

KANSAS DEPARTMENT OF REVENUE

Classification Title: State Auditor I

Percentage	Description
45%	<p>The field auditor makes a valuable contribution towards KDOR's mission to collect taxes, fairly, professionally, accurately and efficiently. Position travels throughout the United States to the location of the taxpayer to conduct audits. Perform technical auditing work at an advanced level in examining and analyzing a taxpayer's work processes, financial records, and procedures. Encounters diverse processes and recordkeeping systems, which require a high degree of knowledge and skill to develop and carry out an appropriate audit plan. Errors in judgment will have an adverse impact on audit production and could result in a large amount of underreporting errors not being detected. Forty percent of audit trips may require overnight stays. Field audits and other interactions with taxpayers, encourage voluntary compliance and bring in millions of dollars each year in unreported taxes.</p> <p>Sales and Use Tax Audits - Conducts sales and use tax audits on medium to large multinational companies located throughout the United States. These companies could have preliminary audit potential of hundreds of thousands of dollars in tax. Conducts research on tax issues and is responsible for making taxability determinations worth thousands of dollars in tax revenue. Conducts entrance conference and formulates audit plan based on the taxpayer's record keeping system and internal controls. May use generally accepted sampling techniques. Examine taxpayer's tax returns for compliance with Kansas laws by reviewing the supporting documentation such as invoices, general and supporting ledgers / journals, contracts, checks, etc. Prepares and presents written lists of questions and information requests to the taxpayer. Documents audit steps, conclusions, and errors found.</p>
20%	<p>Pre-Audit Research, Audit Preparation, and Write-up - Analyzes new assignments by reviewing Kansas returns and pre-audit questionnaire in order to implement the appropriate audit tool and treatment. Contacts the taxpayer, schedules fieldwork, and identifies the records to be made available for review. Confirm all arrangements and requests in writing. Make all necessary travel and lodging arrangements. Prepare formal audit report at the conclusion of the audit.</p>
13%	<p>Training and Administrative - Travels with various junior auditors to teach tax laws, record keeping systems, industry practices and audit techniques. Provide assistance during the audit. Complete training evaluation forms. Provides office assistance to junior auditors on computer programs, pre-audit work, fieldwork, audit write-up and taxability questions. - Prepares complete, accurate and timely travel requests and vouchers, time sheets and tentative schedules. Updates inventory information in ACM and AWP. Reviews statutes, regulations, tax policies, notices and administrative information</p>
10%	<p>Other Excise Taxes - Conducts audits on over 10 different tax types, the major ones being income, withholding, liquor drink/enforcement, and transient guest. Conducts entrance conference and formulates or confirms audit plan based on the taxpayers record keeping system and internal controls. May use generally accepted sampling techniques. Examine taxpayer's tax returns for compliance with Kansas laws by reviewing the supporting documentation such as invoices, general and supporting ledgers / journals, contracts, checks, etc. Prepares and presents written lists of questions and information requests to the taxpayer. Documents audit steps, conclusions, and errors found.</p>
7%	<p>Refund Review - Conducts office and field audits on taxpayers claiming tax refunds. Examines supporting documentation (invoices, sales/purchase journals, general ledgers, tax accrual detail, contracts, etc.), researches controversial issues, and prepares an audit report documenting audit steps, conclusions, and errors found.</p>
5%	<p>Program and Litigation Support – Provides assistance to the Audit Resolution Officer and KDOR legal staff by examining additional documentations presented during appeal. Testify during appeal hearings and court proceedings to defend audit findings.</p>