

# **TAX AUDITOR 2**

## **GENERAL**

This is a highly responsible position involving audit work on medium and large business concerns. With general direction from the Tax Audit Supervisor or Tax Auditor 3 the incumbent is responsible for the entire audit of medium-sized accounts and large accounts of average complexity. Occasionally he is required to provide on-the-job supervision to an Audit-Accountant.

## **TYPICAL DUTIES**

Performs the complete tax audit on medium-sized accounts and large accounts of average complexity within and outside of the Province.

Interprets taxation statutes for taxpayers, accountants, lawyers and the general public - through personal, telephone or written communication.

Assists with on-the-job training and supervision of Audit-Accountants.

May act as liaison for the Tax Audit Supervisor in finalizing audit results with the taxpayer.

May assist with the research and development of Branch information for statutory interpretation.

Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge, Abilities and Skills**

A thorough working knowledge of general accounting and audit principles and taxation auditing practices as they relate to the position.

A working knowledge of the various types of accounting systems and procedures employed by business concerns.

A demonstrated desire for continued self-improvement in the fields of tax audit practice and business communication.

A thorough knowledge of the statutes, regulations and rulings administered by the Branch.

Ability to assist with the training and supervision of junior audit staff.

Ability to exercise good judgment and initiative and to work with a minimum of supervision.

Ability to deal effectively and tactfully with the public.

### **Education, Training and Experience**

Preferably a chartered accountant with at least three years' auditing experience, or, under special circumstances, an equivalent combination of training in a professional accounting course with specialized accounting and tax auditing experience considered sufficient by the Deputy Minister of Finance to warrant inclusion in this class.

### **Physical Standards**

Physically capable of performing the duties assigned.

# **TAX AUDITOR 3**

## **GENERAL**

This is a senior audit position involving the most complex of large accounts. With a minimum of direction from the Tax Audit Supervisor, the incumbent is required to complete the entire audit and finalize the results with senior officials of business concerns. The Tax Auditor 3 exercises supervision over a Tax Auditor 2 and/or the Audit-Accountant staff. During any temporary absence of the Tax Audit Supervisor and at other times, the Tax Auditor 3 may be required to function as staff supervisor and review tax audit files and tax audit procedures employed by junior staff in the conduct of their tax audits.

## **TYPICAL DUTIES**

Performs the complete tax audit of the largest and most complex accounts, within and outside of the Province.

Interprets taxation statutes for taxpayers, accountants, lawyers and the general public - through personal, telephone or written communication.

Provides on-the-job training and supervision of Tax Auditors 2 and Audit-Accountants.

May act as liaison for the Tax Audit Supervisor in finalizing the audit results with the taxpayer.

Handles the entire supervisory function during any temporary absence of the Tax Audit Supervisor and at times supervises through review of procedures and reports the work of Auditors 2 and Audit-Accountants.

May assist with the research and development of Branch information for statutory interpretation.

Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge, Abilities and Skills**

A thorough knowledge of general and advanced accounting and audit principles and Branch auditing practices as they relate to the position.

The ability to audit the various types of complex accounting systems and procedures employed by the largest business concerns.

A demonstrated desire for continued self-improvement in the fields of audit practice and business communication.

A thorough knowledge of the statutes, regulations and rulings administered by the Branch.

Ability to train and supervise subordinate audit staff.

A demonstrated ability to function as supervisor during periods of temporary absence of the Tax Audit Supervisor.

Ability to exercise good judgment and initiative and to work with a minimum of supervision.

Ability to deal effectively and tactfully with the public.

### **Education, Training and Experience**

Preferably a chartered accountant with at least five years' experience subsequent to graduation or, under special circumstances, any combination of education, training and specialized tax auditing experience considered by the Deputy Minister of Finance to be sufficient for inclusion in this class.

### **Physical Standards**

Physically capable of performing the duties assigned.