

Ministry: Finance and Corporate Relations
Branch: Consumer Taxation
Location: Vancouver

Working Title: **Auditor**
Level: Range 24
Classification: Financial Officer (Tax Audit)

PRIMARY FUNCTION

To plan and conduct tax audits of businesses operating in BC, in a variety of industries and locations both within and outside the province, report on audit findings and establish evidence supporting offences under several consumer taxation statutes to maximize tax revenue to the province.

JOB DUTIES AND TASKS

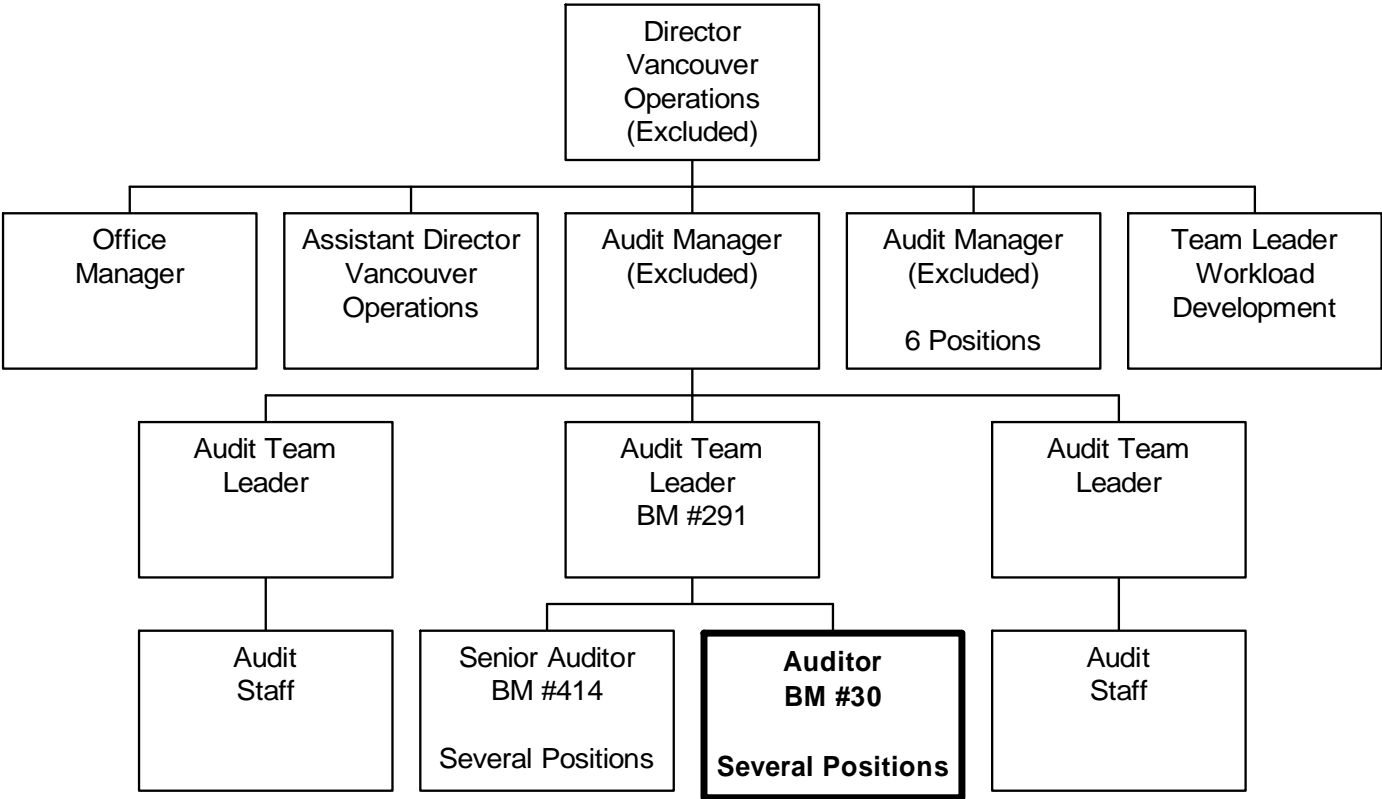
1. Plans and conducts tax audits that are subjected to critical scrutiny by taxpayers, their representatives or ministry staff or potential appeal to ensure compliance with several taxation statutes
 - a. outlines initial audit plans including nature, scope and timing of audits, for review and approval by the supervisor
 - b. reviews business features and documents such as corporate structures, related industry information, annual reports and related financial statements
 - c. reviews taxation law interpretations and applications, various federal and provincial statutes, Generally Accepted Accounting Principles (GAAP) and tax law application used by taxpayers to compute consumer taxes owing
 - d. reviews and assesses risk factors relating to businesses' accounting practices and systems
 - e. assesses taxes owing, noting non-compliance or establishing tax credits owed to the taxpayer and verifying and recommending payment of refunds

