

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE AUDITOR I

POSITION CODE: 38371

Effective: 3-1-11

DISTINGUISHING FEATURES OF WORK:

Under general supervision, independently conducts and/or reviews selected tax audits at a developmental level, of medium sized Illinois and/or out-of-state corporations, industries, business organizations or self-employed taxpayers; examines and analyzes journals, ledgers, financial statements and other tax documents; attends hearings and informal conferences; researches tax laws, rules, regulations and other source material applicable to cases; prepares comprehensive and detailed case reports; participates as a team member in performing segments of large and inherently complex audits; serves as an auditor-in-charge of noncomplex audits; and may occasionally conduct a large audit receiving close supervision in the initial audit plan with intermediate reviews of the steps follow in the audit process.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Schedules and conducts audits independently of corporations, businesses and individual taxpayers under investigation for fraud in Illinois in violation of one or more tax acts, i.e., Income Tax, Retailers' Occupation Tax, Motor Fuel Tax, Cigarette Tax, Liquor Tax, etc.; participates as a member of an audit team, conducting audits of large, complex corporations and businesses; undertakes a specific segment of a large audit, as assigned.
2. Examines and analyzes payrolls, journals, records and other financial documents; checks for irregularities and verifies legality of claimed exemptions; prepares detailed reports of audit findings, including recommendations and documentation; consults with supervisor on problems, and review of completed audits.
3. Conducts audits of Illinois and/or out-of-state taxpayers subject to one or more taxes administered by the Department of Revenue; examines and analyzes journals, ledgers and other relevant tax documents; checks and examines financial statements; evaluates and determines consistency of accounting and recordkeeping procedures; analyzes individual business and corporate tax returns; examines for irregularities and/or noncompliance.
4. Reviews transcripts of accounts and related materials pertaining to taxpayers' protested notices of tax liability and claims for refunds; examines supporting documentary evidence to determine value and conformity to applicable agency laws, rules and regulations.
5. Analyzes field auditors' reports submitted into hearings to determine propriety and accuracy; returns reports and files to hearings officers if errors that affect the tax determination are evidenced; prepares revised audit reports. Maintains liaison with field auditors to request and follow-up with reaudits if data and documentation is found to be inadequate; advises hearings officers on audit issues. Meets with taxpayers and/or their representatives regarding amounts in dispute and documentation of taxpayers' claims including books and records presented.

REVENUE AUDITOR I (Continued)

6. Participates as a team member in more complex Illinois audits, out-of-state audits and/or audit reviews, receiving and completing selected segments of accounts being audited; checks and analyzes financial statements, balance sheets, sales reports and statistical reports; prepares work schedules to reconcile and summarize audit findings.
7. Confers with taxpayers through correspondence and telephone contact to obtain missing documents or obtain additional information. Calculates the amount of tax and penalty due on assessments and the amount of interest due to date.
8. Testifies at hearings as to the accuracy and propriety of revised audit reports. Prepares allocations of deficiency and/or delinquency on notices of tax liability, allocating the amount of tax, penalty, and total liability due.
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 a bachelor's degree in accounting, business administration, or finance, with a minimum of 21 semester hours of progressive coursework in accounting, and additional coursework in management and business administration, business law, computer science, economics and statistics.

Requires completion of an agency approved training program.

Knowledges, Skills and Abilities

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

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

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

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

Requires ability to read, interpret and analyze journals, ledgers, balance sheets, and other types of financial documentation.

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

Requires ability to prepare and maintain statistical and informational records and reports.

Requires ability to establish and maintain satisfactory working relationships with the public and other employees.

Requires ability to obtain necessary information in a tactful and diplomatic manner.

Requires ability and willingness to travel extensively and frequently, often keeping irregular hours.

Requires access to an automobile, and possession of an appropriate valid driver's license for the operation of a motor vehicle.