

Position Number: **Benchmark Job #414**

Ministry: Finance and Corporate Relations

Working Title: **Senior Auditor**

Branch: Consumer Taxation

Level: Range 27

Location: Vancouver

NOC Code: 1111

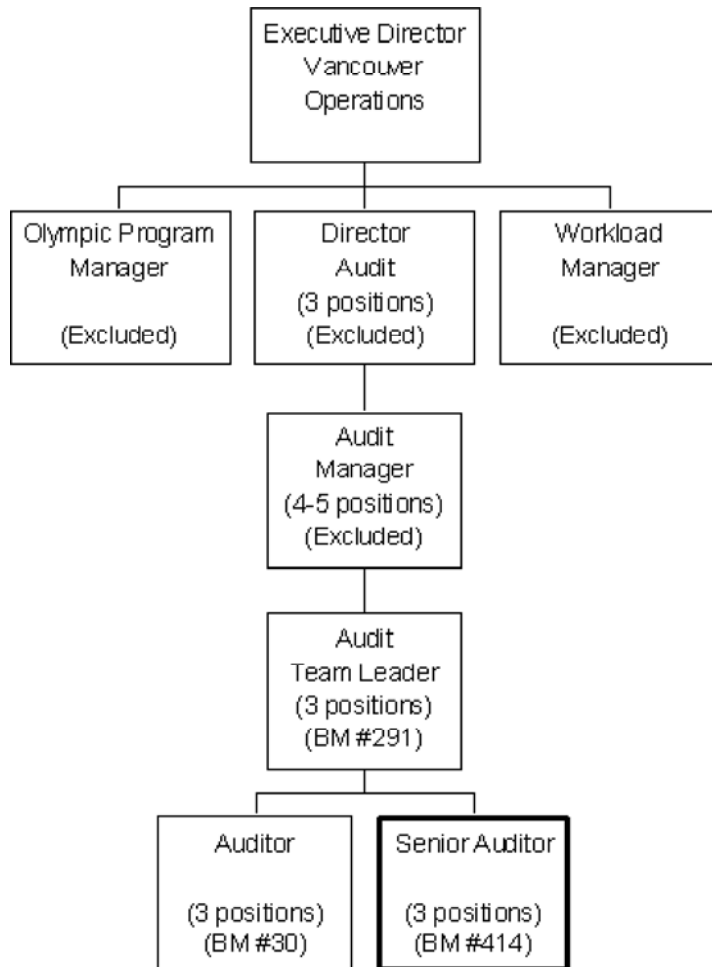
## PRIMARY FUNCTION

To plan, conduct and coordinate specialized tax audits and audits of large provincial, national and international corporations (i.e. assets greater than \$10 million) for a variety of industries, acts as a business expert in a sector speciality or industry technology and leads audit teams under several consumer taxation statutes to maximize tax revenue to the Province.

## JOB DUTIES AND TASKS

1. Plans and conducts specialized tax audits and audits of large commercial businesses where recoveries are between \$500,000 and \$750,000 per year
  - a. develops audit work plans, programs and schedules including setting objectives, goals, standards and performance expectations for approval by the supervisor
  - b. analyzes audit approaches to ensure appropriateness, efficiency and effectiveness
  - c. conducts specialized tax audits including Electronic Data Processing requiring a thorough knowledge of industry business processes and systems and investigations
  - d. reviews audit working papers, supporting schedules and reports for completeness and compliance with legislation, auditing practices and standards
  - e. reports on investigation findings, significant issues, observations and recommendations, including identifying patterns of non-compliance and areas for additional investigation
  - f. provides advice and recommends options or resolution to problems identified by Auditors
  - g. discusses audit findings with taxpayers and/or their professional representatives
2. Resolves matters of dispute such as objections to assessments, audit procedures and legal interpretations
  - a. researches and interprets difficult or vague taxation applications and provides explanations in accordance with policy and tax rulings to taxpayers or their representatives and Auditors
  - b. evaluates additional information received from the taxpayers
  - c. drafts reports for senior management setting out details of appeals and related arguments and recommends proposed assessments
3. Acts as a business expert in a sector speciality or industry technology (e.g. forestry, food chains, telecommunications and oil and gas)
  - a. documents decisions involving significant tax revenues on a single issue impacting the assessment and administrative practices of the Branch
  - b. assists in the review of legislation and tax administration policies and maintains relevant tools and checklists for sector speciality or industry technology
  - c. interprets and summarizes facts, legislation and decisions and prepares reports

