ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE COMPUTER AUDIT SPECIALIST POSITION CODE: 38425
Effective: 04/01/2005

DISTINGUISHING FEATURES OF WORK:

Under administrative direction, provides extensive technical assistance to statewide and out-of-state Audit Bureau staff; provides direction and guidance regarding specific situations involving computer assisted audit (CAA) methods and statistical sampling; prepares procedure manuals and other research materials relating to computer assisted audit methods and statistical sampling; develops, coordinates and participates as an instructor in formal classroom training classes and seminars involving CAA methods and statistical sampling; assists lead auditors in conducting highly complex tax audits involving computerized systems using special audit software; confers with taxpayers and their representatives, and others regarding CAA methods and statistical sampling; successfully completes a comprehensive training program in the use of computer assisted audit methods; testifies at hearings or in court cases.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Successfully completes formal training on the use of computer assisted audit methods by attending training equivalent to the Professional Development Institute's Computer Audit Specialist training class or comparable in-house training based upon management's judgment, including on-the-job training and college level computer courses.

2. Assists managers or lead auditors in conducting highly complex tax audits, involving computer assisted auditing techniques, programming and statistical sampling; determines the availability and accessibility of electronic records needed by the tax auditor; works with the taxpayer and tax auditor in obtaining those records in an usable electronic format.

3. Confers with taxpayers, their representatives and others regarding scope of audit examinations, computer assisted audit methods, testing procedures, statistical sampling, records examined, conclusions reached, and legal ramifications of specific applications used; attends conferences with auditors and supervisors providing technical support regarding specific applications used; resolves controversial or disputed points resulting from audits including computer assisted audit methods and statistical samples; cites legal precedents for audit adjustments.

REVENUE COMPUTER AUDIT SPECIALIST (continued)

4. Extracts filing information from the department's computer systems for use by bureau personnel as well as other areas of the agency; provides or obtains information related to federal and state agencies through meetings or correspondence; processes the received information to produce reports and data files to be utilized by other bureau personnel; cooperates with counterparts from other states in performing concurrent or joint projects or assignments.

5. Serves as an instructor in formal classroom basic and advanced training programs for bureau management, auditors and trainees in the use of computer assisted audit methods and statistical sampling techniques.

6. Assists Audit Bureau managers in making determinations relating to staff utilization and other resources, including technology, to increase efficiency of local operations and to develop information and analysis that leads to improvement and change to the current audit effort; computer audit specialist participates in Bureau staff meetings involving complex and/or technical audit developments affecting computer support operations, audit issues, statistical sampling, work standards, methods and procedures.

7. Conducts extensive research, drafts and prepares audit procedure manuals; prepares descriptions and examples of schedules and formats to use in documenting audit findings; makes recommendations regarding forms and form revisions necessary for proper audit documentation.

8. Makes presentations to outside groups regarding computer assisted audit methods and statistical sampling methods; appears as an expert technical witness on behalf of the Department at hearings, in court or at informal conferences concerning cases of protested liability or proposed criminal or civil penalties; confers with investigative staff regarding application of tax laws and potential fraud implications; assists the Attorney General's Office in the development of civil and criminal cases.

9. Performs other duties as required or assigned which are reasonably within the scope of duties enumerated above.

DESIRABLE REQUIREMENTS:

<u>Education and Experience</u>

Requires knowledge, skill and mental development equivalent to a bachelor's degree, with coursework in business administration, accounting, computer science and statistics.

Requires four years of professional experience in the tax auditing of books, records and documents of corporations, partnerships and individuals in the department's Audit Bureau, including one year as a Revenue Auditor III, plus successful completion of an agency approved computer audit specialist trainee program.

REVENUE COMPUTER AUDIT SPECIALIST (continued)

Knowledges, Skills and Abilities

Requires extensive knowledge in the use of computer assisted audit techniques and methodologies.

Requires extensive knowledge in the areas of computer programming, hardware, software, communications and application of computer technology.

Requires extensive knowledge of computer logic and functions and computerized accounting systems.

Requires extensive knowledge of the use of statistical sampling methodologies.

Requires extensive knowledge and understanding of the various tax laws administered by the department.

Requires extensive knowledge of methods, procedures and techniques utilized in the examination and review of tax returns and documents.

Requires extensive knowledge in various areas relating to electronic commerce.

Requires ability to speak in front of large groups.

Requires ability to maintain knowledge of current technology by studying and taking additional classes.

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

Requires ability to travel, have access to an automobile and possess a valid appropriate driver’s license.