

California Department of Tax and Fee Administration DUTY STATEMENT

☐ CURRENT
☒ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Business Taxes Specialist I		WORKING TITLE Senior Tax Auditor	
DIVISION/OFFICE/UNIT Field Operations Division/		SPECIFIC LOCATION ASSIGNED TO	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 2	CERTIFICATES REQUIRED None
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☒ Yes ☐ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED May act as Lead	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial) 291 - - 4380 -	
<i>The mission of the California Department of Tax and Fee Administration is to make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.</i>			
POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS Under general supervision of the Supervising Tax Auditor (STA) II, the Business Taxes Specialist (BTS) I independently conducts the most difficult and complex audits, typically consisting of the largest industrial corporations reporting substantial tax liability and reporting errors involving significant additional taxes. Independently conducts fraud/tax evasion audits and may testify in court to liabilities determined. The BTS I makes audit appointments; meets with taxpayers and their representatives; explains the audit findings; prepares appropriate audit reports and written correspondence to taxpayers and performs other related duties as necessary. This position may be required to rotate into the audit review position. <i>This position is designated as a mobile worker position and will require an incumbent to spend the majority of their time (fifty percent or more) working at various locations other than their home or office in a single day. (CMAP 1014)</i> Positions within California require the incumbent to travel at least 50% of the time, which includes overnight travel. Positions outside of California require the incumbent to travel at least 50% of the time out of state, which includes overnight travel. Candidate must be able to perform the following essential job functions with or without reasonable accommodation.			
PERCENTAGE OF TIME SPENT	DUTIES		
65%	<u>ESSENTIAL JOB FUNCTIONS</u> Independently conducts the most difficult and complex audits. Generally, these accounts consist of the largest retailers, cannabis businesses, service concerns, construction contractors, manufacturers, wholesalers, and other business enterprises reporting substantial tax liability and where reporting errors would probably involve significant additional taxes. Makes preliminary preparations such as reviewing the prior audit and the taxpayer's file; making the audit appointment; reviewing the laws, regulations, and rulings pertinent to the assignment; developing the audit program and determining the appropriate audit procedures to be performed and the scope of testing. Travels to assigned field site to perform audit procedures such as observing the taxpayer's operations; examining the books and records; conducting specialized tests and sampling of transactions; examining supporting detail; and preparing schedules and verification comments. Informs the taxpayer of the need for any additional support, explains what the deficiencies and the type of support needed, establishes deadlines for obtaining the data, and examines the supporting documentation obtained. Explains the audit findings to the taxpayer and their representatives; provides copies of the audit working papers; explains the application of the law and the audit procedures used; and prepares a report of discussion when appropriate.		

15%	Serves as lead auditor in the more difficult and complex audits and determines if an audit assistant is warranted. Reviews the work of the assisting auditors to ensure that guidelines are adhered to. Provides on the job training to new tax auditors by accompanying them on the first few audits. Provides technical guidance to less experienced auditors as directed. Provides technical support to an audit group and functional guidance to new auditors in the Supervisor's absence. Conducts special projects and tasks as requested, including preparation of written correspondence.
10%	Prepares weekly and monthly time sheets accounting for all assignments and work performed; audit status reports for all work in process; a variety of forms to process work; and other reports designated by management. May assist in Audit Review. Monitors, inputs and retrieves information from CDTFA's network and information systems; items may include audit leads, data upload/download, statute dates, resale verification, and back up working papers.
10%	<u>MARGINAL JOB FUNCTIONS</u> Attends supervisors' and appeals conferences involving non-concurred audits; may be required to testify in court on tax fraud audit findings. Attend training classes in Sales and Use Tax Law and auditing procedures relative to tax auditing and participate in other general training classes. Performs special projects and other job-related duties as required.

WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB (if applicable):**Work Environment:**

- May work in a high-rise building

Physical Abilities:

- Ability to transport materials up to thirty (30) pounds, with or without reasonable accommodation
- Work long, irregular hours, both in and out of the office, in various locations

Additional Requirements/Expectations:

- Travel to and work at assigned field sites is required at least 50% of the time in various locations statewide may include evenings, weekends, and/or overnight travel.
- For out-of-state positions: Travel to and work at assigned field sites is required at least 50% of the time in various locations and states, may include evenings, weekends, and/or overnight travel.
- The position may be called to testify in administrative hearing matters and criminal court proceedings.

I have read this duty statement and fully understand that I must perform the Essential Job Functions of my position with or without reasonable accommodation.

PRINT EMPLOYEE NAME	EMPLOYEE'S SIGNATURE	DATE
---------------------	----------------------	------

I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above-named employee.

PRINT SUPERVISOR NAME	SUPERVISOR'S SIGNATURE	DATE
-----------------------	------------------------	------

HRB Approval Date: 06/19/25

C&P Analyst Initials: DF