

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**

Tax Auditor Agent

SERIES NO.:

6685

MAJOR AGENCIES:

Taxation only

EFFECTIVE:

05/11/2008

SERIES PURPOSE:

The purpose of the tax auditor agent occupation is to conduct field audits and refund investigations of taxpayers' business operations or of non-resident, individual taxpayers.

At the first level, incumbents accompany higher-level tax auditor agents to learn how to properly plan & conduct field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers.

At the second level, incumbents plan & conduct field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers.

At the third level, incumbents lead &/or conduct several field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers, specializing in one tax type & being a generalist in others; &/or review submitted audit assignment or refund examination recommendations of Tax Auditor Agent 2 or Tax Auditor Agent 3 employees in assigned tax specialty to verify quality standards, uniformity & consistency of audit file compilation.

At the fourth level, incumbents serve as Technical Consultant to other Tax Auditor Agents who perform field audits on complex &/or unique audit issues related to one specific tax type or serve as Computer Audit Specialist in computer-assisted auditing.

At the fifth level, incumbents specialize in multiple tax types, tax issues or ramifications of given tax or taxes for specific types of businesses; or as Computer Audit Specialist recommend solutions to resolve computer audits, sampling & electronic record related complications related to multiple tax types & serve as Technical Consultant or Computer Audit Specialist to other tax auditor agents & their supervisors on one or more specific issues related to multiple tax types affecting completion of field audit or refund claim.

At the first managerial level, incumbents supervise tax auditor agents assigned to one unit or group, & if assigned, supervise tax commissioner agents performing audits of tax returns &/or refund requests, &/or plan, assign, perform and review audit work or resolve, make revisions to and adjust final tax liabilities and refunds for further processing, and/or resolve computer audit sampling & electronic record issues & supervise tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned & recommend procedural & policy revisions & consults & corresponds with taxpayers & their representatives regarding audit findings & related issues.

At the second managerial level, incumbents act as section supervisor, or regional manager, or regional program coordinator & in addition to one of the preceding, act in absence of audit tax program administrator 1 when designated; or plan, implement & conduct continuing education technical training for tax auditor agents and tax auditor agent managers in the audit division; or provide on-going direction & guidance to audit division personnel & monitor personnel activities related to a variety of administrative matters; or coordinate audit review, audit resolution or computer-assisted audit programs for the audit division; supervise lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned.

GLOSSARY: The following terms are to be interpreted as indicated below whenever they appear within the text of this document.

Audit Plan: A method of ensuring timely completion of an audit assignment & gaining cooperation of a taxpayer's contact person by establishing a timeline of steps in the audit process, target delivery dates for each step & person(s) responsible for completing each step.

Block Sampling: A method of analyzing taxpayer records covering a fixed time period (e.g., a number of hours, days or months) for the purpose of extrapolating or projecting the results of the analysis across an entire audit period.

Data Screening: The process of closely scrutinizing the data download we receive to ensure that no duplicates, input irregularities or data transfer errors exist. It includes the verification procedure to ensure that the data download is complete, reliable & accurate.

Managed Audits: A specific type of audit procedure in which the auditor provides direction, instruction, oversight and review for the conduct of audit work that is primarily performed by the taxpayer or the taxpayer's representative.

Participatory Audit: A type of audit that is similar to a managed audit. A participatory audit is conducted in conjunction with the taxpayer or taxpayer's representative that may result in an assessment or refund. Penalties are abated (similar to a managed audit) as the taxpayer will conduct part of the audit as delineated on a participatory audit action plan, agreed to between a taxpayer & the Department.

Statistical Sampling: An "objective sampling" procedure that uses the laws of probability for selecting & evaluating a sample from a population for the purpose of reaching a conclusion about the population. It is the whole process by which the size of a sample is determined, items are selected & examined & results are evaluated.

Computer Audit Specialist: An auditor with technical skills in extracting, converting, manipulating, and analyzing taxpayer electronic accounting records for the purpose of incorporating data and analysis into the computerized audit program utilized by the department in the conduct of computer-assisted audits. Such a person has the ability to instruct others in the use of agency or taxpayer computer systems and software applications in order to organize and examine data for audit.

Course Credit: A student achieves course credit upon successful completion of a class (or classes) required by the class specifications. A presenter/leader/trainer achieves course credit by presenting a significant amount of the course materials required by the classification specifications.

External Applicant: An applicant who is not a Department of Taxation employee.

Field Audits & Refund Investigations: Field audits & refund investigations using one or more audit tools that are performed in an onsite review & analysis of taxpayers' business operations or non-resident, individual taxpayers with at least a 5% direct or indirect interest in a sole proprietorship or pass-through entity where either (or both) of which is apportioning or allocating income within & without Ohio. Involves the completion of assigned tasks such as examining & accumulating pertinent taxpayer information from a taxpayer's books, electronic & other accounting records & source documents & analyzing its operations to determine whether a taxpayer's treatment, classification or other handling of financial data & filing of tax returns is in compliance with the Ohio Revised Code, definitive court cases, the Ohio Administrative Code & the Ohio Department of Taxation's policies & procedures. Such results of the examination & analysis are to be documented in a detailed report where revisions to a taxpayer's liability are recommended to recover tax underpayment or to refund erroneously paid tax. Field audits & refund investigations involve conferring with controller or other taxpayer representative to discuss issues pertaining to assigned audit & regarding records related thereto at taxpayer's office or other designated place of business.

GAAP: Generally Accepted Accounting Principles.

Internal Applicant: An applicant who is a Department of Taxation employee.

Leads: In the context of "to lead an audit," means to be the primary auditor on an audit team responsible for the overall conduct of an audit providing guidance for the work and participation of other auditors on the team.