2. Reports audit results
 - a. compiles audit working papers and supporting schedules and drafts preliminary results
 - b. discusses audit findings and details of assessments with taxpayers or their representatives including explaining tax treatments on specific transactions, methods of calculating taxes, areas of non-compliance, changes in tax assessments and necessary follow-up action to resolve conflicts
 - c. obtains agreement on assessed taxes payable or receives formal objections
 - d. educates taxpayers on legislation, policies and procedures to promote compliance
 - e. drafts audit reports including audit scope, nature of the taxpayers' business or industry and accounting systems, assessment of risk, investigations conducted, audit results and assessments and areas of non-compliance
 - f. obtains payment and/or collection information pertaining to audit assessments
 - g. drafts letter for Manager's signature relating to objected assessments

3. Establishes evidence supporting offences under several taxation statutes and recommends prosecution or other action to collect taxes payable
 - a. outlines audit scope, assessments and degree of taxpayer compliance with the law
 - b. recommends cancellation of licences, prosecution action, frequency of future audits and concurrent audits of related businesses and refers illegal activity to appropriate authorities
 - c. drafts notes for Crown Counsel and appears as a witness in crown proceedings

4. Performs other related duties
 - a. prepares issue papers regarding taxable status and proposes changes to policies and procedures
 - b. participates on audits of large businesses or out-of-province audits as part of an audit team
 - c. responds to inquiries regarding the application of relevant taxation statutes
 - d. drives to taxpayer worksites to conduct audits
 - e. provides informal orientation to the workplace to new employees
 - f. compiles information relating to designated business sectors

ORGANIZATION CHART
Benchmark Job #030



REASON FOR CLASSIFICATION

Benchmark Job #030

Job Title: Auditor

FACTOR NO.	REASON FOR CLASSIFICATION	DEGREE	CLASS. POINTS
1	<p>JOB KNOWLEDGE Understand the theory of accounting and financial auditing to plan and conduct tax audits of businesses in a variety of industries and locations and establish evidence supporting offences under several consumer taxation statutes to maximize tax revenue to the province.</p>	H	280
2	<p>MENTAL DEMANDS Judgement to modify accounting and auditing methods and techniques to plan and conduct tax audits, assess risk factors and accounting systems, report on audit findings and establish evidence supporting offences under several taxation statutes.</p>	G	200
3	<p>INTERPERSONAL COMMUNICATION SKILLS Persuasion required to use basic counselling skills to persuade taxpayers to pay taxes payable.</p>	D	45
4	<p>PHYSICAL COORDINATION AND DEXTERITY Moderate coordination and dexterity required to drive a vehicle to taxpayers' business locations to conduct audits.</p>	C	15
5	<p>RESPONSIBILITY FOR WORK ASSIGNMENTS Guided by general audit policies and standards, plan and conduct tax audits of businesses in a variety of industries and locations, establish evidence supporting offences under several consumer taxation statutes, recommend cancellation of licenses, prosecution action, frequency of future audits and concurrent audits of related businesses and refers illegal activity to appropriate authorities.</p>	F	160
6	<p>RESPONSIBILITY FOR FINANCIAL RESOURCES Considerable financial responsibility to plan Consumer Taxation audits of businesses to maximize tax revenue to the province.</p>	F	43
7	<p>RESPONSIBILITY FOR PHYSICAL ASSETS/INFORMATION Considerable responsibility to control evidence collection processes by reviewing audit working papers and reports to ensure the quality of audit information meets standards of evidence for court proceedings.</p>	E	33

REASON FOR CLASSIFICATION

Benchmark Job #030

Job Title: Auditor

FACTOR NO.	REASON FOR CLASSIFICATION	DEGREE	CLASS. POINTS
8	RESPONSIBILITY FOR HUMAN RESOURCES Limited responsibility for human resources to provide informal orientation to the workplace to new employees.	A	5
9	RESPONSIBILITY FOR WELL BEING/SAFETY OF OTHERS Moderate care and attention to drive a light vehicle as a designated driver to taxpayer business locations to conduct audits.	C	15
10	SENSORY EFFORT/MULTIPLE DEMANDS Focused attention to detail to frequently read legal and financial documents to perform tax audits.	C	12
11	PHYSICAL EFFORT Moderate physical effort to frequently focus visual attention to legal and financial documents.	C	12
12	SURROUNDINGS Exposure to regular overnight travel to conduct tax audits within and outside the province.	B	4
13	HAZARDS Moderate exposure to hazards from frequently driving to taxpayers' business locations to conduct audits.	C	6

Total Points: 830

Level: Range 24