

Job Class Profile: Tax Auditor I**Pay Level: CG-29 Point Band: 622-675**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	5	4	2	4	4	4	4	1	2	
Points	233	67	13	19	120	87	83	21	21	664

JOB SUMMARY

The Tax Auditor I is responsible for examining the financial records and related control systems of individuals and business enterprises to determine compliance with provincial tax laws and regulations.

Key and Periodic Activities

- Performs desk audits for Health and Post-Secondary Education Tax (HAPSET), Insurance Companies Tax, Insurance Premiums Tax, tobacco tax, and Corporate Capital Tax.
- Answers inquiries on various provincial taxes such as account enquiries, due dates, and payments.
- Analyzes applications received from taxpayers for refund of tobacco tax, where tobacco is lost, stolen, or destroyed.
- Analyzes tobacco tax refunds requested by designated retailers on reserves to ensure fairness and adherence to agreements between the department and native groups (i.e. adherence to quota, date of sale, product sold, quantity sold, and the status card number).
- Monitors Tobacco Compliance Protocol to ensure payments are received on time and in the correct amounts from certain tobacco manufacturers pursuant to a settlement agreement between the tobacco manufacturers, government of Canada, and the provinces.
- Performs field audits which involve visiting businesses to inspect and obtain the appropriate data and information needed for comparison with the amount reported in the system.
- Reviews taxpayer overpayments.

SKILL**Knowledge****General and Specific Knowledge:**

- Knowledge of provincial tax laws, statutes, and regulations.
- Specific Knowledge of Generally Accepted Auditing Standards.

Formal Education and/or Certification(s):

- Minimum: Undergraduate Degree in Business (Accounting).
- Additionally: Completion of level 3 courses in a professional accounting program (i.e. Chartered Accountant, Certified Management Accountant, Certified General Accountant).

Years of Experience:

- Minimum: Less than 1 year.

Competencies:

- Writes correspondence such as letters, memos, reports, policies and other documentation.
- Proof reads, edits and formats a variety of documents.
- Strong research, analytical, and assessment skills.
- Uses various computer software programs such as spreadsheets, word processors, presentation, and databases.

Interpersonal Skills

- A range of interpersonal skills are used to perform activities such as listening to information from other people, asking questions to get information, and communicating complex information and direction to others. Interactions include communicating with tax payers by asking questions and requesting information. May have to respond to upset taxpayers because of an audit assessment they are in disagreement with.
- Communication occurs with employees within the immediate work area, supervisors, managers, and clients.
- Most significant contacts are clients, immediate manager, and employees within the immediate work group.

EFFORT**Physical Effort**

- Work demands do not result in considerable fatigue, requiring periods of rest.
- Occasionally required to lift/move objects and supplies weighing less than 10 lbs.
- Work provides the opportunity to occasionally stand and walk within the office environment or while conducting field audits.
- Constantly required to perform fine finger/precision work while sitting and utilizing a computer to perform tax auditing functions (i.e. desk audits).

Concentration

- **Visual** concentration is constant while reviewing the accuracy of audit data, keying information, and preparing correspondence.
- **Auditory** concentration is constant when conversing with taxpayers on the phone in an environment that can be noisy at times.
- Work is regularly impacted by **interruptions and multiple time pressures/deadlines with a lack of control over work pace**. Most audits have a specific deadline attached and tax payer enquiries are a common occurrence.
- **Exact results and precision** are required when preparing audit files since they may be needed as court evidence. All documentation must be prepared according to professional auditing standards.

Complexity

- Work typically involves tasks that are quite different but require similar knowledge and skills.
- Problems regularly have limited opportunity for standardized solutions, however, some can be

addressed by following procedures or guidelines). Occasionally problems require creative definition, analysis, and development of complex solutions.

- The most typical challenge or problem is performing the audits or determining the tax liabilities and interest charges.
- Policies, procedures and guidelines exist to assist and address issues and challenges (i.e. Revenue Administration Act, and various tax information bulletins, etc).

RESPONSIBILITY

Accountability and Decision-Making

- Work tasks and activities are generally prescribed and controlled.
- Decisions can be made when answering enquiries from taxpayers and approving desk audits of tobacco wholesaler returns.
- Requires supervisor's approval for all audits, adjustments, remissions, or refunds.
- Discretion and independent judgement is used when work tasks involve the release of confidential information.

Impact

- Impacts generally affect immediate work group, department and clients.
- Resources impacted include information, finances, and corporate image.
- Inaccurate reporting may result in a financial loss to the province.
- In the event of a mistake or error the consequence is directly felt on taxpayers.
- Legislation, policies, and procedures are in place as well as internal controls that minimize the impacts of errors.

Development and Leadership of Others

- Not responsible for the supervision of staff.
- May be required to provide orientation and/or common guidance to new employees.

WORKING CONDITIONS

Environmental Working Conditions

- Does not require any special precautions or safety equipment.
- Occasionally exposed to unusual/distracting noise, computer glare and lack of privacy from working in an open office environment.