

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

EMPLOYMENT SECURITY TAX AUDITOR SERIES

<u>CLASS TITLE</u>	<u>POSITION CODE</u>
EMPLOYMENT SECURITY TAX AUDITOR I	13681
EMPLOYMENT SECURITY TAX AUDITOR II	13682

Effective: 05/01/2005

INTRODUCTION:

The Employment Security Tax Auditor series encompasses positions which perform or direct the performance of specialized field audits of employer payrolls and related records to determine the amount and rate of tax due under the provisions of the Unemployment Insurance Act. Such duties require knowledge and application of the principles of accounting and auditing as well as in-depth knowledge of the provisions of the Unemployment Insurance Act. Positions typically make decisions concerning employer tax liability by conducting a systematic examination of an employer's books and records. Positions develop an audit plan, selecting areas most likely to produce significant findings of tax liability. A sample of records is drawn and findings and conclusions are documented and discussed in a narrative report. This series may also include positions engaged in such activities as planning the field audit function, or making changes in auditing procedures, techniques and practices.

Specifically excluded from allocation to the Employment Security Tax Auditor class series are positions which, in a central office setting, review agency held records of employer contributions for the purpose of initiating liens, bankruptcy statements, and performing determinations and employer liability assessments. Such duties do not require application of accounting knowledges, skills, and abilities although mathematical skill and accuracy are requisite. Duties of this nature are appropriately allocated to the Unemployment Insurance Revenue Analyst class series.

EMPLOYMENT SECURITY TAX AUDITOR I
EMPLOYMENT SECURITY TAX AUDITOR I

POSITION CODE: 13681

DISTINGUISHING FEATURES OF WORK:

Under general supervision, develops skills in performing or assisting with audits of an employer's original books and records in order to document the accuracy of reported wage reports and to determine unemployment compensation tax liability; independently performs less complex, routine professional field audits and investigations; develops skill using the laptop audit system; enters critical data that computes delinquent contributions and depending on audit type, verifies claimants' base period wages; during the audit process; determines employer liability status under the Unemployment Insurance Act; participates in training in the performance of more complex payroll audits and field investigations and the performance of large scale field audits including, but not limited to, partnerships, corporations, sole proprietors- and LLC's (Limited Liability Companies).

ILLUSTRATIVE EXAMPLES OF WORK:

1. Independently performs routine field audits of a financial nature and investigations of employer agreements, corporate charters, bylaws and other documents at employer's work site; confirms the accuracy of record keeping and determines the tax status and liability of employers to enforce uniform compliance with the Unemployment Insurance Act; analyzes agency held records; develops an audit plan to obtain information necessary to complete assignment; works with senior auditors on an OJT (on-the-job training) basis to learn the more complex functions; develops skills in utilizing lap-top computers in the audit process.
2. Enters employer information on the laptop audit system work papers that compute critical audit information to allow accurate calculations of the employer's total, taxable and excess wages.
3. Based upon the type of audit assessment, may verify base period wages as detailed on claimants' affidavits when discovered during the audit process.
4. Recommends to the agency Collection Section the filing of liens, determinations and assessments, or referral of delinquent accounts to the Attorney General Section for further legal action in cases where further delay could jeopardize the collection of monies owed to the State.
5. May search bankruptcy petitions in the various bankruptcy courts for evidence of insolvent employers who may not have listed the Department of Employment Security as a creditor; performs field audits as may be needed to file a proof of claim.
6. During initial and closing interviews, confers with employers and/or their legal representatives to counsel them on their obligations and rights under the unemployment insurance law.

EMPLOYMENT SECURITY TAX AUDITOR I (Continued)

7. Locates delinquent employers who have moved
8. Appears at administrative hearings and/or in courts of law as an expert witness for the agency on cases of contested liability.
9. Performs other duties as required or assigned, which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires knowledge, skill and mental development equivalent to the completion of four years of college with courses in business administration and a minimum of 12 semester hours in accounting.

Requires one year of professional experience in accounting, external auditing or public accounting, or completion of an approved training program such as the Accounting and Fiscal Administration Career Trainee.

Knowledge, Skills and Abilities

Requires working knowledge of accounting and auditing theories, methods and procedures.

Requires working knowledge of the laws, rules and regulations relating to state and nonstate accounting and auditing procedures.

Requires working knowledge of those provisions of the Illinois Unemployment Insurance Act impacting on the areas of responsibility.

Requires working knowledge of office methods, procedures and personal computers (PC's).

