

**Job Class Profile: Tax Auditor II****Pay Level: CG-37 Point Band: 814-847**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	6	5	2	4	5	5	5	3	2	
Points	280	83	13	19	150	108	103	64	21	841

**JOB SUMMARY**

The Tax Auditor II is responsible providing professional field audit services in the planning, controlling, organizing, co-ordinating and conducting of audits for large and complex business entities.

**Key and Periodic Activities**

- Plans, supervises and/or conducts comprehensive systems and compliance audits of large and complex business entities.
- Prepares an audit program subject to management review, including identifying problem areas.
- Responds and investigates taxpayer questions as they arise on various matters.
- Recommends improvements to existing audit approaches, techniques and procedures.
- Tests computerized accounting systems using computer assisted auditing techniques and reviews other internal financial system controls.
- Recommends specific courses of action as a result of audits performed.
- Prepares evidence for crown prosecutors and provides evidence in legal proceedings.
- May participate in large multi-jurisdictional tax audits of large complex multi-national corporations with auditors from other provinces and/or participate in underground economy investigations, including assisting government agencies and departments with joint-audit activities.
- May assist in the research and analysis of issues used to develop, negotiate, interpret and administer provincial legislation, regulations and agreements regarding provincial tax.

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

- Auditing, taxation and related fields.
- Conducting complex financial audits and completing related documentation.
- Computerized accounting systems and related documentation.

**Formal Education and/or Certification(s):**

- Minimum: Undergraduate Degree in Commerce or Business supplemented by the completion of the fourth level of a recognized accounting program.

**Years of Experience:**

- Minimum: 2 to 3 years of experience.

**Competencies:**

- Considerable independence and initiative.
- Ability to respond to questions regarding taxation and auditing.
- Ability to work cohesively in multi-functional teams.

**Interpersonal Skills**

- A range of interpersonal skills are used to perform activities such as listening to information provided to ensure the audit is successfully executed; providing information and direction; conducting formal interviews, instructing/teaching/training; gaining the co-operation of others to complete work and solve problems; providing expert advice and dealing with upset or angry people face to face and on the phone. Skills are most frequently used to listen and provide support to customers/clients, receive direction or provide information to manager, and obtain audit advice from external professionals.
- Communications occur with employees, supervisors/managers, students/trainees and customers/clients/general public. Interactions also occur with other government employees/representatives, internal/external departmental executives, professional associations and professional advisors.
- Most significant contacts include the supervisor to provide an update on progress of various matters and to receive assignments and direction in dealing with complex items; taxpayers to request information, obtain audit information and to clarify issues which may arise; and business professionals/accountants to obtain audit evidence to complete the audit.

**EFFORT****Physical Effort**

- Work demands do not result in considerable fatigue, requiring periods of rest.
- There may be an occasional requirement to stand, walk, drive and lift or move objects such as file boxes up to 25 lbs.
- Constant fine finger/precision work and sitting while using a computer to perform audits is required.

**Concentration**

- **Visual** concentration is constant while preparing reports, spreadsheets, letters, briefing notes, and examining records and financial statements.
- **Auditory** concentration may include listening to client's requests and responses during formal interviews and listening to the manager.
- Additionally, may have to respond **to time pressures and deadlines**. Audits and report of findings must be performed within an allotted timeframe.
- **Exact results and precision** is required when preparing audit work papers and spreadsheets, which must be accurate.

**Complexity**

- Tasks tend to be different but use related skills, with some complex problems for which limited

guidelines and procedures exist.

- Regularly deals with problems that are defined and practical solutions found, however, at times problems require creative problem definition and analysis as problems presented are often highly technical.
- A typical complexity includes the requirement to determine the best approach for tax issues using applicable legislation. Complex audits are typically broader in scope with limited opportunity for standardized solutions.
- Tax acts, regulations, legislation, senior tax auditors, management, and previous files are available as reference.

## RESPONSIBILITY

### Accountability and Decision-Making

- Work is generally prescribed and controlled.
- Decisions are made with regards to the type of information to request, and the technique to use when completing an audit.
- Approval is required for tasks associated with educational funding, which organizations to audit, equipment/supplies purchases, travel approval and policy changes.
- Exercises a high degree of discretion when performing a field audit, including determining what source documents to examine, and how much evidence is required to confirm an assessment.

### Impact

- Generally has impact on work area, department, outside the organization, and on customers/clients/general public.
- Resources impacted include processes and systems, information, finances, and corporate image.
- Work can either negatively or positively impact complex audits and the clients, which can cost the client or government money. Work involves participating in large multi-jurisdictional tax audits of large complex multi-national corporations with auditors from other provinces. Also participates in underground economy investigations, including assisting government agencies and departments with joint-audit activities.
- Inaccurate reporting may result in a financial loss to the province.
- Legislation, policies and procedures are in place, as well as internal controls, that minimize the impact of errors.

### Development and Leadership of Others

- Not responsible for the supervision of staff.
- Provides on the job advice, guidance, direction, feedback, orientation to new employees, on-the-job training, delegating/allocating tasks and organizing, co-ordinating, reviewing/checking the work of colleagues, contractors and/or students. Additionally, may be required to be the lead auditor on a tax audit, and responsible for the assignments of duties performed by lower level auditors.

**WORKING CONDITIONS****Environmental Working Conditions**

- Occasionally exposed to undesirable working conditions at the client site, such as unusual/distracting noise, dirt/dust/filth/garbage, lack of privacy. Travel is required.