Non-Resident, Individual Taxpayer: Individual taxpayer with at least a 5% direct or indirect interest in a sole proprietorship or pass-through entity where either (or both) is apportioning or allocating income within and without Ohio.

Pre-audit Analysis: The research of taxpayer information from both public and private sources along with confidential taxpayer returns and supporting documentation on file with the department or other governmental agencies for the purpose of understanding the complexity, historical tax compliance or other pertinent issues surrounding the taxpayer's business operations or involvement.

Recognized Technical Tax Auditor: An individual who has demonstrated expertise in a particular tax, tax issue or the taxation of a particular industry or type of business and/or expertise in resolving computer audit, sampling and electronic record related issues.

Technical Consultant: A recognized authority who gives advice based on strict interpretations of the Ohio Revised Code, court decisions, and the Department of Taxation's rules, regulations, and policy.

The following definitions pertain to the minimum acceptable class qualifications and clarify the terms "county", "federal", and "state" as used in the following definitions:

Accounting Course: Must be an accounting course qualifying as one course within a group of or program of courses leading to an associate's degree or bachelor's degree or higher degree in accounting, business, business administration, economics, finance, management, public administration or other business related field at an accredited college or university.

Accounting Experience: Involvement in the process of maintaining, auditing or processing financial information for business purposes & making a financial record of business transactions or the preparation of formal financial statements concerning the assets, liabilities & operating results of a business (e.g., balance sheet, income statement, statement of changes in owner's equity & state of cash flow, preparing budgets & analyzing results).

Auditing Experience: Examining/inspecting primary source documents & supporting source documents & reviewing business operations for the purpose of interpreting & analyzing those documents within the framework & constraints of a statute resulting in a determination of a tax liability, compliance with federal or state laws where such federal or state laws address loans, grants, deposits, or other financial transactions such as, but not limited to, Ohio banking laws & the like;

OR

Field auditing for governmental "audit" agencies such as General Accounting Office, State Auditor's Office and the like;

OR

Conducting internal audits for a publicly-held company or its affiliates or subsidiaries, where such internal audits involve the following: (1) assessing the capability of a firm's accounting system to accumulate, measure and synthesize transactional data properly and (2) assessing the operational effectiveness of this accounting system and the firm's internal control procedures. Internal accounting includes obtaining evidence for the first assessment by studying the procedures and internal controls built into the accounting system and obtaining evidence for the second assessment by examining, analyzing, and testing a sample of actual transaction;

OR

Conducting audits of clients' financial statements in order to attest to the credibility of financial statements where such audits are conducted in accordance with Generally Accepted Auditing Standards. Such audits must include (1) examining and testing of financial statements and (2) systematic inspection of accounting records where such inspection involves analyses, tests, and confirmations. The examination, testing and inspections are for the purpose of rendering an opinion on the preparation of the statements in accordance with Generally Accepted Accounting Principles.

Certificates/Degrees:

- CIA: Certified Internal Auditor.
- CMA: Certified Managerial Accountant.
- CPA: Certified Public Accountant.
- JD: Doctor of Laws (Juris Doctorate).
- LLB: Bachelor of Laws.
- MBA: Master of Business Administration.
- Master's Degree in Accounting
- Master's Degree in Taxation

County: Includes parishes such as in Louisiana and similar jurisdictions.

Federal: Includes the national government of any country.

State: Includes similar jurisdictions in other countries such as provinces in Canada and states in Mexico.

Taxation Experience: Tax management of and tax planning for multi-state business and related tax research of applicable statutory law and related case decisions in connection with definitions of income, exclusions, deductions, exemptions, exceptions, and credits regarding either of the following: reviewing, evaluating, preparing, and filing sales and use, excise, gross receipts or federal and state income tax returns, and administration of appeals (e.g., handling of audits, negotiations, and/or processing); or preparing, reviewing, evaluating, and filing of property tax returns, and the review and evaluation of property tax assessments, and equalization of property tax assessments.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Auditor Agent 1	66851	30	05/11/2008

CLASS CONCEPT:

The entry level class works under immediate supervision & requires knowledge of accounting & business-related coursework & applicable state & federal tax laws, rules, policies & procedures in order to accompany higher-level tax auditor agent in order to learn how to properly plan & conduct field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers & complete designated segments of given field audit or refund investigation subject to review of higher-level tax auditor agent.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Auditor Agent 2	66852	31	05/11/2008

CLASS CONCEPT:

The developmental level class works under close supervision & requires working knowledge of accounting & business-related coursework, applicable state & federal tax laws, rules, policies & procedures & human relations in order to plan & conduct field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Auditor Agent 3	66853	32	05/11/2008

CLASS CONCEPT:

The full performance level class works under direction & requires considerable knowledge of accounting & business-related coursework, applicable state & federal tax laws, rules, policies & procedures, tax auditing, human relations & employee training & development in order to lead &/or review submitted audit assignment or refund examination recommendations of Tax Auditor Agent 2 or Tax Auditor Agent 3 employees in assigned tax specialty to verify quality standards, uniformity & consistency of audit file compilation; &/or conduct several field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers (i.e., will specialize in one tax type & be a generalist in others).