4. Acts as a team leader on out-of-province audits on a variety of businesses (1-2 FTEs)
  - a. acts as a lead hand for Auditors, including training, mentoring, providing feedback and advice and recommending options or resolution to problems identified by Auditors
  - b. plans, reviews and ensures work plans and standards are met
  - c. reviews and recommends to the supervisor approval of time reports and travel expense claims of staff during audit assignments
  - d. compiles audit team reports to create complete audit files for out-of-province audits
5. Performs other related duties
  - a. gives evidence under oath and controls evidence collection processes to ensure information quality meets 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 and checklists
  - d. drives to taxpayers' business locations to conduct audits



FACTOR	REASON FOR CLASSIFICATION	DEGREE	POINTS
1	<p><b>JOB KNOWLEDGE</b></p> <p>Understand the theory of accounting and financial auditing to plan, conduct and coordinate specialized tax audits and audits of large and 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.</p>	H	280
2	<p><b>MENTAL DEMANDS</b></p> <p>Judgement to plan, conduct and coordinate specialized tax audits and audits of large and commercial businesses in a variety of industries and locations, lead audit teams and research and interpret difficult or vague taxation applications.</p>	H	250
3	<p><b>INTERPERSONAL COMMUNICATION SKILLS</b></p> <p>Persuasion required to use basic counselling skills to persuade taxpayers to pay taxes.</p>	D	45
4	<p><b>PHYSICAL COORDINATION AND DEXTERITY</b></p> <p>Moderate coordination and dexterity required to drive a vehicle to taxpayers' business locations to conduct audits.</p>	C	15
5	<p><b>RESPONSIBILITY FOR WORK ASSIGNMENTS</b></p> <p>Guided by general audit policies, plans and standards that allow flexibility in performing audit work, plans, conducts and coordinates specialized, professional tax audits and audits of large and commercial businesses in a variety of industries and locations.</p>	F	160
6	<p><b>RESPONSIBILITY FOR FINANCIAL RESOURCES</b></p> <p>Considerable financial responsibility to plan Consumer Taxation audits of businesses for the purpose of generating taxation revenue.</p>	F	43

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7	<p><b>RESPONSIBILITY FOR PHYSICAL ASSETS/INFORMATION</b></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 criminal court proceedings.</p>	E	33
8	<p><b>RESPONSIBILITY FOR HUMAN RESOURCES</b></p> <p>Responsibility to assign, monitor and review work of assigned Auditors on out-of-province audit assignments (6-8 FTEs).</p>	CE	15
9	<p><b>RESPONSIBILITY FOR WELL BEING/SAFETY OF OTHERS</b></p> <p>Moderate care and attention to drive a vehicle as a designated driver with no requirement to carry passengers.</p>	C	15
10	<p><b>SENSORY EFFORT/MULTIPLE DEMANDS</b></p> <p>Focused attention to detail to frequently read financial and legal documents to perform tax audits.</p>	C	12
11	<p><b>PHYSICAL EFFORT</b></p> <p>Moderate physical effort to frequently focus visual attention to financial statements and other financial documentation.</p>	C	12
12	<p><b>SURROUNDINGS</b></p> <p>Exposure to regular overnight travel to conduct tax audits on out-of-province businesses.</p>	B	4
13	<p><b>HAZARDS</b></p> <p>Moderate exposure to hazards from frequently driving to taxpayers' business locations to conduct audits.</p>	C	6

Total Points: 890

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