

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE AUDIT SUPERVISOR

POSITION CODE: 38369
Effective: 07/01/2006

DISTINGUISHING FEATURES OF WORK:

Under general direction, plans, supervises and directs field office or in-house audit staff engaged in auditing tax returns and accounting and tax records of Illinois and out-of-state taxpayers subject to one or more taxes administered by the Department of Revenue, or supervises auditors conducting post-audit review activities, audit planning and selection, technical support, or computer support; or supervises revenue computer audit specialists utilizing computer assisted audit techniques to assist in the performance of audits; provides guidance and assistance to subordinates in resolving complex or controversial audit issues; recommends procedural and policy revisions in cases of nonexistent or conflicting precedence; consults and/or corresponds with in-state and out-of-state taxpayers and their representatives regarding audit results, procedural questions, interpretation of the application of laws, rules, regulations and other information; assigns and controls audit assignments; serves as supervising auditor and accompanies lower level audit staff on highly complex or controversial audits; supervises staff engaged in the preparation of audit reports.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Plans, assigns, supervises and reviews the activities of audit staff engaged in the review, analysis and auditing of Illinois and out-of-state corporations, partnerships, fiduciaries and individual proprietors; makes pre-audit evaluations to establish scope and procedures to be employed and to ascertain which auditors should be assigned to the audit, based upon the auditor's skill level; ascertains nature of business and accounting systems to determine means of verification, appropriate test periods and extent of test checking; on an as-needed basis, makes initial contact with major businesses and corporations to discuss purpose and objectives of audit, and to explain standard techniques utilized.
2. Functions as direct line supervisor of Revenue Auditors or Revenue Computer Audit Specialists, assigns and redistributes workload; reviews completed work product for accuracy, completeness and timeliness; approves time off and expense reports; prepares and signs employee performance evaluations; prepares goals and objectives for coming year; effectively recommends and imposes disciplinary action; and adjusts grievances.
3. Directs, and examines post-audit review of audits conducted encompassing one or more taxes administered by the Department of Revenue for completeness, legal, procedural and mathematical accuracy, uniform application of the law, and adequacy of auditing procedures and techniques, which often contain difficult tax and accounting problems, and post-audit reviews of field audits not selected for review but returned from other processing areas due to errors.

REVENUE AUDIT SUPERVISOR (Continued)

4. Conducts, directs, or participates in conducting post-audit and closing conferences with taxpayers and/or their representatives to explain audit findings predicated on applicable tax laws, rules, regulations, court decisions and precedence; explains appeal rights regarding disputed audit liabilities.
5. Reviews audit reports for technical and procedural accuracy, completeness and adequacy of data (e.g., tax laws have been applied correctly and accurately relative to proposed audit adjustments, case has been properly developed and all pertinent issues covered); initiates corrective action where necessary.
6. Serves as agency witness at hearings and testifies as to the accuracy and propriety of audit reports; acts as a consultant in pre-hearing conferences and during hearings, provides information regarding adequacy and correctness of specific tax liability and/or particular audit procedures used.
7. Participates in the in-service training of employees in auditing procedures and the application of federal and state tax statutes; provides guidance and assistance to staff on questionable or problem audit cases.
8. Confers with management to provide information as to the status of ongoing audits; obtains guidance in resolving controversial, complex or technical audit issues; recommends revisions in operating policies and work standards to more clearly define the intent of tax laws and or improve the quality, productivity, or efficiency of operations. May serve as assistant division manager in manager's absence.
9. Conducts and coordinates highly complex large case audits or special audit cases involving major criminal or civil law violations; prepares and presents comprehensive audit reports, including findings and recommendations.
10. Directs, supervises and reviews the activities of a professional staff, in a central office, engaged in developing, writing and distributing complex and technical field audit and in-house audit procedure manuals.
11. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires a bachelor's degree, including at least 12 semester hours of accounting courses.

REVENUE AUDIT SUPERVISOR (Continued)

Requires four years of progressively responsible experience in the tax auditing of books, records and documents of corporations, partnerships and individuals.

Knowledges, Skills, and Abilities

Requires thorough knowledge of methods and techniques of tax accounting and auditing.

Requires thorough knowledge and understanding of the various types of records maintained by businesses, partnerships and individuals.

Requires thorough knowledge of the various tax laws administered by the Department of Revenue.

Requires thorough knowledge of methods, procedures and techniques utilized in the examination and review of tax returns and supporting documentation, and in determining and recommending appropriate corrective action.

Requires thorough knowledge of files, procedural manuals and other related materials utilized in the research and analysis of tax returns and supporting documentation.

Requires ability to direct, supervise and review the activities of professional staff.

Requires ability to review and interpret various types of tax records and documents, and apply provisions of the tax laws to highly complex or unusual cases.

Requires ability to recognize and determine violations of the various state revenue laws, noncompliance with the rules and regulations, and to explain and interpret significant irregularities to taxpayers.

Requires ability to independently resolve problems where guidelines are unclear or precedents are nonexistent.

Requires ability to establish and maintain effective working relationships with business executives, tax managers and the general public.

Requires ability to detect computational, noncompliance, legal and/or technical errors in the process of reviewing tax returns and supporting documentation, and to make determinations within established guidelines.

Requires ability to be discrete and tactful when working with controversial or sensitive issues.

Requires ability to speak effectively and fluently before various groups to explain and interpret tax laws, rules, regulations, agency programs and operations, and instruct auditors in tax auditing procedures and in the use of the manuals.

Requires ability to communicate effectively in both oral and written form.

Requires a working knowledge of the computer programs and applications utilized by audit staff.

Requires ability and willingness to travel extensively and frequently, often keeping irregular hours and may require possession of a valid appropriate driver's license.

In addition to English verbal and written skills, candidates may be required to translate, speak and write a foreign language at a colloquial skill level. Some positions may require manual communication skills.