

CLASS SPECIFICATION

3/10/2011

SENIOR TAX AUDITOR, 1519

Summary of Duties: Assigns, reviews and evaluates the work of professional and clerical employees engaged in conducting or reviewing field or office audits of financial records of persons, businesses or organizations to determine the accuracy of self-assessed tax payments to the City of Los Angeles; supervises internal audits of operations related to business tax and permit enforcement, audit, and administration; applies sound supervisory principles and techniques in building and maintaining an effective work force; fulfills equal employment opportunity responsibilities; and does related work.

Distinguishing Features: A Senior Tax Auditor normally supervises a group of Tax Auditors assigned to conduct field audits, and clerical employees who process audit billings and refunds, and is responsible for a portion of a large tax audit program. The work requires frequent participation in meetings with business executives, owners, and heads of organizations and their representatives. An employee of this class must exercise independent judgment and initiative in assigning work, developing procedures, and analyzing financial reports of audits, billing procedures and aging reports. A Senior Tax Auditor normally works under the supervision of a Principal Tax Auditor who makes assignments and reviews audit and progress reports.

Examples of Duties:

- Supervises a group of Tax Auditors engaged in field work;
- Analyzes various sources and prepares audit requests and assigns audit case inventories to Tax Auditors;
- Performs the more difficult and complex audits;
- Reviews the work of Tax Auditors and advises them regarding difficult problems;
- Identifies and corrects performance issues of subordinate employees;
- Reviews and approves Tax Auditors' mileage and work reports;
- Supervises audits of operations related to business tax, permits and trust accounts;
- Supervises Tax Auditors and clerical employees in the billing, collecting and refunding of monies;
- Examines sales tax payments made to the State Board of Equalization for accuracy;.
- Maintains liaison between the Tax and Permit Division and the State Board of Equalization;
- Oversees contractual activity of consultants working on behalf of the Tax and Permit Division;
- May preside as the Departmental Assessment Review Officer (ARO) in the administration of taxpayers' first-level appeal process; and

- May serve as the Departmental representative on the Board of Review (BoR) panel in the administration of taxpayers' second-level appeal process.

May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: A Senior Tax Auditor must have the following knowledge and abilities:

Knowledge of:

- Laws, City Charter provisions, ordinances, rules, regulations, court decisions, City Attorney opinions, and the policies and procedures of the Office of Finance relating to the auditing of accounts to determine City business, transient occupancy, realty transfer, parking occupancy, utility user's and sales and use taxes;
- Theory, principles and practice of commercial accounting and auditing commercial accounts, including the methods and procedures used to examine, verify, and analyze financial and operating records, statements, and reports for tax purposes;
- Principles and practices of supervision;
- Relevant safety principles and practices;
- Management techniques in setting up and systematizing forms, files, procedures, and controls for auditing, accounting, and clerical operations;
- Laws and regulations related to equal employment opportunity and affirmative action;
- City personnel rules, policies and procedures; and
- Memoranda of Understandings as they apply to subordinate personnel.

Ability to:

- Exercise good judgment, courtesy, and tact when entering business offices, receiving office callers, and making proper disposition of taxpayer issues;
- Prepare detailed and complex reports;
- Make accurate computations;
- Understand, use and explain complex legal provisions in conducting audits;
- Resolve complex tax problems; and
- Communicate and deal tactfully and effectively with subordinates, other City employees, government officials and others.

Requirements:

Two years of full-time paid professional experience with the City of Los Angeles as a Tax Auditor, or in a class which is at least at that level, in conducting or reviewing field audits of financial records to determine the accuracy of self-assessed tax payments.

License: A valid California Driver's License is required. The use of a personal vehicle is required in order to supervise completion of audit assignments in the field.

Physical Requirements: Strength to perform average lifting up to 15 pounds and occasionally over 15 pounds; good hearing ability; good eyesight; and good balance and equilibrium involved in activities such as climbing and balancing under precarious conditions; arm, hand, and finger dexterity with both hands involved in activities such as reaching, handling, and feeling.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to reasonably accommodate the limitations.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all of the duties, responsibilities, and required qualifications of any position shall be.