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Auditor Agent 4	66854	33	05/11/2008

CLASS CONCEPT:

The advanced level class works under direction & requires thorough knowledge of accounting & business-related coursework, applicable state & federal tax laws, rules, policies & procedures, tax auditing, human relations & employee training & development in order to serve as Technical Consultant to other Tax Auditor Agents who perform field audits on complex &/or unique audit issues related to one specific tax type; or serve as Computer Audit Specialist in computer-assisted auditing; &/or review completed audit assignments to facilitate resolution process based on discretionary interpretations of tax laws.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Auditor Agent 5	66855	34	05/11/2008

CLASS CONCEPT:

The expert level class works under general direction & requires extensive knowledge of accounting & business-related coursework, applicable state & federal tax laws, rules, policies & procedures, tax auditing, human relations & employee training & development & demonstrates expertise & experience in order to specialize in multiple tax types, tax issues or ramifications of given tax or taxes for specific types of businesses; or Serve as Computer Audit Specialist & recommend solutions to resolve computer audits, sampling & electronic record related complications; & serve as technical consultant to other Tax Auditor Agents & supervisors on issues related to multiple tax types affecting completion of field audit or refund claim.

CLASS TITLE

Tax Auditor Agent Manager 1

CLASS NUMBER

66856

PAY RANGE

14

EFFECTIVE

04/02/2006

CLASS CONCEPT:

The first level managerial classification works under general direction & requires extensive knowledge of accounting & business-related coursework, applicable state & federal tax laws, rules, policies & procedures, employment law, tax auditing, human relations, employee training & development, & supervisory principles & techniques/management in order to supervise tax auditor agents assigned to one unit or group (i.e., at least two per unit/group) & if assigned, will also supervise tax commissioner agents performing audits of tax returns &/or refund requests; or plan, assign, perform & review audit work; or resolve, make revisions to & adjust final tax liabilities & refunds for further processing, &/or resolve computer audit, sampling & electronic record issues, supervise tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned; & in addition to one of preceding options, recommend procedural & policy revisions as directed, & consult & correspond with taxpayers & their representatives regarding audit findings & related issues & operate motor vehicle to transport audit files & documentation, containers of taxpayer records or computer & peripherals necessary to conduct audit/refund investigation.-

CLASS TITLE

Tax Auditor Agent Manager 2

CLASS NUMBER

66857

PAY RANGE

15

EFFECTIVE

04/02/2006

CLASS CONCEPT:

The second level managerial classification works under general direction & requires extensive knowledge of accounting & business-related coursework, applicable state & federal tax laws, rules, policies & procedures, employment law, tax auditing, human relations, public relations, employee training & development, & supervisory principles & techniques/management in order to act as section supervisor, or regional manager, or regional program coordinator or assistant division administrator & in addition to one of preceding options, act in absence of audit tax program administrator 1 when designated, supervise lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned; or plan, implement & conduct continuing education technical training for tax auditor agents & tax auditor agent managers in audit division, supervise lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned; or provide on-going direction & guidance to audit division personnel, monitor personnel & activities related to variety of administrative matters, supervise lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned; or coordinate audit review, audit resolution or computer-assisted audit programs for audit division, participate in training programs for field auditors, assist in formulating audit program policies & procedures, resolve major audit policy & administrative questions, provide policy & procedural guidelines to operating personnel in assigned area, oversee technical &/or general audit program operations as necessary, review office & field audit activities, reports & correspondence, interpret tax laws, rules, regulations & policies, & resolve differences in interpretation & application of tax laws & operate motor vehicle to transport audit files & documentation, containers of taxpayer records or computer & peripherals necessary to conduct audit/refund investigation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent 1	66851	014	05/11/2008	30

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Accompanies higher-level tax auditor agent in order to learn how to properly plan & conduct field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers & completes designated segments of given field audit or refund investigation subject to review of higher-level tax auditor agent (e.g., gathers & compiles information to be included in audits as instructed; performs research & prepares review summaries of supporting schedules & work papers as instructed; reviews taxpayer records as instructed; carries out assigned tasks using audit tools such as statistical sampling, block sampling, managed audits, participatory audits, data screening & audit plans; gathers & compiles information to be included in pre-audit analysis as instructed, performs post-audit research & prepares for review summaries of all supporting schedules & work papers that detail & support audit & refund recommendations as instructed, drafts narratives or other correspondence to explain & support audit & refund recommendations & correspondence to request information falling within Tax Auditor Agent's work experience, operates personal computer using office system software such as word processing, spreadsheet & database software to capture & present audit &/or refund recommendations, corresponds with controller or other taxpayer representatives to discuss audit issues pertaining to assigned audit segments & regarding records related thereto, confers with administrative review &/or Office of Chief Counsel &/or Attorney General's office, testifies before Board of Tax Appeals &/or courts, operates motor vehicle to transport confidential audit files & documentation, containers of taxpayer records, or computer & peripherals necessary to conduct audit/refund investigation).

Attends & participates in meetings, workshops, conferences, seminars & department lead or sponsored educational sessions.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence*; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited*; human relations*; employee training & development*. Skill in operation of personal computer; use of office system software & database software*; office equipment (e.g., facsimile equipment, photocopier, calculator)*; operation of motor vehicle. Ability to examine, accumulate, capture & present audit &/or refund recommendations & safeguard confidential information from taxpayer records; use tax audit tools (e.g., statistical sampling; block sampling; managed audits, participatory audits; data screening, audit plans); demonstrate dexterity in use of hands to operate personal computer keyboard; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation; handle routine & sensitive inquiries from & contacts with taxpayers, their representatives & other government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-Bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, public administration, management or other business related field; 24 semester credit hours or 36 quarter credit hours of accounting courses which may include up to 6 semester credit hours or 9 quarter credit hours of business-related courses; valid driver's license;

-Or within last 4 years have 2 years exp. in accounting &/or auditing &/or taxation exp.; 9 semester credit hours or 13 quarter credit hours of accounting courses; valid driver's license;

