# CLASS SPECIFICATION
# Revenue Auditor

FLSA Status: Exempt
Union Representation: City of Portland Professional Employees Association (COPPEA)

## GENERAL PURPOSE

Under general supervision, plans, organizes and conducts financial audits of routine to moderate complexity to verify fees and taxes due the City; performs related duties as assigned.

## DISTINGUISHING CHARACTERISTICS

Revenue Auditors are responsible for planning, organizing and conducting revenue audits to ensure the effective reporting and collection of all required license fees and taxes. Incumbents must possess a sound knowledge of federal, state and local laws and policies and the ability to independently conduct audits requiring the application of legal knowledge and principles. Incumbents are expected to communicate effectively on behalf of the City with CPAs, tax attorneys, and business owners and managers on the interpretation and impact of laws, regulations and policies.

Revenue Auditor is distinguished from Senior Revenue Auditor in that incumbents in the latter class independently perform the more complex audits requiring a thorough knowledge of applicable laws and tax provisions. Revenue Auditor is further distinguished from Management Auditor in that incumbents of the latter class perform performance audits of City bureaus and agencies, requiring a broad knowledge of City organization, functions, legal parameters, operations and policies and the application of organizational performance management principles and practices.

## ESSENTIAL DUTIES AND RESPONSIBILITIES

Any one position in this class may not perform all the duties listed below, nor do the listed examples of duties include all similar and related duties that may be assigned to this class.

1. Prepares audit plans; reviews laws, regulations, contracts and previous audit reports; schedules and arranges audits.

2. Prepares reports of audits and studies.

3. Discusses accounting problems and audit plans and findings with business owners, tax attorneys and CPAs.

4. Performs legal research of complicated tax issues through review of case law, tax codes and regulations.

5. Responds to protests and appeals through the entire appeal process, including presenting the bureau's written and oral position to the Business License Appeals Board.

**MINIMUM QUALIFICATIONS**

**Knowledge of:**

1. Principles and practices of general, enterprise and governmental accounting, including GAAP and FASB accounting standards.

2. Principles and practices of revenue and financial auditing.

3. Federal and state tax laws and regulations and tax court decisions.

4. City and county codes, policies and regulations applicable to areas of assigned responsibility.

5. Principles, practices, methods and techniques of financial analysis and forecasting.

6. Project management methods, techniques and tools.

7. Research methods and techniques.

8. Principles and practices of sound business communication.

**Ability to:**

1. Plan, organize and conduct sound, comprehensive revenue and financial audits.

2. Organize, set priorities and exercise sound independent judgment within areas of responsibility.

3. Analyze and interpret financial data and reach sound conclusions and recommendations in accordance with laws, regulations, rules and policies.

4. Understand, interpret, explain and apply City code and ordinances and financial and audit information and results to interested parties.

5. Represent the City effectively in meetings and hearings and with individual customers.

6. Communicate effectively orally and in writing.

7. Prepare clear, accurate and concise records and reports.

8. Research laws, regulations, court decisions, tax reports and other tax related information.

9. Maintain confidential information.

10. Use tact and diplomacy in dealing with sensitive situations and concerned people and customers.

11. Work effectively as a member of a team.

12. Establish and maintain effective working relationships with bureau managers and staff, representatives of other governmental agencies, license holders and applicants, business owners, CPAs and others encountered in the course of work.

**Training and Experience:**

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from a four-year college or university with a major in accounting, finance law, tax and auditing or a closely related field; and at least three years of progressively responsible audit experience; or an equivalent combination of training and experience. Experience in a public agency is preferred.

**Licenses; Certificates; Special Requirements:**

A valid state driver's license may be required for certain assignments.

**PHYSICAL AND MENTAL DEMANDS**

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 depends, in part, on the specific requirements for the job, the limitations related to disability and the ability of the hiring bureau to accommodate the limitation.

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**Class History:**

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| Adopted: | 07-01-02 | Revenue Auditor (7402) class created as a result of Nonrepresented Classification & Compensation Study, 2000-2002. This class is composed of positions from the following class(es):<br>0536 MANAGEMENT AUDITOR. Adopted: 12-20-83; Revised: 11-19-85; 04-15-86, 10-28-88, 07-01-92 |
| Revised: | 05-14-04 | Revised special requirements. |
| Revised: | 06-22-04 | Union Representation changed from Nonrepresented to COPPEA. Job class number changed from 7402 to 6205. |
| Revised: | 08-01-06 | Spec formatting modified. |

June 2009 - Change Job Class number from 6205 to 30000404, due to system change.