



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

TAX AUDITOR SUPERVISOR

Class Title	Class Code	Pay Band	Alt Pay Band*
Tax Auditor Supervisor	C2013S	75	80

**In accordance with State Personnel Board Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine their appropriateness.*

Purpose

Devotes a substantial portion of time assigning and directly supervising work of at least two (2) full time equivalent employees**, acting upon leave requests, conducting annual performance evaluations and recommending disciplinary actions. Interviewing and recommending selection of applicants and conducting training of personnel. Examines, analyzes and interprets tax accounting records for the purpose of giving advice or preparing statements. Advises on systems of recording costs or other financial and budgetary data. Analyzes and evaluates accounting systems, accounting records, and third party documentation. Assists Legal Services Bureau in legal matters related to audits performed. Participates in the development of tax system specifications, testing and implementation.

Nature of Work

Tax Auditor Supervisors, working at the Taxation and Revenue Department, devote a substantial portion of time assigning and directly supervising the work of at least two (2) full time equivalent employees and scheduling audits; conducting analyses, inspections and reviewing operations and/or records. Tax Auditor Supervisors prepare and present reports of findings and recommendations to management, directors or legislators. Prepare pre-tax working documents by examining, reviewing, and analyzing accounting, and inventory records. Provide guidance, direction and interpretation of federal and state statutes, regulations, and Department policies to all taxpayers. Monitor follow-up on implementation of corrective action; audit information system development, data processing administration and maintenance, computer control and operations and/or management controls in an electronic data processing environment. Requires independence, complex analytical skills, and mastery of applying professional laws and standards sufficient to conduct complex assignments involving interfaces and interrelationships between and among programs, systems, functions and policies. Communicate with entities being audited, Certified Public Accountants, attorneys, employees, managers, customers, legislators and other agencies. In-state and/or out-of-state travel may be required.

Distinguishing Characteristics

The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.

- Devotes a substantial portion of time assigning and directly supervising work of at least two (2) permanent/full time employees. Acts upon leave requests, conducts annual performance evaluations and recommends disciplinary actions.
- Conducts training of personnel.

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- May interview and recommend selection of applicants.
- Provides career coaching through mentoring and arranges for outside training opportunities when possible.
- Makes well-informed, effective, and timely decisions and perceives the impact and implications of those decisions.
- Makes point of view in a clear and convincing manner.
- Listens effectively and clarifies information as needed.
- Identifies and analyzes problems; weighs relevance and accuracy of information; generates and evaluates alternative solutions; makes recommendations.
- Writes in a clear and concise manner.
- Develops networks and builds alliances; collaborates across boundaries to build strategic relationships and achieve common goals.
- Builds and manages workforce based on organizational goals, budget considerations and staffing needs
- Ensures that employees are appropriately recruited, selected, and appraised; addresses performance issues.
- Keeps up to date on occupationally specific technological developments; makes effective use of technology to achieve results.
- Plans, coordinates, schedules, assigns, and directs the work of subordinates involved in tax audits of various businesses.
- Monitors progress and results of audits to assure accuracy and timely completion.
- Provides technical assistance to subordinates, peers and management.
- Evaluates the cost-effectiveness of audits in progress and advises management accordingly.
- Makes recommendations to management regarding tax audit policies and procedures.
- Participates in and conducts tax audits.
- Discusses and approves audit sampling plans and the application of sampling techniques.
- Independently reviews and analyzes contracts to determine taxability or other tax-related matters.
- Interprets and applies federal and state tax statutes, rules, policies and regulations.
- Reviews audit packages, to include narratives and schedules of subordinates to assure accuracy of conclusions and opinions.
- Researches, drafts, interprets and applies laws, regulations, statutes, accounting/auditing procedures and program policies.
- Participates in legislative bill review process.
- Informs subordinates of significant auditing trends and problems.
- Provide in-house and/or on-the-job training and assistance to audit staff.
- Conducts workshops and seminars for internal and external customers.
- Performs advanced technical research of internal and external data sources, New Mexico tax statutes, regulations, rulings, decisions and orders, and court cases in order to provide technical guidance to the audit team.
- Independently evaluates taxpayer accounting systems and internal controls for accuracy and completeness.
- Participates in the development of tax system specifications, testing, and implementation.
- Keeps taxpayers and/or taxpayer representatives to include CPAs and attorneys, informed and apprised of all phases of the tax audit process.
- Assists Legal Services Bureau in legal matters related to audits performed to include participating in informal and formal conferences, providing depositions, and/or testifying at hearings or District Court.

