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| CS-214  REV 3/2001 |  | 1. Position Code |
|  | State of Michigan **Department of Civil Service**  Capitol Commons Center, P.O. Box 30002  Lansing, MI 48909 |  |
| Federal privacy laws and/or state confidentiality requirements protect a portion of this information. | POSITION DESCRIPTION |  |

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| This form is to be completed by the person that occupies the position being described and reviewed by the supervisor and appointing authority to ensure its accuracy. It is important that each of the parties sign and date the form. If the position is vacant, the supervisor and appointing authority should complete the form.  This form will serve as the official classification document of record for this position. Please take the time to complete this form as accurately as you can since the information in this form is used to determine the proper classification of the position. **THE SUPERVISOR AND/OR APPOINTING AUTHORITY SHOULD COMPLETE THIS PAGE.** | |
| 2. Employee’s Name (Last, First, M.I.) | 8. Department/Agency    Treasury |
| 3. Employee Identification Number | 9. Bureau (Institution, Board, or Commission)    Tax Compliance Bureau |
| 4. Civil Service Classification of Position    Auditor 9/10/11 | 10. Division  FIELD AUDIT |
| 5. Working Title of Position (What the agency titles the position)  Tax Auditor | 11. Section |
| 6. Name and Classification of Direct Supervisor    Auditor Manager 14 | 12. Unit |
| 7. Name and Classification of Next Higher Level Supervisor  STATE ADMINISTRATIVE MANAGER 15 | 13. Work Location (City and Address)/Hours of Work    Various, M-F, 8:00-5:00 |
| 14. General Summary of Function/Purpose of Position  This position is a tax auditor and conducts professional audit examinations in varying and complicated tax environments. The position will determine that taxpayers targeted for audit have filed tax returns appropriately and will determine that taxpayers remit the proper amount of state taxes. The position requires a thorough understanding of tax law and auditing methodologies. Audits may be conducted for any of the taxes administered by the Treasury Department, including corporations, partnerships, individuals, and other forms of business entities. | |
| For Civil Service Use Only | |

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| 15. Please describe your assigned duties, percent of time spent performing each duty, and explain what is done to complete each duty.  List your duties in the order of importance, from most important too least important. The total percentage of all duties performed must equal 100 percent. |
| Duty 1 **General Summary of Duty 1 % of Time 65**  Performing audit tests and procedures for business taxpayers targeted by an electronic audit selection model for a high degree of risk related to compliance with the Michigan tax statutes. |
| **Individual tasks related to the duty.**   * Coordinates audit activities with taxpayer or representative in compliance with audit objectives and procedures established by the Tax Compliance Bureau * Determines the records and financial data required to conduct audit tests and procedures; summarizes and interprets manual and electronic data to determine the accuracy of filed tax returns * Applies appropriate audit tests and procedures to financial and operating records to determine the overall effectiveness of taxpayer systems and relevant internal controls as directed by Audit Supervisor * Applies tax knowledge to taxpayer financial and operating records to determine the level of compliance with relevant statutes, rules, procedures, policies and regulations as directed by Audit Supervisor * Conducts tax research as required to defend audit positions and resulting tax change * Ensures that the audit work papers are in conformity with the standards and procedures of the Tax Compliance Bureau and case file management standards as contained in ESKORT (Audit Application) * Submits case files in a timely manner and forwards case files to Audit Supervisor for review. * Represent the Department at hearings or litigation regarding audit findings. |
| Duty 2 **General Summary of Duty 2 % of Time 25**  Utilize personal computers and software programs to write-up and complete a record of the auditor’s field work, including audit planning, audit programs, audit tests and procedures, work papers required to support audit adjustments, and audit reports relevant to the auditor’s understanding of the taxpayer’s internal controls and to the auditor’s conclusions related to tax compliance. |
| **Individual tasks related to the duty.**   * Applies technical knowledge of the ESKORT audit application to ensure the integrity of audit case file management and documentation * Applies technical knowledge of ESKORT, sampling methodologies and working paper standards to prepare relevant audit plans, audit programs, audit tests and procedures to support the auditor’s conclusions and judgments related to tax compliance * Prepares working papers containing sufficient information to enable an experienced tax or audit professional having no previous connection with the audit to ascertain from them the evidence that supports the auditors’ conclusions and judgments * Prepares taxpayer or other audit correspondence as directed by Audit Supervisor; initiates contacts as directed by Audit Supervisor with taxpayers, representatives and/or third parties (such as banks, suppliers, bankruptcy courts, etc.) to ascertain facts and information relevant to tax and audit matters. |

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| Duty 3 **General Summary of Duty 3 % of Time 10**  Performs other related essential functions, as may be appropriate and non-essential functions as may be required and/or assigned by the Audit Supervisor. |
| **Individual tasks related to the duty.**   * Participation in continuous improvement teams as assigned by Audit Supervisor * Participation in meetings, administration and special projects as assigned by Audit Supervisor * Preparing time reports and other attendance functions as directed by Audit Supervisor * Preparing activity and expense reports in a timely manner as directed by Audit Supervisor * Prepare audit progress reports and other inventory management reports as directed by Audit Supervisor |

     