-Or current CPA, CMA, or CIA Certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as an Enrolled Agent of the Internal Revenue Service; 9 semester credit hours or 13 quarter credit hours of accounting courses; valid driver's license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) conducting audit interviews, (2) core agent training courses including one basic course in each tax administered in areas of responsibility within Division (e.g., Excise Division TAA 1s would complete core courses in Motor Fuel Tax, IFTA & others as directed; Audit Division TAA 1s would complete core courses in Sales, Corporate Franchise, Personal Property, Employer Withholding, Pass-Thru-Entity & others as assigned), (3) basic tax type auditing principles courses in at least 3 taxes administered in areas of responsibility within Division, (4) computer training (e.g., Microsoft office), (5) technical tax writing. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Employees who satisfy the first option of the minimum class qualifications for employment listed for Tax Auditor Agent, 2, 66852 will automatically be reassigned to Tax Auditor Agent 2, 66852, provided employee has had satisfactory performance evaluations for applicable rating periods up to & including the last two years, has no active disciplinary action & has successfully completed all required training listed under Training & Development to Remain in the Classification After Employment for Tax Auditor Agent 1, 66851. For purposes of this paragraph on reassignment, active disciplinary action shall not include oral or written reprimands.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of motor vehicle. Incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent 2	66852	014	05/11/2008	31

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Plans & conducts field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers (e.g., uses audit tools such as statistical sampling, block sampling, managed audits, participatory audits, data screening & audit plans, performs pre-audit analysis of approved audit selections to determine scope of audit, prepares summaries for recommending assessment &/or refund determinations & all supporting schedules & work papers that detail & support auditor's findings, operates personal computer using office system software such as word processing, spreadsheet & database software to capture & present audit &/or refund recommendations, drafts narratives or other correspondence to explain & support audit & refund recommendations & drafts correspondence to request information falling within tax auditor agent's work experience; conducts meetings with taxpayers & representatives to discuss audit scope, methodology, procedures, use of sampling & interim & final audit/refund findings & educates taxpayers to be in compliance with current & future filings, provides onsite & other assignment related instruction to lower-level tax auditor agents; assists higher-level tax auditor agents or those of equal classification in completing assignments as required, confers with administrative review &/or Office of Chief Counsel, Attorney General's Office, testifies before Board of Tax Appeals &/or courts, operates motor vehicle to transport confidential audit files & documentation, containers of taxpayer records, or computer & peripherals necessary to conduct audit/refund investigation).

Assists in conducting tax &/or other technical training for internal & external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); delivers speeches at small business workshops conducted by department or in conjunction with Internal Revenue Service or other Ohio state or political sub-division agencies; attends & participates in meetings, workshops, conferences, seminars & department lead or sponsored educational sessions.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence*; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; human relations*; employee training & development*. Skill in operation of personal computer; use of office system software & database software; office equipment (e.g., facsimile equipment, photocopier, calculator)*; operation of motor vehicle. Ability to determine scope of audit, examine, accumulate, capture & present audit &/or refund recommendations & safeguard confidential information from taxpayer records; use tax audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits; data screening; audit plans); demonstrate dexterity in use of hands to operate personal computer keyboard; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation; handle routine & sensitive inquiries from & contacts or conduct discussions with taxpayers, their representatives & other government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 yrs exp. as Tax Auditor Agent 1, 66851; valid driver's license;

-Or 12 months experience as Tax Auditor Agent 1, 66851; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration, or other business related field; 24 semester credit hours or 36 quarter credit hours of accounting courses which may include up to 6 semester credit hours or 9 quarter credit hours of business-related courses; valid driver's license;

-Or within last 3 years have 12 months experience in accounting &/or audition &/or taxation exp.; bachelor's degree or higher degree per section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration, or other business related field; 24 semester credit hours or 36 quarter credit hours of accounting courses which may include up to 6 semester credit hours or 9 quarter credit hours of business-related courses; valid driver's license;

-Or within last 5 years have 3 years exp. in accounting &/or auditing &/or taxation exp.; 9 semester credit hours or 13 quarter credit hours of accounting courses; valid driver's license;

-Or current CPA, CMA, or CIA Certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as an Enrolled Agent of the Internal Revenue Service; 9 semester credit hours or 13 quarter credit hours of accounting courses; valid driver's license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) presentation skills, (2) career planning, (3) three advanced audit practice courses, including courses in at least 3 of the taxes administered by Division (e.g., Random & Statistical Sampling, Data Screening emphasizing Personal Property & Corporate Franchise Tax), (4) computer training (i.e., not previously completed to satisfy training requirement in another agent/auditor level), (5) writing technical reports & (6) mentoring/coaching. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of motor vehicle. Incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent 3	66853	014	05/11/2008	32

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Leads (i.e., provides onsite direction & coordination of activities of team of lower-level tax auditor agents assigned to audits) &/or reviews submitted audit assignment or refund examination recommendations of Tax Auditor Agent 2 or Tax Auditor Agent 3 employees in assigned tax specialty to verify quality standards, uniformity & consistency of audit file compilation, &/or conducts several field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers, specializing in one tax type & being generalist in others, uses audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits; data screening; audit plans), performs pre-audit analysis of approved audit selections & recommends scope of audit, prepares summaries for recommending assessment &/or refund determinations & all supporting schedules & work papers that detail & support auditor's findings, operates personal computer using office system software (e.g., word processing; spreadsheet) & tax specific audit software & applications to best capture & present audit &/or refund recommendations, drafts narratives or other correspondence to explain & support audit & refund recommendations, finalizes correspondence to request information falling within tax auditor agent's work experience, conducts meetings with taxpayers & representatives to discuss audit scope, methodology, procedures, use of sampling, & interim & final audit/refund findings & educates taxpayers to be in compliance with current & future filings, examines tax, accounting & financial statement data of taxpayers or their affiliates &/or evaluates tax planning scenarios & related member relationships, develops preliminary arguments to rebut such planning & gathers audit information to support rebuttal &/or evaluates taxpayer's business rules, requirements & parameters from which taxpayer's computer programs or systems are utilized in order to produce reports & schedules &/or determines tax status with respect to exemptions, deductions & credits, or receives & investigates referrals on applications for direct pay, prepay, or pre-arranged authority submits recommendations on whether such authority or reporting formula is appropriate & administers programs associated with monitoring their issuance, assists higher-level tax auditor agent or those of equal classification in completing assignments as required, reviews audit population & recommends audit assignments for management approval, confers with administrative review &/or Office of Chief Counsel &/or Attorney General's Office on appeals of assessments & refund denials, testifies before Board of Tax Appeals &/or courts, operates motor vehicle to transport confidential audit files & documentation, containers of taxpayer records or computer & peripherals necessary to conduct audit/refund investigation.