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- May conduct or assist in special investigations of individual or business tax accounts.
- Answers taxpayer inquiries and provides guidance to less experienced staff members regarding taxpayer inquiries.

Recommended Education and Experience for Full Performance

Bachelor's degree in Accounting, Finance, Business Administration, or Taxation to include thirty (30) semester hours of accounting or auditing (six semester hours in finance or business law may substitute for up to six semester hours of accounting or auditing) and eight (8) years of experience in Auditing, Accounting, Taxation, Collections, or Finance, one year of which must be in a supervisory capacity. Four years additional experience may substitute for the required Bachelor's degree. Possession of a Certified Public Accountant (CPA) certificate issued by the New Mexico Board of Public Accountancy may substitute for the required hours in accounting.

Minimum Qualifications

Bachelor's degree in Accounting, Finance, Business Administration, or Taxation to include twenty-seven (27) semester hours of accounting or auditing (six semester hours in finance or business law may substitute for up to six semester hours of accounting or auditing) and six (6) years of experience in Auditing, Accounting, Taxation, Collections, or Finance. Four years additional experience may substitute for the required Bachelor's degree. Possession of a Certified Public Accountant (CPA) certificate issued by the New Mexico Board of Public Accountancy may substitute for the required hours in accounting.

Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O*NET. O*NET™ is a trademark of the U.S. Department of Labor, Employment and Training Administration.*

Knowledge

Leadership - Knowledge of leading through influence and persuasion by establishing mutual trust, respect, and loyalty through shared beliefs, values, and goals; Being cognizant of subordinates' needs, goals, and aspirations and carefully considering these personal variables when making decisions.

Economics and Accounting — Knowledge of economic and accounting principles and practices, financial markets, banking and the analysis and reporting of financial data.

English Language — Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition and grammar.

Administration and Management — Knowledge of business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods and coordination of people and resources.

Computers and Electronics — Knowledge of circuit boards, processors, chips, electronic equipment, and computer hardware and software, including applications and programming.

Mathematics — Knowledge of arithmetic, algebra, geometry, calculus, statistics and their applications.

Skill

Leadership - Displaying attributes that make employees willing to follow; applying effort to increase productivity in areas needing the most improvement; establishing a spirit of

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cooperation and cohesion for achieving goals; making the right things happen on time; providing performance feedback, coaching and career development to individuals to maximize their probability of success; giving subordinates the authority to get things accomplished in the most efficient and timely manner.

Critical Thinking — Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

Reading Comprehension — Understanding written sentences and paragraphs in work related documents.

Active Listening — Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate and not interrupting at inappropriate times.

Speaking — Talking to others to convey information effectively.

Active Learning — Understanding the implications of new information for both current and future problem-solving and decision-making.

Complex Problem Solving — Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

Judgment and Decision Making — Considering the relative costs and benefits of potential actions to choose the most appropriate one.

Writing — Communicating effectively in writing as appropriate for the needs of the audience.

Mathematics — Using mathematics to solve problems.

Coordination — Adjusting actions in relation to others' actions.

Statutory Requirements: N/A

Conditions of Employment: Working Conditions for individual positions in this classification will vary based on each agency's utilization, essential functions, and the recruitment needs at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities. In-state and/or out-of-state travel may be required.

Default FLSA Status: Exempt. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

Bargaining Unit: This position will not be covered by a collective bargaining agreement.

Established: 06/22/12

Revised:

***Means two (2) or any combination of full-time equivalent (FTE) status that equals at least two (2) regular or term status employees in non-temporary positions.*

Note: Classification description subject to change. Please refer to the State Personnel Office website www.spo.state.nm.us to ensure this represents the most current copy of the description.