; and to related work as required.

**SUPERVISION RECEIVED:** Works under the general supervision of a superior from whom assignments are received in broad outline form with considerable latitude for the exercise of initiative and independent judgement; work is reviewed usually upon completion for results obtained and for conformance to relevant laws, regulations and guidelines and for the application of generally accepted auditing standards.

**SUPERVISION EXERCISED:** Plans, direct, supervises and reviews the work of a staff engaged in the performance of tax audits of various multistate corporations.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

In the Division of Taxation, to direct, supervise, review and participate in the work of a staff engaged in planning and performing comprehensive tax audits of the accounting records, related tax returns and other related evidential materials of major multistate corporate entities doing business in Rhode Island in order to determine the proper tax liability under the State's tax laws; to prepare appropriate reports as to the nature, scope and results of such audits and to participate in hearings of various forms and levels of formality; and to do related work as required.

To supervise and participate in the planning of the conduct of complex financial audits, involving the use of such techniques as: evaluation of the procedures, methods and controls used by the taxpayer to prepare the returns under audit; analysis of the returns and related documents against specific audit criteria; selection of any appropriate sampling techniques; general research of the taxpayer by the examination of journals, periodicals, correspondence and by personal contact; and reference to state and federal legal materials and opinions pertinent to the audit.

To supervise and participate in the performance of involved financial audits entailing the examination and analysis of ledgers, journals, financial statements, cash books, vouchers, schedules and checking depreciation and depletion, bank accounts, brokerage and checking accounts, computer generated material, and such other related evidential material as may be required to determine tax liability.

To plan and perform audits or aspects of audits which present problems of unusual complexity or difficulty.

To present the findings of the audit to the taxpayer or a representative and to attempt to gain concurrence on all phases of the audit.

To review the work of subordinates for procedures used and for findings and results obtained.

To make recommendations to superiors that will improve the methods and procedures of the multistage audit program.

To confer with proper officials on pertinent matter of policy and procedures.

To do related work as required.

## **REQUIRED QUALIFICATIONS FOR APPOINTMENT:**

**KNOWLEDGES, SKILLS AND CAPACITIES:** A thorough knowledge of generally accepted accounting principles and of generally accepted auditing standards required in the making of comprehensive tax audits; a thorough knowledge of Rhode Island tax laws and of the Internal Revenue Code, and of related regulations, bulletins and guidelines; the ability to apply the above knowledges in the planning and performance of a comprehensive tax audits of the accounting records and other related evidential materials of various corporate entities, including multistate and multinational corporations and several types of affiliated corporations; the ability to prepare a detailed report of an audit, including the scope and procedures followed, the extent to which statistical sampling was used, substantiating data, relevant legal cases, and findings and recommendations; the ability to maintain effective working relationships with taxpayers, their legal representatives, and other professionals; and related capacities and abilities.

## **EDUCATION AND EXPERIENCE:**

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in accounting or business administration; and

Experience: Such as may have been gained through: employment in a supervisory capacity in a governmental agency or in private industry which required the performance of detailed auditing work of the accounting systems of various corporate business organizations.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

Class Created: January 7, 1979

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