Develops, evaluates &/or conducts regional &/or statewide tax &/or other technical training for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares &/or delivers speeches to meetings of taxpayers or tax practitioner organizations as assigned; attends &/or assists in conducting regional & statewide tax meetings, workshops, conferences, seminars & similar educational sessions for public institutions & for internal department training; provides input & updates for training materials & procedural memos; researches & assists in composing technical papers for use & possible implementation of policies & procedures &/or independently works on or contributes to drafting segments of training materials, audit procedures, explanatory bulletins &/or memoranda of court decisions, tax laws, or legal opinions &/or assists supervisor in conducting training classes for Tax Auditor Agents & Tax Commissioner Agents.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence*; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; human relations; employee training & development*. Skill in operation of personal computer; use of office system software & tax specific software; office equipment (e.g., facsimile equipment, photocopier, calculator)*; operation of motor vehicle. Ability to determine scope of audit, examine, accumulate, capture & present audit &/or refund recommendations & safeguard confidential information from taxpayer records; use tax audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits; data screening; audit plans); demonstrate dexterity in use of hands to operate personal computer keyboard; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation; handle routine & sensitive inquiries from & contacts or conduct discussions with taxpayers, their representatives, & other government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 yrs. exp. as Tax Auditor Agent 2, 66852; 13 semester credit hours or 19 quarter credit hours of accounting courses; valid driver's license;

-Or 12 months experience as Tax Auditor Agent 2, 66852; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other

business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hours or 12 quarter credit hours in business-related courses; valid driver's license;

-Or within last 3 years have at least 2 years exp. in accounting &/or auditing &/or taxation exp.; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hours or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 6 years have 4 years exp. in accounting &/or auditing &/or taxation exp.; 13 semester credit hours or 19 quarter credit hours of accounting courses; valid driver's license;

-Or within last 10 years have 8 years exp. in accounting &/or auditing &/or taxation exp.; 9 semester credit hours or 13 quarter credit hours of accounting courses; valid driver's license;

-Or current CPA, CMA, or CIA Certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as an Enrolled Agent of the Internal Revenue Service; 9 semester credit hours or 13 quarter credit hours of accounting courses; within last 3 years have 12 months accounting &/or auditing &/or taxation exp.; valid driver's license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) basic team leadership, (2) basic managing projects, (3) two advanced audit practice courses (i.e., not previously completed to satisfy a training requirement in another agent/auditor level) in tax-type specialty area, (4) computer training (i.e., not previously completed to satisfy a training requirement in another agent/auditor level) & (5) train-the-trainer. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of motor vehicle. Incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent 4	66854	014	05/11/2008	33

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Serves as Technical Consultant to other Tax Auditor Agents who perform field audits on complex &/or unique audit issues related to one specific tax type or serves as Computer Audit Specialist in computer-assisted auditing &/or reviews assigned tax specialty audit or refund examination findings in conjunction with additional information submitted or presented by taxpayer &/or Tax Auditor Agent for purpose of fact-finding, verification & discretionary determinations to support resolution process with regard to taxpayer contested or questioned issues included in audit or refund findings, evaluates tax planning scenarios & related member relationships & develops & finalizes arguments to rebut such planning & gathers audit information to support rebuttal, evaluates taxpayer's business rules, requirements & parameters from which taxpayer's computer programs or systems are utilized in order to produce reports & schedules, or determines tax status with respect to exemptions, deductions & credits, consultants on issues related to use of computers to draw reliable sample of taxpayer's business activities, reviews audit population & recommends audit assignments for management approval, reviews submitted audit or refund examinations in assigned tax specialty to verify quality standards, uniformity & consistency of discretionary interpretations of tax law, operates motor vehicle to transport confidential audit files & documentation, containers of taxpayer records or computer & peripherals necessary to conduct audit/refund investigation.

Provides onsite direction & coordination of activities of team of lower-level tax auditor agents assigned to audit &/or conducts several field audits & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers, specializing in one tax type & being generalist in others; uses audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits; data screening; audit plans); performs pre-audit analysis of approved audit selections to determine scope of audit; examines tax, accounting & financial statement data of taxpayers or their affiliates, or receives & refers investigations on applications for direct pay, prepay or pre-arranged authority; makes final recommendation on whether authority or reporting formula is appropriate; prepares summaries for recommending assessment &/or refund determinations & all supporting schedules & work papers that detail & support auditor's findings; operates personal computer using office system software (e.g., word processing; spreadsheet) & tax specific audit software & applications to best capture & present audit &/or refund recommendations, & draft & finalize correspondence to request information falling within tax auditor agent's work experience; conducts meetings with taxpayers & representatives to discuss audit scope, methodology, procedures, use of sampling, & interim & final audit/refund findings & educates taxpayers to be in compliance with current & future filings; assists higher-level Tax Auditor Agents or one of equal classification as required; conducts complex research (e.g., affiliated members; court cases; Internet activity); confers with administrative review &/or Office of Chief Counsel, &/or Attorney General's Office on appeals of assessments & refund denials & testifies before Board of Tax Appeals &/or courts.

