

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
CLASS SPECIFICATION

REVENUE AUDITOR III

POSITION CODE: 38373  
Effective: 3-1-11

DISTINGUISHING FEATURES OF WORK:

Under direction, regularly conducts and/or reviews the selected, highly complex Illinois and/or out-of-state audits of corporations, businesses, partnerships and individuals involving taxes administered by the Department of Revenue; serves as an auditor-in-charge, assigning, directing and reviewing the activities of an audit team conducting complex and large scale audits of major corporations, industries and business entities; confers and corresponds with taxpayers and/or their representatives concerning tax audit issues and findings; interprets and resolves technical problems in the course of the audit; prepares and/or reviews and approves audit reports; testifies as an expert witness at informal hearings and/or in court; researches tax laws, rules, regulations and other resource materials applicable to cases.

One of the main distinctions for this class of work is the complexity of the audit. This factor is based on such information as previous audit history, known fraudulent practices, consistent misapplication of tax laws, and the size of the apportionment factor. Some audits are inherently complex such as multi-national corporation audits and unitary business audits in which large amounts of assets, property, payroll and computerized operations must be reviewed.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Independently performs complex tax audits of corporate, partnership, fiduciary and individual taxpayers, subject to one or more taxes administered by the department, by correspondence, and at taxpayer's place of business; reviews and analyzes tax returns and supportive or informational data, e.g., tax laws, rules and regulations, court decisions, federal and state tax returns and audit reports; evaluates tax and accounting records; prepares amended returns and audit reports.
2. Performs highly complex audits in cases involving suspected, alleged or known criminal acts, e.g., bribery, collusion, conspiracy, perjury, embezzlement, fraud and forgery, by taxpayers attempting to circumvent or violate one or more tax laws.
3. Performs complex post-audit review for audits conducted in conjunction with 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, e.g., tax fraud, questionable tax practices or matters of considerable enforcement significance; independently performs post-audit reviews of field audits not selected for review but returned from other processing areas due to errors.

## REVENUE AUDITOR III (Continued)

4. As a lead auditor, assigns and reviews the activities of a team of revenue auditors engaged in performing special, complex audits of companies, corporations and individuals; establishes parameters limiting examinations to most probable productive areas and the methods and procedures to be followed in evaluating potential recovery; advises staff in resolving auditing and legal application problems; reviews audit reports for legal compliance and verifies accuracy for evidentiary presentation.
5. Confers and corresponds with taxpayers, their representatives and others pertaining to audit reports and/or the legal ramifications of specific issues, e.g., extensions of time for appeal, inadequacy of statement of objectives, appeal procedures and tax liability basis.
6. Researches statutes, requests for letter rulings, letters, court rulings, court decisions and other resource references to ensure sound interpretation of each case as it applies to specific audits to promote a more uniform and correct application of tax laws.
7. Appears as an expert witness on behalf of the department at hearings, in court, and/or at hearings conferences concerning cases of protested liability or proposed criminal or civil penalties; presents exhibits and testifies as to the validity and accuracy of audits; works with Attorney General's Office to develop criminal or civil cases.
8. Provides technical and procedural advice and direction to lower-level auditors and trainees; clarifies specific sections of tax laws, rules and regulations applicable to given situations.
9. Prepares and/or presents detailed reports of audit findings with recommendations and supportive documentation and exhibits; prepares and submits amended returns.
10. May research, draft and prepare tax audit procedure manuals including outlines of material such as basic subject matter, forms and format, for field auditor's use involving all taxes administered by the Department of Revenue; coordinates and serves as an instructor in classroom training programs designed to instruct auditors in new and/or existing tax auditing procedures and use of audit manuals; develops materials as pertains to problems encountered by auditors.
11. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

## REVENUE AUDITOR III (Continued)

## 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 two years of professional experience as a Revenue Auditor II.

Knowledges, Skills and Abilities

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

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

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

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

Requires ability to independently undertake and complete highly complex audits of corporate, partnership and individual taxpayers.

Requires ability to plan, organize and supervise the activities of an assigned team of revenue auditors engaged in performing complex tax audits.

Requires ability to analyze and determine adequacy of audit reports, and to draw conclusions on which to base recommendations.

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

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.

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.