# California Department of Tax and Fee Administration

## DUTY STATEMENT

☒ CURRENT
☐ PROPOSED

| SCHEDULE TO BE WORKED/WORKING HOURS | | EFFECTIVE DATE | |
|---|---|---|---|
| | | | |
| CIVIL SERVICE CLASSIFICATION | | WORKING TITLE | |
| **Tax Auditor** | | **Tax Auditor** | |
| DIVISION/OFFICE/UNIT | | SPECIFIC LOCATION ASSIGNED TO | |
| **FOD/ Glendale Audit** | | **Ventura, CA** | |
| SEERA DESIGNATION | BARGAINING UNIT | WORK WEEK GROUP | CERTIFICATES REQUIRED |
| **Rank and File** | **01** | **2** | **None** |
| FINGERPRINTS/BACKGROUND CHECK REQUIRED | BILINGUAL POSITION | SUPERVISION EXERCISED | |
| ☒ Yes ☐ No | ☐ Yes ☒ No | **None** | |
| INCUMBENT | | POSITION NUMBER *(Agency-Unit-Class-Serial)* | |
| | | **291-293 -4267- XXX** | |

*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.*

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under close supervision of the Supervising Tax Auditor, the Tax Auditor (TA) conducts the least to moderately difficult field audits, and fraud/tax evasion audits. The TA audits accounts, attends basic tax law and audit training classes, makes audit appointments, meets with taxpayers and their representatives, explains the audit findings, assists in identifying interrelated fraud schemes, may testify in court to liabilities determined, and prepares appropriate audit reports and written correspondence to taxpayers.

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)

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 |
|---|---|
| | **ESSENTIAL JOB FUNCTIONS** |
| 75% | Makes preliminary preparations such as reviewing the prior audit and the taxpayer's file; scheduling 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.<br><br>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.<br><br>Informs the taxpayer of the need for any additional support, explains what the deficiencies are, and the type of support needed, establishes deadlines for obtaining the data, and examines the supporting documentation obtained.<br><br>Explains the audit findings to the taxpayer and their representatives, provides copies of the audit work papers, explains the application of the law and the audit procedures used, and prepares a report of discussion when appropriate. |
| 10% | Attends training classes in Sales and Use Tax Law and auditing procedures relative to tax auditing. 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. |
| 5% | Monitors, inputs, and retrieves information from CDTFA network and information systems. Items may include audit leads, data upload/download, statute dates, resale verification, and back up of working papers. |
| 5% | Attends supervisors' meetings and appeals conferences involving non-concurred audits and participates in other general training classes. Assists in the performance of fraud/evasion administration functions and projects. May testify in court as to the audit findings. |

| | |
|---|---|
| 5% | **MARGINAL JOB FUNCTIONS**<br>Performs other job-related duties, supporting the audit program activities 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 weighing up to thirty (30) pounds.
- Work long irregular hours, both in and out of the office in various locations.

**Additional Requirements/Expectations:**

- For in-state positions: Travel is required at least 50% of the time, which includes overnight travel, in various locations statewide.
- For out-of-state positions: Travel is required at least 50% of the time, which includes overnight travel, in various locations and states. 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 TEAM MEMBER NAME | TEAM MEMBER'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 |
|---|---|---|
| | | |

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|---|---|
| **HRB Approval Date: 06/10/2025** | **C&P Analyst Initials: AT** |