Develops, evaluates & conducts regional &/or statewide tax &/or other technical training classes for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares & delivers speeches & presentations to meetings of taxpayers or tax practitioner organizations as assigned; attends &/or assists in conducting regional & statewide tax meetings, workshops, conferences, seminars & similar educational sessions for public institutions & for internal department training; drafts training materials & procedural memos & provides input & updates; researches & composes technical papers for use & possible implementation of policies & procedures, &/or independently works on or drafts segments of training materials, audit procedures, explanatory bulletins &/or memoranda of court decisions, tax laws, or legal opinions, &/or assists supervisor in conducting training classes for Tax Auditor Agents & Tax Commissioner Agents.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence*; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; tax auditing; human relations; employee training & development*. Skill in operation of personal computer; use of office system software & tax specific audit software; office equipment (e.g., facsimile equipment, photocopier, calculator)*; operation of motor vehicle. Ability to determine scope of audit, examine, accumulate, capture & present audit &/or refund recommendations & safeguard confidential information from taxpayer records; use tax audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits, data screening, audit plans); demonstrate dexterity in use of hands to operate personal computer keyboard; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation; handle routine & sensitive inquiries from & contacts or conduct discussions with taxpayers, their representatives, & other government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 yrs. exp. as Tax Auditor Agent 3, 66853; 17 semester credit hours or 25 quarter credit hours of accounting courses; valid driver's license;

-Or 12 months experience as Tax Auditor Agent 3, 66853; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hours or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 5 years have at least 3 years exp. in accounting &/or auditing &/or taxation exp.; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hours or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 8 years have 6 yrs. exp in accounting &/or auditing &/or taxation exp.; 17 semester credit hours or 25 quarter credit hrs. of accounting courses; valid driver's license;

-Or within last 12 years have 10 years exp. in accounting &/or auditing &/or taxation exp.; 9 semester credit hours or 13 quarter credit hours of accounting courses; valid driver's license;

-Or current CPA, CMA, or CIA Certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as an Enrolled Agent of the Internal Revenue Service; 9 semester credit hours or 13 quarter credit hours of accounting courses; within last 4 years have 2 years exp. in accounting &/or auditing &/or taxation exp.; valid driver's license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) advanced team leadership, (2) advanced managing projects, (3) two advanced auditing tax specific professional development courses (i.e., not previously completed to satisfy training requirement in another agent/auditor level) in tax technical specialty area, (4) computer training (i.e., not previously completed to satisfy training requirement in another agent/auditor level) & (5) advanced train-the-trainer. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of a motor vehicle. Incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent 5	66855	014	05/11/2008	34

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Specializes in multiple tax types, tax issues, or ramifications of given tax or taxes for specific types of businesses (e.g., transfer pricing specialist; specialist in area of partnerships, limited liability companies & corporations where such entities are used for tax reduction purposes; industry specialist who is able to address significant tax issues across multiple taxes; specialist determining application of Generally Accepted Accounting Principles to various property valuation issues);

OR

Serves as Computer Audit Specialist & recommends solutions to resolve computer audits, sampling & electronic record related complications related to multiple tax types (e.g., analyzes electronic record retention systems, manipulates/translates system record information & recommends most effective method to secure audit data &/or draw statistically valid samples);

&

Serves as technical consultant to other Tax Auditor Agents & supervisors on issues related to multiple tax types affecting completion of field audit or refund claim & writes articles for publication & delivers speeches at tax seminars as Recognized Technical Tax Auditor or industry expert based upon experience, publications, &/or professional certification (e.g., IPT certification designation), operates motor vehicle to transport confidential audit files & documentation, containers of taxpayer records or computer & peripherals necessary to conduct audit/refund investigation.

Conducts meetings with taxpayers & representatives to discuss technical tax issues & interpretations or particular circumstances in retrieving, translating, or interpreting electronic records; provides onsite direction & coordination of activities of team of lower-level tax auditor agents assigned to audit on specific audit or refund related issues related to multiple tax types; reviews audit population & recommends audit assignments for management approval; reviews submitted audit or refund examinations in assigned tax specialty to verify quality standards, uniformity & consistency of discretionary interpretations of tax law; reviews assigned tax specialty audit or refund examination findings in conjunction with additional information submitted or presented by taxpayer &/or tax auditor agent for purpose of fact-finding, verification & discretionary determinations to support resolution process with regard to taxpayer contested or questioned issues included in audit or refund findings; drafts & finalizes written correspondence to request information on technical matters applicable to auditor's work experience; confers with administrative review &/or Office of Chief Counsel &/or Attorney General's Office on appeals of assessments & refund denials & testifies before Board of Tax Appeals &/or courts.

Develops, evaluates & conducts regional &/or statewide tax &/or other technical training classes for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares & delivers speeches & presentations to organizations as assigned; attends &/or assists in conducting regional & statewide tax meetings, workshops, conferences, seminars & similar educational sessions for public institutions & for internal department training; drafts training materials & procedural memos & provides input & updates; researches & composes technical papers for use & possible implementation of policies & procedures &/or independently works on or drafts segments of audit procedures, explanatory bulletins &/or memoranda of court decisions, tax laws, or legal opinions, &/or assists supervisors in conducting training classes for tax audit agents & tax commissioner agents.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence*; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; tax auditing; human relations; employee training & development. Skill in operation of personal computer; use of office system software & tax specific audit software; office equipment (e.g., facsimile equipment, photocopier, calculator)*, operation of motor vehicle. Ability to demonstrate technical knowledge pertaining to tax specialty, review audit population & recommend audit assignment for management approval & review submitted audit or refund examination to verify quality standards & uniformity & consistency of discretionary interpretations of tax law; use tax audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits, data screening, audit plans); demonstrate dexterity in use of hands to operate personal computer keyboard; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation; handle routine & sensitive inquiries from & contacts or conduct discussions with taxpayers, their representatives, & other government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 years exp. as Tax Auditor Agent 4, 66854; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hour or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 6 years have at least 4 years exp. in accounting &/or auditing &/or taxation exp.; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hours or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 10 years have 8 years exp. in accounting &/or auditing &/or taxation exp.; 21 semester credit hours or 31 quarter credit hours of accounting courses; valid driver's license;

