Job Class Profile: Tax Auditor II

Pay Level: CG-37  Point Band: 814-847

<table>
<thead>
<tr>
<th>Factor</th>
<th>Knowledge</th>
<th>Interpersonal Skills</th>
<th>Physical Effort</th>
<th>Concentration</th>
<th>Complexity</th>
<th>Accountability &amp; Decision Making</th>
<th>Impact</th>
<th>Development and Leadership</th>
<th>Environmental Working Conditions</th>
<th>Total Points</th>
</tr>
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<tbody>
<tr>
<td>Rating</td>
<td>6</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>3</td>
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<td>Points</td>
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<td>13</td>
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<td>150</td>
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**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/repsresentatives, 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**

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<td>— 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.</td>
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