

Position Number: **Benchmark Job #291**

Ministry: Finance and Corporate Relations

Branch: Consumer Taxation

Location: Vancouver

Working Title: Audit Team Leader

Level: Grid 30

NOC Code: 1111

PRIMARY FUNCTION

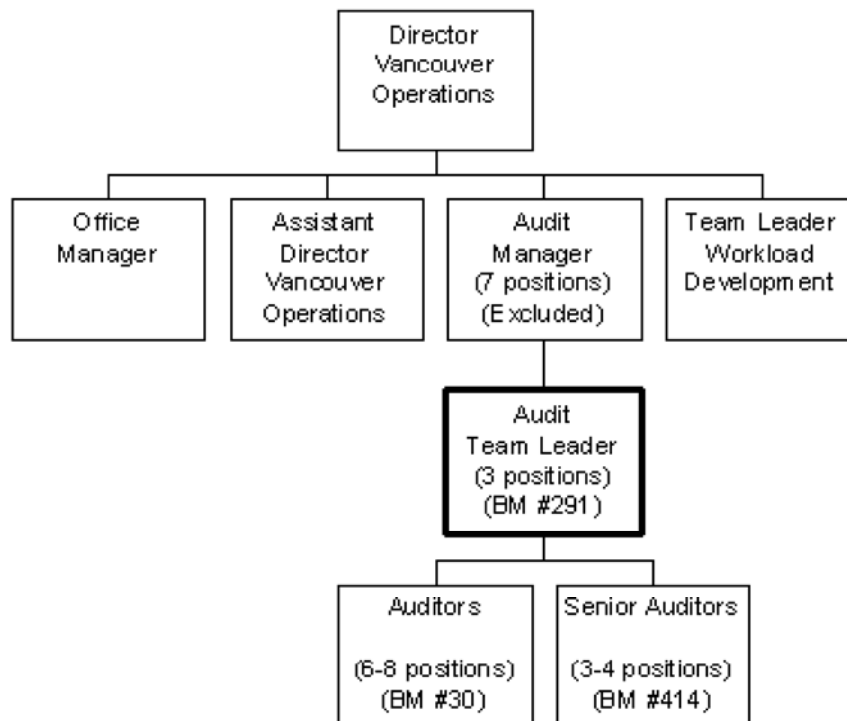
To plan, organize, direct and evaluate specialized tax audits on large, commercial businesses in a variety of industries and locations where recoveries are between \$500,000 and \$1 million per year and lead audit teams under several consumer taxation statutes to maximize tax revenue to the Province.

JOB DUTIES AND TASKS

1. Plans and directs the work of audit teams engaged in auditing a variety of businesses and plans and coordinates specialized tax audits on large, commercial businesses in a variety of industries and locations
 - a. Develops, or assists Auditors in the development of, audit work plans, programs and schedules, including setting objectives, goals, standards and performance expectations, and approves audit plans
 - b. monitors and evaluates plan implementation, provides feedback and direction, reports on progress and reassigns or redirects staff based on new information
 - c. evaluates audit approaches recommended by Auditors to ensure appropriateness, efficiency and effectiveness
 - d. reviews audit working papers, supporting schedules and reports for completeness and compliance with legislation, accounting practices and standards
 - e. provides advice and recommends options or resolution to problems identified by Auditors
 - f. conducts audits and investigations on highly specialized or large commercial businesses in a variety of industries and locations
 - g. reports on investigation findings, significant issues, observations and recommendations, including identifying patterns of non-compliance and areas for additional investigation
 - h. compiles audit team reports to create complete audit files
 - i. exercises spending authority up to \$10,000 on tax refunds
 - j. approves account billings up to 50 hours and \$100,000 and up to 14 hours on nil-reports
 - k. discusses audit findings with taxpayers and/or their professional representatives and negotiates, as a representative of government, resolution to contentious, highly technical and legal audit outcomes
 - l. evaluates the effectiveness of the tax audit program and identifies and recommends required changes
2. Resolves matters of dispute such as objections to assessments, audit procedures and legal interpretations
 - a. researches and interprets difficult taxation applications and provides explanations in accordance with policy and tax rulings to taxpayers or their representatives and Auditors
 - b. responds to contentious inquiries or objection submissions from taxpayers and recommends appropriate proposed assessments for the Manager's approval
 - c. evaluates additional information received from the taxpayers

