

ASSISTANT CHIEF OF AUDIT

DEFINITION

Under the direct supervision of the Chief of Audit monitors the daily activity of the Audit Branch, assists in reviewing cases that have been previously audited, resolves contested findings, sets up schedules for the rendering of taxpayer assistance, works collaboratively with counsel to interpret and resolve processing issues and concerns and sets up and coordinates the activities of revenue agents. Assists the Chief of Audit in establishing overall work assignments and setting deadlines.

DUTIES (NOT ALL INCLUSIVE)

Assigns cases to agents. Monitors agent's caseloads and reviews completed cases to assess whether Internal Revenue Service (IRS) criteria were met. Transmits completed cases to either Processing Branch, legal or reviewer based on outcome of the audit.

Assists in reviewing Earned Income Credit on returns to determine which returns should be audited.

Serves as Acting Chief of Audit in the absence of the Chief.

Assists in developing and communicating the goals and objectives for the Audit Enforcement Branch.

Compiles and prepares production, statistical and informational reports.

Provides taxpayer assistance. Establishes programs to assist taxpayers with filing local and federal taxes.

Participates periodically in workshops, taxpayer education programs and employee retirement programs.

Provides advice and assistance to Revenue Agents on the most unusual or complex issues/cases.

Conducts periodic meetings with staff to discuss concerns and issues within the section. Resolves any problems/issues within the division.

Keeps Revenue Agents informed of management policies, court decisions and interpretations/changes in tax laws and regulations by writing procedure manuals, handbooks, informational bulletins and memorandums.

Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

ASSISTANT CHIEF OF AUDIT
PAGE 2

FACTOR 1 - KNOWLEDGE REQUIRED BY THE POSITION

Extensive knowledge of current Virgin Islands and Federal Tax laws, rules and regulations as it relates to audit.

Extensive knowledge of the files, procedural manuals and other related materials utilized in the research and analysis of audit cases.

Ability to prepare and maintain statistical and informational records and reports.

Knowledge of accounting.

FACTOR 2 - SUPERVISORY CONTROLS

The Chief of Audit provides the standing general instructions about objectives, deadlines and priorities for performing the Assistant Chief of Audit tasks. The incumbent is expected to perform with a considerable focus on end-user functionality and exercise a high degree of initiative and creativity.

FACTOR 3 - GUIDELINES

The guidelines used by the Assistant Chief of Audit include the Internal Revenue Code, Federal Tax regulations, and other local tax regulations. The guidelines consist of on-the-job procedures and manuals. These guidelines have been pre-determined through on-the-job routines. Judgment must be used in interpreting and applying guidelines. Ingenuity, resourcefulness, good judgment and strong leadership are required to resolve some of the issues that will arise.

FACTOR 4 - COMPLEXITY

The Assistant Chief of Audit as a senior level executive must meet established goals and targets as well as plans on a strategic or tactical level. This position requires the ability to work with taxpayers, attorneys, tax practitioners and senior level government officials and the media.

FACTOR 5 - SCOPE AND EFFECT

The scope of the work affects the audit functions of the Bureau of Internal Revenue (BIR).

**ASSISTANT CHIEF OF AUDIT
PAGE 3**

FACTOR 6 - PERSONAL CONTACTS

The Assistant Chief of Audit interacts with personnel of the BIR and the taxpayers. Periodically the Assistant Chief of Audit will meet with the public to provide them with information of recent tax changes and taxpayer assistance.

FACTOR 7 - PURPOSE OF CONTACTS

Contacts are made in person, through phone calls with the Audit staff, the taxpayers, other senior BIR staff, the media and the general public. The Assistant Chief of Audit is also in contact with the IRS to exchange data and liaison with officials on a range of technical issues.

FACTOR 8 - PHYSICAL DEMANDS

There are no physical demands. The job is primarily sedentary in nature.

FACTOR 9 - WORK ENVIRONMENT

The work environment is within an office setting and periodically in the field. There are no risks or discomforts associated with this position.

MINIMUM QUALIFICATIONS

BA degree in accounting or business administration, management or other related field with eighteen (18) or more credits in accounting. The applicant should be practicing CPA with eight (8) years of progressive work experience.

OR

BA degree in accounting or business administration, management or other related field with eighteen (18) or more credits in accounting. The applicant should have completed and passed all phases of IRS training (Levels I – IV) for Revenue Agents, supplemented with five (5) years experience as a Senior Revenue Agent.

DATE: _____

APPROVED: _____
DIRECTOR