

CLASS SPECIFICATION

3/10/2011

PRINCIPAL TAX AUDITOR, 1524

Summary of Duties: Plans and directs professional and clerical employees engaged in tax auditing for the Tax and Permit Division of the Office of Finance; applies sound supervisory principles and techniques in building and maintaining an effective work force; fulfills equal employment opportunity responsibilities; and does related work.

Distinguishing Features: A Principal Tax Auditor is responsible for planning and directing the activities of tax auditing and audit billing sections, including the supervision of Senior Tax Auditors, Tax Auditors, and clerical employees. An employee of this class has greater and more diversified administrative responsibilities than does a Senior Tax Auditor, including considerable responsibility for interpreting auditing policies and procedures as applicable to tax determinations. The incumbent frequently represents the Office of Finance at hearings, conferences, and meetings with business executives, owners and their representatives, and may advise C.P.A.'s and Accountants regarding business taxes, and other taxes. A Principal Tax Auditor normally receives assignments in terms of general objectives and the incumbent's work is evaluated on the basis of results attained.

Examples of Duties:

- Plans and directs the activities in the Tax and Permit Division of the Office of Finance;
- Supervises Tax Auditors, Senior Tax Auditors, and clerical employees engaged in the above work;
- Develops effective audit inventory selection tools and methods of analyzing audit sources;
- Reviews audits for form and content and conformance to pertinent ordinances, regulations, and policies;
- Develops methods to track effectiveness of audit, supervisory, and clerical staff;
Confers with taxpayers or their representatives in informal meetings regarding audit determinations;
- Corresponds with taxpayers on tax and permit matters, and reviews correspondence originating in the section which the incumbent directs;
- Develops new tax auditing procedures and recommends revisions in existing procedures and laws;
- Represents the Office of Finance in litigation cases involving mediation sessions; and
- Represents the Office of Finance at meetings before the Claims Board, Budget and Finance Committee, City Council and other bodies.

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

Qualifications: A Principal 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;
- 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;
- Principles and practices of supervision;
- Relevant safety principles and practices;
- Management techniques in setting up and systematizing forms, files, procedures, and controls for auditing, accounting, and clerical operations;
- Laws and regulations related to equal employment opportunity and affirmative action;
- City personnel rules, policies and procedures; and
- Memoranda of Understandings as they apply to subordinate personnel.

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;
- Analyze LATAX data and other taxpayer information to develop effective audit selection methods;
- Analyze production reports to develop recommendations for unit metrics and standards;
- Make accurate computations;
- Understand, use and explain complex legal provisions in conducting audits;
- Resolve complex tax problems;
- Effectively identify and address performance and disciplinary issues; and
- Communicate and deal tactfully and effectively with subordinates, other City employees, government officials and others.

Requirements: Two years of full-time paid professional experience with the City of Los Angeles as a Senior Tax Auditor, or in a class which is at least at that level, in conducting or reviewing field audits of financial records to determine the accuracy of self-assessed tax payments.

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

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.