-Or within the last 14 years have 12 years exp. in accounting &/or auditing &/or taxation exp.; 9 semester credit hours or 13 quarter credit hours of accounting courses; within last 5 years have 3 years exp. that involved one or more of following: carrying out planning & implementation of computer-assisted audits as a computer audit specialist, or specializing in taxation of or audits of particular industries or business enterprises having significant tax issues across multiple taxes, or specializing in taxation of or audits of unique business structures, or specializing in taxation of or audits of corporations having significant tax issues across multiple taxes, or specializing in transfer pricing & advance pricing, or specializing in GAAP as applied to valuation of assets & presentation of financial statements; valid driver's license;

-Or 3 years as Tax Auditor Agent 4, 66854; 21 semester credit hours or 31 quarter credit hours of accounting courses; valid driver's license;

-Or Current CPA, CMA, or CIA certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as an Enrolled Agent of the Internal Revenue Service; 9 semester credit hours or 13 quarter credit hours of accounting courses; within last 5 years have 3 years exp. that involved one or more of following: carrying out planning & implementation of computer-assisted audits as a computer audit specialist, or specializing in taxation of or audits of particular industries or business enterprises having significant tax issues across multiple taxes, or specializing in taxation of or audits of unique business structures, or specializing in taxation of or audits of corporations having significant tax issues across multiple taxes, or specializing in transfer pricing & advance pricing, or specializing in GAAP as applied to valuation of assets & presentation of financial statements; valid driver's license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) two advanced auditing tax specific industry related professional development courses (i.e., not previously completed to satisfy training requirement in another agent/auditor level) in tax technical specialty area (e.g., transfer pricing specialist training &/or training in GAAP application to property valuation issues, etc.) & (2) computer auditing (i.e., not previously completed to satisfy a training requirement in another agent/auditor level). Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of a motor vehicle. Incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent Manager 1	66856	EX	04/02/2006	14

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Supervises tax auditor agents assigned to one unit or group (i.e., at least two per unit/group) & if assigned, will also supervise tax commissioner agents performing audits of tax returns &/or refund requests (i.e., trains personnel & disseminates policies & procedures pertaining to taxes handled by group or unit; reviews & recommends approval of leave & activity & expense reports; interviews, rates & recommends applicants for hire; reports on performance of agents in group or unit to higher-level supervisor), performs audit work as necessary, serves as technical resource person to all subordinate tax auditor agents &/or tax commissioner agents &/or higher-level supervisors as requested;

&/OR

Plans, assigns, performs & reviews audit work, resolves, makes revisions to & adjusts final tax liabilities & refunds for further processing, resolves computer audit, sampling & electronic record issues & recommends appropriate audit methodologies/techniques, participates in training programs for field auditors & supervise tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned;

& in addition to one or more of preceding options,

Recommends procedural & policy revisions as directed & consults & corresponds with taxpayers & their representatives regarding audit findings & related issues (e.g., procedural questions; audit methodology; interpretation of rules, laws regulations & other information & offers solutions to procedural difficulties; interpretations of case, administrative & statutory law) & operates motor vehicle to transport confidential taxpayer information &/or attend meetings, seminars, training sessions &/or workshops.

Assists higher-level supervisory/managerial personnel in development/revision of policies & operational procedures & audit programs & in reviewing proposed legislation; reviews & oversees preparation &/or revision of audit procedures; confers with personnel of Adjudicative Board or other governmental agencies (e.g., Auditor, Attorney General, Hearing Board, IRS, or other federal agencies) to discuss taxpayer appeals & coordinate specific audit programs & procedures/techniques; participates in meetings, seminars, conventions, training sessions &/or workshops; prepares & delivers speeches before technical & governmental audiences & taxpayers on audit programs, policies, procedures & methodology; operates personal computer to enter/retrieve data, send/receive e-mail; & generate documents, reports & correspondence.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; tax auditing; employment law*; human relations; employee training & development; supervisory principles & techniques. Skill in operation of personal computer; using office system software & tax specific audit software; operation of a motor vehicle. Ability to prepare procedural directives; direct preparation, approval, review & maintenance of confidential tax information for specialized & important tax function; demonstrate dexterity in use of hands to operate personal computer keyboard; handle sensitive inquiries from & contacts with adjudicative & other state & federal governmental officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

2 yrs. exp. as Tax Auditor Agent 3, 66853, or Tax Commissioner Agent 5, 66815; 17 semester credit hours or 25 quarter credit hours of accounting courses; valid drivers license;

-Or 12 mos. exp. as Tax Auditor Agent 4, 66854, or Tax Auditor Agent 5, 66855; valid drivers license;

-Or within last 8 yrs. have 6 yrs. exp. in accounting &/or auditing &/or taxation exp.; 17 semester credit hours or 25 quarter credit hours of accounting courses; valid drivers license;

-Or 12 mos. exp. as Tax Commissioner Agent Supervisor 1, 66816, or Tax Commissioner Agent Supervisor 2, 66817, or Tax Commissioner Agent Supervisor 3, 66818; valid drivers license;

