



CLASS SPECIFICATION FOR:
Business Auditor II

General Statement of Duties:

Performs the more difficult 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, litigating matters when necessary; does related work as required.

Distinguishing Features of Class:

This work involves both inside and outside public contact in conducting the more difficult audits and investigations of businesses to determine taxability and in enforcing business license and personal property tax regulations. The incumbent demonstrates a thorough knowledge and application of appropriate State and County codes and 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; may help to train other auditors.

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

- Conducts the more difficult audits of businesses operating within the County to determine appropriate tax base for assessment purposes;
- Enforces business license and personal property tax regulations;
- Conducts the more difficult investigations of businesses to determine taxability and/or appropriate classification;
- Processes business license and personal property applications;
- Responds to routine and the more complex technical inquiries;
- Researches the more complex questions and concerns, analyzing and evaluating data, preparing reports and supporting documents and making presentations;
- Handles the processing of various miscellaneous taxes as assigned;
- May testify in court regarding audit and enforcement issues;
- Corrects errors in the system when appropriate;
- Assists in orienting and training lower-level and new auditors in the unit or section;
- Follows required procedures and keeps necessary records as directed;
- Performs related work as assigned.

Required Knowledge, Skills and Abilities:

Thorough knowledge of license and personal property tax regulations; broad knowledge of courtroom procedures and law enforcement principles/techniques; broad knowledge of and familiarity with relevant court decisions and legal opinions rendered in regard to license and personal property tax codes and regulations; considerable knowledge of accounting practices and principles; broad 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; thorough knowledge of and familiarity with computer systems, including the section's current specialized systems; the ability to effectively enter and retrieve data on computerized tax systems; good skills 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; satisfactory completion of five (5) classes in an applicable graduate degree or relevant professionals designation (e.g. Deputy Commissioner of the Revenue, Personal Property Specialist);

Experience: Two (2) years of experience as a Business Auditor I with an "above average" or "outstanding" performance appraisal; completion of a minimum of seventy-five (75) field audits;

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



County of
Henrico
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.0072

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.