

**State of Michigan
Civil Service Commission**

Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code

1. AUDITORED91N

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position.

2. Employee's Name (Last, First, M.I.)	8. Department/Agency TREASURY CENTRAL PAYROLL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) CITY INCOME TAX BUREAU
4. Civil Service Position Code Description AUDITOR-E	10. Division COMPLIANCE & COLLECTIONS
5. Working Title (What the agency calls the position) AUDITOR 9-P11	11. Section
6. Name and Position Code Description of Direct Supervisor MADARAS, ROBIN D; STATE ADMINISTRATIVE MANAGER	12. Unit
7. Name and Position Code Description of Second Level Supervisor JUNE, CAROLINE; STATE DIVISION ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 7285 PARSON DRIVE, DIMONDALE, MI MONDAY - FRIDAY, 8 AM TO 5 PM

14. General Summary of Function/Purpose of Position

This position is for a city tax auditor that conducts professional audit examinations in varying and complicated tax environments, either in a group setting or independently under the direction of the State Administrative Manager. The position will determine whether or not taxpayers selected for a city tax audit have filed tax returns appropriately and remit the proper amount of city taxes. The position requires a thorough understanding of tax law and auditing methodologies. Audits may be conducted for any of the city taxes administered by the Treasury Department, including corporations, partnerships, individuals, and other forms of business entities. Assists with projects designed to identify non-filers of tax returns and areas of under reporting and noncompliance with the city tax laws administered under the City Income Tax Act.

15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary:

Percentage: 75

Plan, organize and conduct audits, by performing audit tests and procedures for both individual and business City taxpayers. Utilize personal computers and software programs to write-up and complete a record of the auditor's desk audits, 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 city tax compliance.

Individual tasks related to the duty:

- Audit City income tax returns as selected, and review responses of data received from taxpayers.
- Coordinates audit activities with taxpayer or representative in compliance with audit objectives and procedures established by the Department.
- Prepares taxpayer or other audit correspondence as directed; initiates contact as directed with taxpayers and/or representatives to ascertain facts and information relevant to city tax and audit matters.
- Determines the records and financial data required to conduct audits to determine the accuracy of filed tax returns.
- 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.
- Applies tax knowledge to taxpayer financial and operating records to determine the level of compliance with relevant statutes, rules, procedures, policies, and regulations.
- 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 Department and case file management standards.
- Maintain security and safeguards for unauthorized disclosure of confidential taxpayer information.

Duty 2

General Summary:

Percentage: 10

Assist in preparation of audit procedures and reports, make recommendations to Supervisor on how to prevent or deter non-compliance with City tax statutes. Assist as needed with City taxes projects. Performs other related essential functions, as may be appropriate and non-essential functions as may be required and/or assigned by management.

Individual tasks related to the duty:

- Participation in continuous improvement teams as assigned.
- Participation in meetings, administration and special projects as assigned.
- Preparing time reports and other attendance functions as directed.
- Preparing activity and expense reports in a timely manner as directed.
- Prepare audit progress reports and other inventory management reports.
- Prepare written reports for specific assignments, with recommended improvements.
- Research reports prepared by other state or federal agencies for enhancements to established projects.

Duty 3

General Summary:

Percentage: 15

Performs other miscellaneous duties as may be assigned by supervisor and other members of the management chain.

Individual tasks related to the duty:

- Act as a representative for the department with other state or federal agencies.
- Provide recommendations as requested or coordinate the processing of taxpayer information to be shared with other governmental agencies.
- Assist in special assignments that are critical to meeting the goals and objectives of the department.
- Complete special assignments, including field audits assigned by the administrator or manager. Prepare proper 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 city tax compliance.
- Independently research and prepare a written response regarding various technical issues.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

Activity is routinely conducted independently at Auditor's work location, and occasionally 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 tax liability; 2) the scope and depth of records to be examined; and 3) determination of applicable penalty and interest on deficiency audits.

Determine and make recommendations for penalty waivers. Determine if a taxpayer's response claiming no liability on a tax matter is complete, valid and if accepted, can withstand the scrutiny of the manager, the administrator, or the Auditor General.

17. Describe the types of decisions that require the 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. Correspondence used in contacting taxpayers, imposition of discretionary penalties, information selected for inclusion in an informal conference, all matters which would have a potential negative consequence for the department or are beyond established standards and procedures.

18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

Extensive use of computer and related equipment. High exposure to advanced technology. Some transportation with computer and other needed materials to the audit work site, usually a taxpayer's place of business for business assignments. The work is conducted in various environmental conditions: air quality, lighting, work surfaces, temperature. Locations may occasionally lack barrier free access. Pushing, pulling and/or lifting, up to 25 pounds. Travel maybe required.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- | | |
|---|--|
| <input type="checkbox"/> Complete and sign service ratings. | <input type="checkbox"/> Assign work. |
| <input type="checkbox"/> Provide formal written counseling. | <input type="checkbox"/> Approve work. |
| <input type="checkbox"/> Approve leave requests. | <input type="checkbox"/> Review work. |
| <input type="checkbox"/> Approve time and attendance. | <input type="checkbox"/> Provide guidance on work methods. |
| <input type="checkbox"/> Orally reprimand. | <input type="checkbox"/> Train employees in the work. |

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes.

23. What are the essential functions of this position?

This position is for a city tax auditor that conducts professional audit examinations in varying and complicated tax environments, either in a group setting or independently under the direction of the State Administrative Manager. The position will determine that taxpayers selected for a city tax audit have filed tax returns appropriately and remit the proper amount of city taxes.

Ability to analyze taxpayer records and make judgements about the proper reporting of City 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.

Includes all requirements listed in Section 18 of this position description.

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

No changes.

25. What is the function of the work area and how does this position fit into that function?

The City Income Tax Bureau oversees the processing and review of all city income tax returns and related forms. The primary taxes managed by the Bureau include City Individual Income, City Withholding, and City Corporate Income taxes. This position involves conducting audits of city income tax returns to ensure compliance with relevant statutes

26. 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 at least 24 semester (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 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.

Experience working with Michigan and city tax statutes is desirable

KNOWLEDGE, SKILLS, AND ABILITIES:

Computer software and system application knowledge is desirable. Experience in tax administration and in dealing with the public is essential. Must have organization and people skills.

CERTIFICATES, LICENSES, REGISTRATIONS:

FTINPRINT sub-class code. The position has access to Federal Tax Information (FTI).

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.

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

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

N/A

I certify that the entries on these pages are accurate and complete.

Appointing Authority

Date

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.

Employee

Date