

Specification for Class of

REVENUE AUDITOR 2

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: In the Department of Revenue, audits financial records, accounting records, and underlying source documents of small to medium business firms at the taxpayer's place of business to determine proper tax liability and compliance with statutory and administrative tax authority. Independently schedules, conducts, and closes audits; however, work product is closely reviewed throughout the audit process.

Distinguishing Characteristics: Small to medium size business firms include, but are not limited to, retailers such as office supply stores, restaurants, gas stations and pharmacies; service businesses such as attorneys, doctors, dentists, travel agents, and architects; and small subcontractors such as plumbers, electricians, roofers, and framers.

Revenue Auditors 2 may perform audits of larger business firms. These audits are performed under close supervision of both the Field Audit Manager and the Revenue Auditor 4, and are monitored throughout the audit process for proper application of audit techniques and procedures.

Typical Work

Reviews procedures for preparing tax returns and tests internal controls;

Establishes periods in which to list accuracy of tax classifications and/or deductions claimed;

Reconciles gross income reported on tax returns to accounting records;

Reviews pertinent records for tax liability and reviews general ledger for any unreported activity which is subject to tax;

Traces inter-company transactions to determine if all tax liability has been satisfied;

Verifies correctness of City-County sales tax allocation and of inventory tax credit claimed; discusses audit findings with taxpayer, identifies areas where there is a taxpayer disagreement and advises supervisor of such disagreement;

Prepares written reports proposing either debit or credit adjustments;

Performs clearance of public work contracts;

Investigates applications for Certificates or Corporate Dissolution;

Assists in team audits conducted by either Auditors 3 or 4;

Performs appropriate duties in Olympia headquarters review section;

Performs other work as required.

Knowledge and Abilities

Knowledge of: Washington Revenue Act of 1935, as amended; rules, policies and procedures of the Department of Revenue; auditing and accounting theory and practices.

Ability to: analyze accounting records to determine the scope of the audit; test internal controls to determine amounts of detailed analysis required; obtain required information in a tactful manner; prepare complete and accurate report upon completion of audit; work independently and organize and utilize time effectively.

Minimum Qualifications

One year as a Revenue Auditor 1. **OR**

A Bachelor's degree with major study in accounting **AND** one year of professional auditing or accounting experience. **OR**

A Bachelor's degree in business administration or allied field which includes 24 semester or 36 quarter hours in college-level accounting **AND** one year of professional auditing or accounting experience.

Professional auditing or accounting experience will substitute, year for year, for education, provided the candidate has completed at least 24 semester or 36 quarter hours in college-level accounting.

Title change: 8-1-67

Revised minimum qualifications: 7-13-70

Revised definition, minimum qualifications, add distinguishing characteristics, and general revision: 12-10-76

Revised definition, minimum qualification, and distinguishing characteristics: 3-14-86

Revised definition, distinguishing characteristics and minimum qualifications: 7-12-96

Revised minimum qualifications: 11-9-01

Revised minimum qualifications: 1-11-02