- d. drafts reports for senior management setting out details of appeals and related arguments and recommends proposed assessments
- 3. Supervises Auditors (5 to 7 FTEs)
 - a. supervises Auditors, including hiring, training
 - b. plans, assigns and reviews work
 - c. sets work priorities and standards
 - d. conducts formal appraisals of work performance and takes disciplinary action, if required
 - e. reviews and approves time reports and travel expense claims of staff during audit assignments
- 4. Performs other related duties
 - a. gives evidence under oath and controls evidence collection processes to ensure information quality will meet criminal court standards of evidence
 - b. recommends new legislative interpretations and accounting practices and standards applications and drafts related issue papers
 - c. maintains expertise in sector specialty including developing relevant tools, checklists, etc. and provides training to other staff
 - d. conducts and reports on special investigations
 - e. drives to taxpayers' business locations to conduct audits and negotiate resolution

* Although the target grid for this job is grid 30, it will be phased in over the life of the collective agreement.



| FACTOR | REASON FOR CLASSIFICATION | DEGREE | POINTS |
|--------|--|--------|--------|
| 1 | JOB KNOWLEDGE Understand all related issues of a significant consumer taxation auditing | I | 305 |

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|---|---|---|-----|
| | program to plan, organize, direct and evaluate specialized tax audits on large, commercial businesses in a variety of industries and locations and lead audit teams under several consumer taxation statutes to maximize tax revenue to the Province. | | |
| 2 | MENTAL DEMANDS Judgement required to evaluate effectiveness of the consumer taxation audit program and identify and recommend required changes and resolve contentious tax-related issues and appeals. | H | 250 |
| 3 | INTERPERSONAL COMMUNICATIONS SKILLS Influence required to use formal negotiations skills to represent government in sensitive negotiations to facilitate consensus on contentious audit outcomes. | E | 60 |
| 4 | PHYSICAL COORDINATION AND DEXTERITY Moderate coordination and dexterity required to drive a vehicle to taxpayers' business locations to conduct audits and negotiate resolution to audit outcomes. | C | 15 |
| 5 | RESPONSIBILITY FOR WORK ASSIGNMENTS Guided by general policies, plans and standards, plans, organizes, directs and evaluates an audit program in a defined geographic area in support of specialized, professional tax audits on large, commercial businesses in a variety of industries and locations and lead audit teams under several consumer taxation statutes to maximize tax revenue to the Province. | G | 190 |
| 6 | RESPONSIBILITY FOR FINANCIAL RESOURCES Considerable financial responsibility to plan Consumer Taxation audits of businesses for the purpose of generating taxation revenue. | F | 43 |

| FACTOR | REASON FOR CLASSIFICATION | DEGREE | POINTS |
|--------|---|--------|--------|
| 7 | <p>RESPONSIBILITY FOR PHYSICAL ASSETS/INFORMATION</p> <p>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 |
| 8 | <p>RESPONSIBILITY FOR HUMAN RESOURCES</p> <p>Responsibility to supervise staff, appraise performance and take disciplinary action, if required (5 to 7 FTEs).</p> | DF | 21 |
| 9 | <p>RESPONSIBILITY FOR WELL BEING/SAFETY OF OTHERS</p> <p>Limited care and attention to occasionally calm angry business owners who object to tax assessments.</p> | B | 10 |
| 10 | <p>SENSORY EFFORT/MULTIPLE DEMANDS</p> <p>Focused requirement to frequently manage concurrent audit projects requiring planning or reporting.</p> | C | 12 |
| 11 | <p>PHYSICAL EFFORT</p> <p>Moderate physical effort to frequently focus visual attention to financial statements and other financial documentation.</p> | C | 12 |
| 12 | <p>SURROUNDINGS</p> <p>Exposure to regular unpleasant dealings with angry business owners or their representatives regarding tax assessments.</p> | B | 4 |
| 13 | <p>HAZARDS</p> <p>Limited exposure to hazards to regularly drive to taxpayers' business locations to conduct audits and negotiate resolution to audit outcomes.</p> | B | 4 |

Total Points: 959

Level: Grid 30