

CLASS SPECIFICATION
Revenue Audit Supervisor

FLSA Status: Exempt
Union Representation: Nonrepresented

GENERAL PURPOSE

Under general supervision, supervises audit activities which include planning, organizing and conducting financial audits to verify fees and taxes due the City; performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

Revenue Audit Supervisors perform difficult professional financial audit duties and supervise the work of revenue auditors. Incumbents are expected to provide supervision and technical direction on a wide range of accounting and auditing operations issues and to work independently on difficult audit and financial reporting activities. Incumbents must possess broad knowledge of federal, state and local laws and policies. 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 Audit Supervisor is distinguished from Senior Revenue Auditor in that incumbents in the latter class supervise and participate in a broad range of complex accounting and auditing matters, requiring the application of thorough knowledge of principles, practices and methods of revenue auditing.

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. Coordinates and directs the audit function of the Bureau of Licenses, establishes work unit priorities and evaluates individual and program performance. Resolves problems and evaluates success of the unit in meeting goals and objectives.
2. Interprets codes, tax laws and administrative rulings to develop and establish procedures for the audit section, including work standards and performance objectives for the achievement of program goals.
3. Monitors performance records for the section, specifically looking at audit recoveries, volume of work and overall individual workload. Counsels, advises and assists staff with difficult and complex issues and law interpretations.
4. Supervises and analyzes the workload and seasonal requirements of audit staff, determines special projects and sets schedules and priorities.

5. Performs all supervisory functions including hiring, performance evaluations, counseling, discipline and termination.
6. Designs and implements electronic tools and file templates used by Bureau management and staff for account processing, data tracking and automatic mathematical calculations for checking submitted financial data.
7. Meets with citizens to explain the business license programs and services provided to businesses and citizens to assist them in meeting licensing requirements, including attending meetings, making presentations and providing technical assistance.
8. Reviews audit work papers and reports prepared by staff for accuracy (both mathematical and technical) consistency with policies, procedures, interpretations of Code and state tax laws.
9. Reviews written audit reports, correspondence, recommendations and presentations prepared by staff for accuracy and completeness.
10. Trains operations and audit staff in code/law interpretation, work papers and forms use and processes/procedures used in auditing a tax account both to individuals and groups/teams.
11. Authorizes payment plans, extension periods and penalty waivers for operations, recommends settlement proposals, and performs final approval of refunds.
12. Responds to questions regarding the Business License Law, Multnomah County Business Income Tax and the Transient Lodgings Tax program for licensees, CPAs and tax attorneys, hotel operators, Bureau personnel, other City personnel and the general public.
13. Prepares testing documents for BLIS module development and acts as lead in testing procedures and collection of results for programmer's needs. Approves and makes corrections to previous computer entries (BLIS edits).

OTHER DUTIES

1. Participates in the planning, designing and implementation of electronic/computer systems development projects as it pertains to bureau programs.
2. Performs financial audits on financial statements using American Institute of Certified Public Accountants (AICPA) standards and government accounting standards applying due diligence principles and procedures.
3. Acts as lead or member of process improvement teams that could encompass the audit section, more than one section, the bureau or outside agencies, bureaus, business groups and/or clients/customers.

4. Acts as a member of senior management team making policy and direction decisions and participates in strategic planning efforts for the Bureau.
5. Assists City Attorney's Office with collection of delinquent accounts and bankruptcy claims for delinquent taxes.
6. Acts as a member of the Business License Operations Team making decisions regarding workload, priorities, procedures and training of the Operations section.

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.
9. Principles and practices of effective supervision.
10. City human resources policies and labor contract provisions.

Ability to:

1. Plan, assign, coordinate and review the work of assigned professional, technical and clerical support staff.
2. Organize, set priorities and exercise sound independent judgment within areas of responsibility.
3. Analyze and interpret complex financial data and reach sound conclusions and recommendations in accordance with laws, regulations, rules and policies.

4. Understand, interpret, explain and apply federal and state tax laws, City code and ordinances and financial and audit information and results to appropriate parties.
5. Make public presentations and 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. Develop 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 five years of progressively responsible audit experience; or an equivalent combination of training and experience. Experience in both the public and private sectors is highly desirable.

Licenses; Certificates; Special Requirements:

License as a Certified Public Accountant or the equivalent.

A valid state driver's license.

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.

Class History:

Adopted: 07/01/02

Revised:

Class created as a result of Nonrepresented Classification & Compensation Study, 2000-2002. This class is composed of positions from the following class(es):

0970 Program Manager II 07-01-92

June 2009 - Change Job Class number from 7405 to 30000586, due to system change.