-Or 2 yrs. exp. as Management Analyst Supervisor 1, 63215; 2 yrs. exp. in supervisory principles/techniques; 17 semester credit hours or 25 quarter credit hours of accounting courses; valid drivers license;

-Or 1 yr. exp. as Management Analyst Supervisor 2, 63216; 2 yrs. exp. in supervisory principles/techniques; 17 semester credit hours or 25 quarter credit hours of accounting courses; valid drivers license;

-Or current CPA, CMA, or CIA Certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as Enrolled Agent of Internal Revenue Service per Section 5703.17 (B) of Ohio Revised Code; within last 4 yrs. have 2 yrs. accounting &/or auditing &/or taxation exp. ; valid drivers license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of motor vehicle. Incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent Manager 2	66857	EX	04/02/2006	15

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Acts as section supervisor, or regional manager, or regional program coordinator;

OR

Acts as assistant division administrator by planning, directing & implementing administrative, technical &/or general audit program operations;

& in addition to one of preceding options,

Acts in absence of audit tax program administrator 1 when designated, assists in formulating audit program policies & procedures, resolves major audit policy & administrative questions, provides policy & procedural guidelines to operating personnel in assigned area, oversees technical &/or general audit program operations as necessary, supervises lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned & operates motor vehicle to transport confidential taxpayer information & to attend meetings, seminars, training sessions &/or workshops;

OR

Plans implements & conducts continuing education technical training for tax auditor agents & tax auditor agent managers in audit division, & confers with audit division administrators on status of on-going, proposed & special projects, devises method for efficient work flow, supervises lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned & operates motor vehicle to transport confidential taxpayer information & to attend meetings, seminars, training sessions &/or workshops;

OR

Provides on-going direction & guidance to audit division personnel, monitors personnel & activities related to variety of administrative matters to include all collective bargaining agreements, analyzes & evaluates administrative operations, policies & procedures, assists audit division administration in determining personnel needs & planning & administering personnel programs, supervises lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned & operates motor vehicle to transport confidential taxpayer information & to attend meetings, seminars, training sessions &/or workshops;

OR

Coordinates audit review, audit resolution or computer-assisted audit programs for audit division, participates in training programs for field auditors, assists in formulating audit programs policies & procedures, resolves major audit policy & administrative questions, provides policy & procedural guidelines to operating personnel in assigned area, oversees technical &/or general audit program operations as necessary, reviews office & field audit activities, reports & correspondence, interprets tax laws, rules, regulations & policies, resolves differences in interpretation & application of tax laws, supervises lower-level tax auditor agent managers &/or hearing officers &/or tax auditor agents &/or tax commissioner agents &/or clerical/secretarial personnel &/or administrative assistants as assigned & operates motor vehicle to transport confidential taxpayer information & to attend meetings, seminars, training sessions &/or workshops.

Researches & analyzes enacted & proposed legislation & court decisions to determine & quantify impact on existing & proposed audit operations & policies; researches & provides solutions to technical audit or administrative operational problems; develops &/or reviews technical, reference &/or audit manuals, training & instructional materials; researches & responds to inquiries (e.g., correspondence & electronic) on behalf of department; ensures uniform application of tax laws & department audit policies & procedures; coordinates audit activities with other federal, state & county officials; serves as technical resource to all subordinate auditors in audit division & to audit division administration on laws, rules or regulations as they apply to specific audit situations.

Participates in conferences, seminars, workshops &/or meetings of civic groups, tax auditors, taxpayers & their representatives, private tax practitioners &/or other private & public officials; prepares & delivers speeches before

technical & general audiences; testifies in court or before Board of Tax Appeals; conducts &/or attends staff meetings; operates personal computer to enter/retrieve data, send/receive e-mail, & generate documents, reports & correspondence; performs other administrative, technical &/or supervisory duties as assigned.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; tax auditing; business correspondence; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; federal & state employment law*; human relations; employee training & development; supervisory principles & techniques. Skill in operation of personal computer; using office system software & tax specific audit software; operation of a motor vehicle. Ability to deal with many variables & determine specific action (e.g., prepare departmental policies; recommend & evaluate division software & applications); approve, review & direct maintenance of confidential tax records & reports affecting complex tax-related decision-making for specialized & important function; demonstrate dexterity in use of hands to operate personal computer keyboard; handle sensitive inquiries from & contacts with adjudicative & other state & federal governmental officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other business related field; 3 yrs. exp. in supervisory principles & techniques; within last 5 yrs. have 3 yrs. exp. in accounting &/or auditing &/or taxation exp.; valid drivers license;

-Or 1 yr. exp. as Management Analyst Supervisor 2, 63216; 3 yrs. exp. supervisory principles/techniques; 17 semester credit hours or 25 quarter credit hours of accounting courses; valid drivers license;

-Or within last 8 yrs. have 6 yrs. exp. in accounting &/or auditing &/or taxation exp.; 3 yrs. exp. in supervisory principles/techniques; valid drivers license;

-Or 2 yrs. exp. as Tax Auditor Agent Manager 1, 66856, or Tax Commissioner Agent Supervisor 2, 66817, or Tax Commissioner Agent Supervisor 3, 66818, or Tax Program Administrator 1, 66821, or Tax Program Administrator 2, 66822; valid drivers license.

-Or current CPA, CMA, or CIA Certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as Enrolled Agent of Internal Revenue Service per Section 5703.17 (B) of Ohio Revised Code; 3 yrs. exp. in supervisory principles/techniques; within last 4 yrs. have 2 yrs. exp. in accounting &/or auditing &/or taxation exp.; valid drivers license.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of motor vehicle. Incumbent must provide their own transportation.