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| 16. Describe the types of decisions you make independently in your position and tell who and/or what is affected by those decisions. Use additional sheets, if necessary.  Activity is routinely conducted independently at a taxpayer’s or third-party’s place of business without a supervisor in attendance. The amount of supervision decreases from the Auditor 9 (trainee) to the Auditor P11 (journey person level). Some examples of independent decisions made are: 1) determination of the business activities to be examined; 2) the scope and depth of records to be examined; 3) the taxes a taxpayer may be liable for under audit; and, 4) determination of applicable penalty and interest on deficiency audits. | | | |
| 17. Describe the types of decisions that require your supervisor’s review.   * Audit planning, programs, test and procedures * Audit determination of tax change(s) * Interpretation and research related to statutes, rules, regulations and policy * Audit case files and supporting audit work papers and reports | | | |
| 18. What kind of physical effort do you use in your position? What environmental conditions are you physically exposed to in your position? Indicate the amount of time and intensity of each activity and condition. Refer to instructions on page 2.  Frequent operation of personal computer. Frequent transportation with computer and other needed materials to the audit work site, usually a taxpayer’s place of business. The work is conducted in various environmental conditions: air quality, lighting, work surfaces, temperature. Locations may occasionally lack barrier free access. | | | |
| 19. List the names and classification titles of classified employees whom you immediately supervise or oversee on a full-time, on-going basis. (If more than 10, list only classification titles and the number of employees in each classification.) | | | |
| NAME | CLASS TITLE | NAME | CLASS TITLE |
| N/A |  |  |  |
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| 20. My responsibility for the above-listed employees includes the following (check as many as apply):  **Complete and sign service ratings.**  **Assign work.**  **Provide formal written counseling.**  **Approve work.**  **Approve leave requests.**  **Review work.**  **Approve time and attendance.**  **Provide guidance on work methods.**  **Orally reprimand.**  **Train employees in the work.** | | | |
| 21. *I certify that the above answers are my own and are accurate and complete*.    **Signature Date** | | | |

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| TO BE COMPLETED BY DIRECT SUPERVISOR |
| 22. Do you agree with the responses from the employee for Items 1 through 20? If not, which items do you disagree with and why?  Yes. |
| 23. What are the essential duties of this position?  Overnight travel away from home will be required. Ability to visually inspect taxpayer’s accounting and records system and other data necessary to complete the audit. Ability to analyze taxpayer records and makes judgment about the proper reporting of Michigan taxes. Ability to research and comprehend tax statutes, departmental and divisional documentation, court cases and other directives and material necessary to conduct audit assignments and to keep current on tax and audit issues. Makes effective use of and able to operate personal computers and accessories, communication equipment and other office machines.  Communicates effectively orally and/or in writing to taxpayers, their representatives, the public and all levels of management. Can transport self and personal computer and other working tools to audit work site, usually taxpayer’s place of business. Must be able to adapt to various office, building and plant environments. |
| 24. Indicate specifically how the position’s duties and responsibilities have changed since the position was last reviewed.  The position description emphasizes the increased use and importance of the electronic data auditing techniques, specifically the use of specialized audit techniques, electronic case file management (ESKORT) and mainframe applications. The position description also emphasizes increased supervision and tax knowledge at the various audit job sites, as well as the application of auditing standards and electronic data auditing procedures in increasingly complex taxpayer environments. |
| 25. What is the function of the work area and how does this position fit into that function?  The primary function of this position is to conduct tax audits. This is the primary responsibility and purpose for the Tax Compliance Bureau. |

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| 26. In your opinion, what are the minimum education and experience qualifications needed to perform the essential functions of this position? |
| EDUCATION:  Possession of a bachelor’s degree with not less than 24 semester or 36 term credits in accounting. |
| EXPERIENCE:  Auditor 9  No specific type or amount is required.  Auditor 10  One year of professional experience auditing accounting, financial, and operations records equivalent to  an Auditor 9.  Auditor P11  Two years of professional experience auditing accounting, financial, and operations records equivalent to an Auditor, including one year equivalent to an Auditor 10.    Alternate Education and Experience  Auditor 9 – P11  Possession of a bachelor’s degree with at least 24 semester (36 term) credits in one or a combination of the following: finance, economics, information systems, business analytics, data analytics, statistics, quantitative methods, data science, or management may be substituted for the education for agency positions responsible for internal auditing or Office of Auditor General positions responsible for auditing.   Possession of a Certified Internal Auditor certification or a Certified Information System Auditor certification may be substituted for one year of experience at the P11 level for positions responsible for internal auditing.  Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of experience at the P11 level. Possession of a Certified Public Accountant certification (CPA) may be substituted for one year of Auditor experience. |
| KNOWLEDGE, SKILLS, AND ABILITIES:  CPA certification and tax knowledge highly desirable.  Previous tax auditing experience desirable but not required.  Strong organizational skills  Excellent communication skills  Ability to work under pressure and in an adversarial role.  Ability to make decisions, diplomacy, and flexibility.  Ability to implement and direct change.  Thorough knowledge of departmental procedures, policies, goals, etc. |
| SPECIAL REQUIREMENTS, CERTIFICATES, LICENSES, REGISTRATIONS:  This position has a FTINPRINT sub-class code. The sub-class code indicates the position has access to Federal Tax Information (FTI) and requires passing of a fingerprint-based background check per IRS Publication 1075.  Some jobs may require that the employee possess a Certified Public Accountant certification (CPA).  Certain positions may be assigned subclass codes and individuals appointed must possess the required specialized experience. |
| *NOTE: Civil Service approval of this position does not constitute agreement with or acceptance of the desirable qualifications for this position.* |
| 27. *I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.* |
| **Supervisor’s Signature Date** |
| TO BE FILLED OUT BY APPOINTING AUTHORITY |
| 28. Indicate any exceptions or additions to the statements of the employee(s) or supervisor. |
| 29. *I certify that the entries on these pages are accurate and complete.*    **Appointing Authority’s** **Signature Date** |