



Job Specification

Position Title: FIELD AUDITOR
Job Code: OPSEU - Tax Auditor 2, 3303
Job ID: 11818

Purpose of Position:

To conduct field audits/refunds of small taxpayers or vendors; to ascertain and maximize compliance with the Retail Sales Tax and other Provincial Tax Acts.

Duties/Responsibilities:

1. Planning, organizing and conducting audits/refunds of small taxpayers or vendors following ministry and branch policies, procedures and guidelines. Reviewing ministry records and files, and any information from other tax jurisdictions or other third party sources that affect the taxpayers` tax liabilities. Researching the relevant tax legislation, and various tax publications. Raising assessments/refunds as necessary.
2. Applying audit techniques as dictated by ministry/branch policy and guidelines and as directed by audit manager.
3. Meeting with taxpayers and their representatives and tax advisers (accountants, lawyers) to discuss the audit findings as they relate to identified areas of non-compliance with the particular Provincial tax legislation, and to review the assessment proposal. Informing and educating taxpayers on how to comply with legislative requirements. Preparing post audit letters. Negotiating with taxpayers for payment of the assessment.
4. Ensuring that audit working papers are prepared in accordance with both Branch standards, policies and practices, and that they include sufficient, appropriate evidence in support of conclusions drawn and assessment proposal.
5. Recommending referrals, and providing information, in appropriate circumstances, for possible action by other government branches and jurisdictions (e.g. Special Investigations) and appearing as a Crown witness in court cases.
6. Conducting special assignments on tax issues or on general audit administration matters and projects as required.

Management has the right to assign additional job duties.

Knowledge:

Job requires knowledge of the principles and practices of field auditing, financial statement analysis, accounting theory and accounting systems procedures, knowledge of general business financial operations, taxation and business management practices, to analyze documents and business records and determine tax liabilities of small, generally owner manager, businesses by following established techniques as outlined by Branch guidelines. Job requires a knowledge of the relevant Provincial tax legislation and regulations, and ministry and branch policies, rulings, directives and guidelines, to effectively administer the particular tax legislation through identification of non-compliance as they relate to small business by observing the business activities, operating processes and other related issues that pertain to the overall information necessary to form an opinion. Knowledge of various computer software to access relevant accounting software to understand taxpayers` computerized accounting records, prepare correspondence, and prepare computerized audit working papers and other schedules.

Staffing and Licensing Requirements:

Successful completion of courses in Auditing, Introductory and Intermediate Financial Accounting obtained from one of the following: (1) levels 1, 2 and 3 courses of the CGA program OR (2) 9 courses from the CMA requisite studies syllabus, OR (3) at least 10 courses from a recognized university or community college program. Extensive overnight travel is required.

Skills:

Job requires analytical and investigative skills to identify and resolve compliance problems of small businesses; preparation of an audit plan and the negotiation with taxpayers/vendors on the approach, timing and information requirements for the audit. The nature and extent of testing is determined based on Branch policy (Audit handbook) and discussions with audit manager. In cases where there are no accounting records or inadequate records, to apply creative audit techniques following Branch policy and procedures. Judgement is exercised to determine information sources and extent of testing required as dictated to Ministry/Branch policy and to recommend assessment, referrals, or discontinuance of enforcement action. Job requires an opinion to be formed on taxpayers' compliance with the particular Ontario provincial tax act being administered.

Job requires oral communication skills to set up initial contact and explain the audit, request information required for the audit, discuss audit findings and progress, convey and discuss proposals to assess, secure cooperation with taxpayers for payment of the assessment. Provide information for vendors to fulfill their Retail Sales Tax responsibilities, encourage and promote voluntary compliance, to discuss technical aspects of tax legislation and accounting and auditing requirements; written communication skills are required to prepare letters to taxpayers and their representatives, and audit working papers. Job requires the ability to defend decisions in the event of objection or appeal of the assessment before administrative tribunals and the Courts.

Job requires interpersonal skills to manage the audit relationship with taxpayers and to control the effective conduct of the audit; to promote understanding and acceptance by taxpayers and their representatives of the audit findings; to effectively deal with dispute, adversarial and confrontational situations which may occur when differences of opinion on the application of legislation arise, or when taxpayers object to or challenge information requests.

Freedom of Action:

Job requires supervision and is guided by the provisions of relevant tax acts, Ministry and Branch policies, procedures and guidelines, and generally accepted accounting and auditing standards. Job requires determining appropriate evidence to support conclusions and/or proposals. Job refers to the audit manager, more complex cases or those which may involve conflict of interest or may be otherwise contentious in nature. Overall audit progress is monitored by a manager. Audit work is directly supervised, reviewed, and approved by audit manager. Job requires dealing with several on-going assignments and organization of own activities in order to maximize efficiencies and to conduct and complete audits assigned by management within expected time frames.