



CLASS SPECIFICATION FOR:  
**Business Auditor I**

**General Statement of Duties:**

Performs routine field and office duties in connection with the auditing of businesses operating in the County to determine appropriate tax bases for assessment purposes and enforces business license and personal property tax regulations; does related work as required.

**Distinguishing Features of Class:**

This work involves both inside and outside public contact in conducting routine audits and investigations of businesses to determine taxability and in enforcing business license and personal property tax regulations. The incumbent demonstrates solid knowledge of the of appropriate State and County codes and regulations and has the ability effectively to communicate relevant technical information to business owners and taxpayers. Work is performed independently under the general supervision of a Business Audit Supervisor. Instructions are given for special assignments and unusual problems or questions are referred to the supervisor.

**Examples of Assigned Duties** (*illustrative of the types and scope of duties and responsibilities assigned to positions in this class*):

- Conducts routine audits of businesses operating within the County to determine appropriate tax base for assessment purposes;
- Enforces business license and personal property tax regulations;
- Conducts routine investigations of businesses to determine taxability and/or appropriate classification;
- Processes business license and personal property applications;
- Responds to routine technical inquiries;
- Researches routine questions and concerns, analyzing and evaluating data, preparing reports and supporting documents and making presentations;
- May research more complex questions and concerns, assist with the analysis and evaluation of data, prepare reports and/or documentation as directed;
- Handles the processing of various miscellaneous taxes as assigned;
- May testify in court regarding audit and enforcement issues;
- Follows all required procedures and keeps necessary records as directed;
- Performs related work as assigned.

**Required Knowledge, Skills and Abilities:**

Good knowledge of license and personal property tax regulations; some knowledge of courtroom procedures and law enforcement principles/techniques; good knowledge of and familiarity with relevant court decisions and legal opinions rendered in regard to license and personal property tax codes and regulations; good knowledge of accounting practices and principles; some knowledge of the scope and activities of commercial enterprises in the area; good oral and written communications skills with the ability to communicate effectively with a diverse audience of business owners and taxpayers; ability to collect and organize facts effectively; good knowledge of and familiarity with computer systems; the ability to effectively enter and retrieve data on computerized tax systems; skill in the use of a personal computer with knowledge of and ability to effectively to use commonly utilized business software; ability to prepare clear and concise reports; ability to meet and deal effectively with business owners and representatives and to enforce tax laws with firmness, tact, and impartiality; and good judgment.

**Minimum Education and Experience:**

Education: Possession of a bachelor's degree in accounting, business administration, economics, finance or other related field;

Experience: Some previous relevant work experience, preferably in accounting or tax auditing;

OR: Any equivalent combination of experience and training which provides the required knowledge, skills and abilities.



County of  
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Virginia

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**Additional Requirements:**

NOTE: Effective 4/1/2009 County Ordinance 1128 requires a criminal history record check and fingerprinting of all employees in authorized and hourly safety sensitive positions.

Possession of a valid driver's license issued by the State of Virginia.

G.B.A.0070

Career Code:

Date of last Revision: 01-Jan-2011

NOTE: This is a class specification and not an individualized position description. A class specification defines the general character and scope of duties and responsibilities of all positions in a job classification and is not intended to describe and does not necessarily list the essential job functions for a specific position in a job classification.