Requires working knowledge of PC based spreadsheets, word processing and other software used in conducting and preparing audits.

Requires ability to evaluate employer accounting practices and systems and to analyze and interpret complex accounting records and reports.

Requires ability to prepare detailed unemployment insurance reports for employers with complex tax records.

Requires ability to communicate effectively both orally and in writing.

Requires ability to work independently and efficiently.

Requires ability to establish and maintain successful working relationships with other employees and the public and to deal tactfully with controversial problems.

In addition to having a written and spoken knowledge of the English language, candidates may be required to speak and write a foreign language at a colloquial skill level in carrying out position duties in conjunction with non-English speaking individuals.

Requires an appropriate valid driver's license and the ability to operate an automobile.

EMPLOYMENT SECURITY TAX AUDITOR II

POSITION CODE: 13682

DISTINGUISHING FEATURES OF WORK:

Under direction, exercises a full range of auditing skill in conducting complex field audits, at employer's work site, of employer's original books and records in order to document the accuracy of reported wage reports and to determine unemployment compensation tax liability; provides work guidance and direction to other audit staff, functioning as senior level auditor on large or complex audits requiring the assistance of other staff auditors; conducts quality assurance reviews of completed audits; conducts reviews of trends and audit problem areas and prepares reports for needed program changes; conducts opening and closing interviews with employers to explain the audit process and finding in detail; prepares necessary correspondence and audit report of findings and conclusions. Employers include partnerships, corporations and sole proprietors.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Independently performs complex and/or large scale on-site investigations and tax audits of the books and records of employers to determine liability, including bankruptcy assignments or other types of insolvency for litigation under the Unemployment Insurance Act; completes payroll audit questionnaire and all necessary reports.
2. Prepares complex tax audits of the original books, records and documents of employers, using lap-top computers and the agency's automated reporting systems; determines their tax status and liability under the unemployment insurance laws of Illinois or other applicable states; performs involved field investigations to locate employers and their records, tracing assets of delinquent employers to effect collection of contributions, penalty and interest that may be due.
3. Locates and examines payroll records of employers to verify the accuracy of base period wages contained on affidavits furnished by claimants when discrepancies exist between agency or employers' records and the affidavit.
4. Prepares tax reports from audit findings; computes delinquent contributions, penalties and interest; provides information on deferred payment agreements, secures delinquent contribution and wage reports; recommends the filing of liens and the issuance of determination and assessments.
5. Accesses pertinent agency held records; analyzes and interprets computerized records in the reporting system to obtain information.

EMPLOYMENT SECURITY TAX AUDITOR II (Continued)

6. Locates delinquent employers who have moved; searches for, and secures description of property and other assets; traces assets of insolvent or terminated employers; furnishes Attorney General with wage and tax delinquency information on bankruptcy and other insolvency cases; visits utility companies, post offices, etc., to obtain information necessary for completing the above field assignments; appears at Administrative Hearings on cases of contested liability; presents audit exhibits as legal evidence and testifies as to the accuracy and validity of the audit.
7. Appears at administrative hearings and/or in courts of law as an expert witness for the agency on cases of contested liability.
8. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires knowledge, skill and mental development equivalent to the completion of four years of college with courses in business administration and a minimum of 12 semester hours in accounting.

Requires three years of professional experience in accounting, external auditing or public accounting.

Knowledge, Skills and Abilities

Requires extensive knowledge of accounting and auditing theories, methods and procedures.

Requires extensive knowledge of the laws, rules and regulations relating to state and nonstate accounting and auditing procedures.

Requires extensive knowledge of office methods, procedures and personal computers (PC's).

Requires working knowledge of PC based spreadsheets, word processing and other software used in conducting and preparing audits and automated state accounting systems.

Requires extensive knowledge of those provisions of the Illinois Unemployment Insurance Act impacting on the area of responsibility.

Requires ability to evaluate the most difficult accounting and auditing problems and to analyze and interpret the more complex accounting records and reports.

Requires ability to prepare detailed unemployment insurance statements of employers with records of extreme complexity.

Requires ability to communicate effectively both orally and in writing, and skill in the use of laptop computers.

Requires ability to establish and maintain successful working relationships with other employees and the public and to deal tactfully with controversial problems.

In addition to having a written and spoken knowledge of the English language, candidates may be required to speak and write a foreign language at a colloquial skill level in carrying out position duties in conjunction with non-English speaking individuals.

Requires an appropriate valid driver's license and the ability to operate an automobile.