



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505

Classification Description

DEPUTY DIRECTOR OF AUDIT

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
Deputy Director of Audit	X63333	90	

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

Purpose of Position

The Deputy Director of Audit oversees the Audit and Compliance Division of the Taxation and Revenue Department and sets the direction for all audit activity for numerous tax programs administered by the Department ensuring that audit activities are conducted in accordance with tax laws, policies and procedures.

Nature of Work

Develops and administers audit policies and procedures for more than 30 tax programs and various tax credits administered by the division. The policies and procedures must follow the tax laws passed by the legislature and the regulations promulgated by the Department. Serves as the divisions' voting member of the Tax Policy Committee and is also responsible for the development and submission of proposed regulations for the Division. Participates on multi-state, national and international committees and/or workgroups relating to state and federal tax administration and regulations. Promotes and maintains strong relationships with other divisions within the department, with state and local agencies, the public (on matters affecting the programs administered) and will testify before the legislature as needed.

Distinguishing Characteristics

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

- Work directly with and maintain strong relationships with the Cabinet Secretary, Deputy Secretary, Tax Policy Director, Chief Economist, Chief Legal Counsel, Tax Information Office and with division directors and deputy directors from other divisions.
- Work with the department attorneys and outside counsel on legal issues affecting the audit function. This will include participating in informal and formal conferences, providing depositions, testifying at hearings in court if necessary, and negotiations related to settlement where required.
- Serve as the Division's voting member of the Tax Policy Committee for the development of tax policy and regulations.
- Work directly with certified public accountants and attorneys on all matters related to the audit program.
- Lead the core group of audit managers to ensure audit issues are resolved in a manner that is consistent with tax laws and regulations and can be defended if challenged internally or in the courts.
- Ensure that audit policies and procedures are up to date, consistent with changing tax laws and are administered in a consistent and equitable manner.

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- Participate in the writing, review and/or revision of applicable tax laws and regulations.
- Review and comment on proposed legislation as part of the legislative bill review process.
- Ensure the division utilizes available resources such as the data warehouse to leverage and maximize audit productivity.
- Ensure the audit function is performed within the budget passed by the legislature and signed into law.
- Serve on multi-state, national or international committees and/or workgroups relating to the state and federal tax administration and regulation.
- Oversee the conducting of audits of taxpayers for federal royalty payments under contract with the federal government (Office of Natural Resource Revenue). This requires a close working relationship with the United States Office of Natural Resource Revenue office.
- Establish and administer division travel guidelines for auditors.

General Characteristics

Any one position may not include all General Characteristics listed nor is this inclusive of all General Characteristics possible for the Audit Deputy Director.

Scope and complexity of responsibility: *Comprehensive*. Assigned objectives are broadly defined by statute, grant, and agency mission. Requires defining objectives, scope, and policies. Integrates the activities between divisions and high-level areas within state agencies. Develops goals, objectives and organizational plans for mission accomplishment.

Types of employees managed: Audit Deputy Director is assigned ***comprehensive and diverse*** staffing resources of mid-level managers and senior professionals.

Financial accountability: Objectives managed has an ***extensive*** relationship to the mission of the total organization.

Strategic planning/decision challenge: Managing objectives generally ***requires exhibiting a wide mental grasp of broad-ranging concepts and circumstances***. Problem solving requires analysis and evaluation of the facts, issues, and circumstances. Alternative solutions and the relative benefits/consequences must be considered when making decisions. Develops goals for strategic plan within area of responsibility. Consults with community leaders and legislative bodies.

Manager Concept

The Audit Deputy Director administers resources and operational activities to ensure delivery of products and services to citizens, customers, clients, etc.

Determines objective resource needs and allocates them within financial parameters. The organizational unit (bureau or division) managed represents ***a diverse part of the department's total operations***.

Minimum Qualifications

A Master's Degree in Accounting, Finance, Business Administration or Taxation from an accredited college or university to include thirty (30) semester hours of accounting or auditing (six (6) semester hours in finance or business law may substitute for up to six (6) semester hours of accounting or auditing) and eight (8) years of experience in auditing, accounting,

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taxation, collections and/or finance, five (5) years of which must be in a supervisory/manager role with at least two (2) years of this experience in a manager capacity. Six (6) years additional experience may substitute for the required Master'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.

Statutory Requirements

If a Statutory Requirement is associated with a position in this Manager Category, it will apply.

Conditions of Employment

Working Conditions for the position will vary based on agency *utilization*, *essential functions*, and the *recruitment needs* at the time a vacancy is posted.

Default FLSA Status: *Exempt.*

Bargaining Unit: N/A

Developed: 8/29/2013

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