

## **Market Adjustments -Financial Officer (Tax Audit) Inclusion Criteria**

To be eligible for a market adjustment, positions must meet the following inclusion criteria.

### **Inclusion Definition:**

Tax audit is the function of planning, conducting and coordinating specialized tax audits and/or tax audits of large commercial or multi-national businesses, under the authority of taxation legislation, to ensure tax revenue to the province is maximized.

A tax is a levy, supported by legislation, which is applied to property owned or sold, income earned by individuals or businesses and goods and services bought or sold in the province. The process of tax auditing includes the review and investigation of tax returns, and supporting financial documentation, to ensure that taxes paid to the Province were in the correct amount.

Duties typically require the incumbent to possess a formal accounting designation.

### **Inclusion Statements:**

1. Plans, conducts and coordinates tax audits in a variety of industries and locations.
2. Leads teams of professional auditors.

### **Exclusions:**

Specifically excluded are the following types of positions:

1. Positions performing operational review or program audit;
2. Positions in which, although financial implications may result from decisions made, the main focus of the job is on operations.
3. Positions that are not governed by taxation legislation; and
4. Positions that conduct audits by collecting data such as costs and prices to determine tax rates.

*Note: Positions must meet both the inclusion definition and one of the inclusion statements.*

Although not specifically part of the inclusion criteria, the following jobs are indicative of Tax Audit positions that may meet the criteria:

1. Auditors, Senior Auditors and Audit Team Leaders in the Consumer Taxation, Income Taxation and Real Property Taxation Branches of the Ministry of Finance and Corporate Relations.
2. Mineral and Petroleum Tax Auditors in the Ministry of Energy and Mines.