



CLASS SPECIFICATION FOR:  
**Business Audit Supervisor**

**General Statement of Duties:**

Supervises the audit staff within the Business Section responsible for assessing businesses for local taxation purposes and auditing compliance with relevant tax regulations; approves applications submitted by the business community for both license and personal property; does related work as required.

**Distinguishing Features of Class:**

The incumbent is responsible for supervising and training the business audit staff in conducting audits and investigations of businesses to determine taxability and ensure compliance with license and personal property regulations. Also assists in the development, maintenance and upgrading of the section's current computer system. Demonstrates extensive knowledge of appropriate State and County codes and regulations and their application, as well as the ability to effectively communicate highly technical information to a diverse audience of business owners and taxpayers. Receives general supervision and renders assistance to the Business Section Manager in handling various administrative functions such as reports, code changes, presentations, etc. The incumbent may serve in an acting capacity during the Business Section Manager's absence. The incumbent must demonstrate an extensive knowledge of the appropriate State and County codes, and effectively communicate technical information to the general public. This single position class exercises a high level of administrative judgment; major errors in judgment could result in substantial revenue losses to the County. This work involves extensive public contact.

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

- Supervises and trains the business audit staff, assigning and reviewing work to verify accuracy;
- Assists the Business Section Manager in coordinating and carrying out administrative functions such as activity reports, code changes, payroll, PowerPoint presentations, etc.;
- Assists in the development, maintenance and updating of the section's current computer system;
- Conducts complex audits of businesses to determine appropriate tax bases for assessment purposes;
- Conducts complex investigations of businesses to determine taxability and/or appropriate classification;
- Processes business license and personal property applications and ensures the County code regulations for both are properly administered;
- Responds to technical inquiries posed by taxpayers, accountants, attorneys and business representatives;
- Researches highly technical questions and concerns, analyzing and evaluating data, preparing reports and supporting documents and making presentations;
- Assists in the administration of miscellaneous taxes;
- Reviews sales and use tax reports, identifying jurisdictional miscoding;
- Testifies in court regarding audit and enforcement issues;
- Oversees the record-keeping practices and imaging of documents;
- Performs related work as assigned.

**Required Knowledge, Skills and Abilities:**

Extensive knowledge of license and personal property tax regulations and their application; 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; ability to appropriately interpret and apply regulations, codes, court decisions and opinions in a wide variety of unique and complex situations; excellent oral and written communications skills with the ability to communicate effectively with a diverse audience of business owners and taxpayers; considerable knowledge of managerial theory and practices with proven supervisory skills; ability to plan and direct the work of others; excellent research skills with the ability to collect and organize facts effectively; excellent knowledge of and familiarity with computer systems, including the department's specialized systems; the ability to effectively enter and retrieve data on computerized tax systems; excellent demonstrated skills in the use of a personal computer; excellent knowledge of and ability to effectively use commonly utilized business software; ability to prepare clear and concise communications and



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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.

**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., Certified Public Accountant, Deputy Commissioner of the Revenue, Personal Property Specialist);

Experience: Five (5) years of professional accounting or auditing experience including two (2) years in a supervisory capacity;

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.0076

Career Code:

Date of last Revision: 01-Jan-2011