



CLASS SPECIFICATION FOR:  
**Senior Business Auditor**

**General Statement of Duties:**

Performs complex financial audits 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 outside and inside public contact in conducting complex audits and investigations of businesses to determine taxability and in enforcing business license and personal property tax regulations. The incumbent demonstrates solid and extensive knowledge of appropriate State and County codes and regulations and has 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, for whom the employee may act in the Supervisor's absence. The incumbent may serve as a lead worker on larger-scope audits and may help to train other auditors, providing them with information and direction as needed.

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

- Conducts complex audits of businesses operating within the County to determine appropriate tax base for assessment purposes;
- Enforces business license and personal property tax regulations;
- Conducts complex investigations of businesses to determine taxability and/or appropriate classification;
- Processes business license and personal property applications;
- Responds to complex technical inquiries;
- Researches 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;
- May serve as lead worker on larger-scope audits and may help to train lower-level and new auditors, providing them with information and direction as needed;
- Assists in orienting and training and new auditors and provides information and direction to other auditors on a regular basis;
- Follows required procedures and keeps necessary records as directed may recommend changes in process and record-keeping as warranted;
- Performs related work as assigned.

**Required Knowledge, Skills and Abilities:**

Extensive knowledge of license and personal property tax regulations; thorough knowledge of courtroom procedures and law enforcement principles/techniques; thorough knowledge of and familiarity with relevant court decisions and legal opinions rendered in regard to license and personal property tax codes and regulations; thorough knowledge of accounting practices and principles; extensive knowledge of the scope and activities of commercial enterprises in the area; excellent oral and written communications skills with the ability to communicate effectively with a diverse audience of business owners and taxpayers; excellent research skills with the ability to collect and organize facts effectively; excellent 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; excellent demonstrated skills in the use of a personal computer and knowledge of and ability to effectively use commonly utilized business software; ability to prepare clear and concise reports; ability to prepare and give effective presentations; proven leadership skills; ability to meet and deal effectively with business owners and representatives and to enforce tax laws with firmness, tact, and impartiality; and good judgment.



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**Minimum Education and Experience:**

- Education: Possession of a bachelor's degree in accounting, business administration, economics, finance or other related field; completion of either a graduate degree or receipt of a current relevant professional designation (i.e., Deputy Commissioner of the Revenue, Personal Property Specialist);
- Experience: Two (2) years of experience as a Business Auditor II with an "above average" or "outstanding" performance appraisal; completion of a minimum of one hundred fifty (150) field audits, to include both routine and more complex audits;
- OR: Any equivalent combination of experience and training which provides the required knowledge, skills and abilities.

**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.0074

Career Code:

Date of last Revision: 01-Jan-2011