Summary of Duties: Conducts, reviews and processes field audits of accounting and related records of persons, businesses, and organizations to determine the accuracy of self-assessed tax payments to the City of Los Angeles; performs internal audits of operations related to business tax and permit enforcement, audit, and administration; and does related work.

Distinguishing Features: The Tax Auditor series is distinguished from the Auditor series in that employees in the former series are required to know pertinent tax laws, ordinances, rules, regulations, court decisions and legal opinions to determine City business, parking occupancy, transient occupancy, commercial tenants occupancy and utility users' taxes and Fire and Police Permits. Incumbents audit the records of a broad range of business enterprises and City departments which involves considerable public contact. Employees in these classes must be constantly aware of new and revised rules, regulations, ordinances, and City Attorney opinions affecting the determination of taxes and permits. Travel out of city and out of state may be required, as needed.

The class of Tax Auditor is the entry level in the Tax Auditor series. Tax Auditors primarily conduct field audits of records of commercial establishments and organizations, and City departments, which requires meeting and working with business executives and owners, and persons engaged in commercial accounting work. The incumbents must exercise considerable attention to detail to recognize inconsistencies, errors, and falsifications. Tax Auditors normally work under the supervision of a Senior Tax Auditor who makes assignments, checks the work while an audit is in progress, and reviews the Tax Auditor's reports and recommendations.

Examples of Duties:
- Audits accounting and related records of persons, businesses, City departments and organizations;
- Meets with owners, chief executives, and other representatives of business organizations and arranges audits and audit procedures;
- Examines all appropriate records, including journals, ledgers, invoices, reports of C.P.A. and public accountant audits, and corporation minutes and contracts;
- Prepares working papers and consolidates findings on prescribed forms;
- Analyzes differences between self-assessed taxes and audit findings;
- Confers with taxpayers and their accounting or legal representatives regarding audit findings;
- Explains appropriate ordinances, regulations and polices to officials and businesses audited;
• Suggests possible improvements in methods of accounting and record keeping;
• Prepares narrative reports as needed;
• Presents data and findings at formal and informal audit hearings;
• Determines amount of liability of business firms subject to City tax and permit laws;
• Reviews files initiating requests for billings based on sources other than field audits;
• Reviews assessments based on estimated liabilities;
• Computes penalties and interest in cases where deficiencies have been found;
• Corresponds or confers with taxpayers concerning tax and permit problems, to obtain audit information or answer inquiries;
• Recommends type of investigation to be conducted on requests for refunds;
• Audits reports, billings to taxpayers, refunds granted, transmittals, and delinquent tax and permit accounts;
• Audits business taxes, utility user's taxes, transient occupancy taxes, parking occupancy taxes, communications user's taxes, and other City taxes;
• Verifies monthly financial statements and reconciles them with records of the Controller; and
• May serve as a liaison between the Office of Finance and contracted vendors.

May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: A Tax Auditor must have the following knowledge and abilities:

Knowledge of:
• Laws, City Charter provisions, ordinances, rules, regulations, court decisions, City Attorney opinions, and the policies and procedures of the Office of Finance relating to the auditing of accounts to determine City business, transient occupancy, realty transfer, parking occupancy, utility user's and sales and use taxes; and
• Theory, principles and practice of commercial accounting and auditing commercial accounts, including the methods and procedures used to examine, verify, and analyze financial and operating records, statements, and reports for tax purposes.

Ability to:
• Exercise good judgment, courtesy, and tact when entering business offices, receiving office callers, and making proper disposition of taxpayer issues;
• Prepare detailed and complex reports;
• Make accurate computations;
• Understand, use and explain complex legal provisions in conducting audits; and
• Communicate and deal tactfully and effectively with other City employees, government officials and others.

Requirements:
1. Graduation from a recognized four-year college or university with either:
   • a major in accounting; or
   • satisfactory completion of at least 24 semester or 36 quarter units in the following courses: Principles of Accounting I and II (a full year introductory
2. One year of full-time paid professional experience in a class at least at the level of Management Assistant enforcing the business tax ordinance for the City of Los Angeles and completion of 24 semester or 36 quarter units from a recognized two-year or four year college or university in the following courses: Principles of Accounting I and II (a full year introductory course); Intermediate Accounting I and II (a full year course); Cost Accounting; Auditing and two of any of the following courses: Governmental Accounting I and II, Tax Accounting, upper-level Information Technology, or Managerial Accounting.

License: A valid California Driver's License is required. The use of a personal vehicle is required in order to complete audit assignments.

Physical Requirements: Strength to perform average lifting up to 15 pounds and occasionally over 15 pounds; good hearing ability; good eyesight; and good balance and equilibrium involved in activities such as climbing and balancing under precarious conditions; arm, hand, and finger dexterity with both hands involved in activities such as reaching, handling, and feeling.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to reasonably accommodate the limitations.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all of the duties, responsibilities, and required qualifications of any position shall be.