

MEMORANDUM

To: Commissioners:
Grady L. Pettigrew, Jr., President
Stefanie L. Coe, Member
Delena Edwards, Member

From: C. Amy DeLong, Executive Director
Tamira M. Rollins, Assistant Executive Director
Beth A. Dyke, Personnel Analyst I

Date: October 30, 2019

Subject: Request of the Civil Service Commission staff to create the specification for the classification Income Tax Auditor II, assign a probationary period of 365 days, designate the examination type as noncompetitive, and amend Rule XI accordingly.

ANALYSIS AND RECOMMENDATION

Civil Service Commission staff request the creation of the specification for the classification Income Tax Auditor II. This action was initiated through communications with the department representative and in conjunction with the five year classification review of Income Tax Auditor. It was recently determined by the department that the duties being performed within the Income Tax auditing section required varying competencies and skill levels. After reviewing the classification plan, it was determined the most effective way to address the varying skill and performance levels would be to model the classification work so that it aligns more closely with other professional classification series within the City. In order to address the variances, it is recommended to retitle Income Tax Auditor to read Income Tax Auditor I and to create a new classification with the **TITLE** to read *Income Tax Auditor II*. The Income Tax Auditor I classification would serve as an entry-level auditing position, completing routine auditing tasks, whereas the proposed Income Tax Auditor II classification would serve as an advanced, highly-skilled, and specialized auditing position. With the creation of Income Tax Auditor II, the department would have the flexibility, and appropriately skilled staff, to complete special projects and audits which are more complex in nature. Additionally, the proposed classification allows room for the professional growth and development of employees.

By **DEFINITION**, the proposed Income Tax Auditor II, working under direction, would

be responsible for performing advanced-level, highly-skilled income tax auditing responsibilities to ensure compliance with City income tax provisions. The **EXAMPLES OF WORK** section was developed to include those responsibilities identified as important for the classification. An Income Tax Auditor II will be expected to perform these duties competently and proficiently. Some of the recommended duties include:

- Serves as a lead income tax auditor and subject matter specialist within a specific tax audit area; completes complex audits and works on special projects;
- Researches and analyzes corporate, business, and personal income tax, licensing and withholding tax records, and hotel and motel tax records to identify a potential audit situation;
- Analyzes data for trend analysis, financial forecasting, and revenue projections;
- Evaluates delinquent accounts and establishes payment plans; prepares legal documents to enter judgement against delinquent taxpayers; secures legal authority from the court to garnish wages;
- Oversees the completion of daily journal vouchers by reviewing the accounts for accuracy and identifying and correcting errors;
- Analyzes and processes abatement requests regarding validity, availability, and provides professional response to the taxpayer's request;
- Balances and communicates discrepancies of the daily receipts with the City Treasure's office, financial institutions, banks, and website vendors;
- Prepares department revenue information for the City Auditor to review, identifying and explaining patterns or anomalies;
- Identifies and conducts six-year audits for all types of tax accounts and tax audit areas;
- Corresponds verbally and in writing with individual taxpayers, tax consultants, business representatives, accountants, and others regarding financial records and income tax audits, and clarifying or correcting complex inconsistencies found on tax returns.

The **MINIMUM QUALIFICATIONS** section was designed to reflect the qualifications required for successful performance of the job, as well as, to demonstrate the specialized experience requirement. The proposed Minimum Qualifications read: "Possession of a bachelor's degree and two (2) years of experience auditing tax documents or financial records. Some positions may require the possession of a valid motor vehicle operator's license."

The **KNOWLEDGE, SKILLS, AND ABILITIES** section is written to demonstrate the recommended advanced-level skillset and to distinguish between the Knowledge, Skills, and Abilities of the proposed Income Tax Auditor I classification. It is proposed that the Knowledge, Skills, and Abilities for the Income Tax Auditor II classification read:

Considerable knowledge of advanced accounting and auditing principles and practices; considerable knowledge of municipal tax codes and ordinances affecting the payment and collection of income taxes for the City of Columbus and surrounding municipalities; considerable knowledge of income tax auditing procedures within all sections; considerable knowledge of modern office practices; ability to analyze and compare financial data and draw logical conclusions; ability to exercise critical thinking and educated judgment; ability to prioritize tasks effectively; ability to prepare accounting statements and reports; ability to establish and maintain effective relationships with the public, businesses, and others; ability to communicate effectively with others orally and in writing; ability to accurately calculate and interpret mathematical computations; ability to obtain valid information through interrogation; ability to operate a computer and utilize related software.

It is recommended that the **Examination** type be designated as *Noncompetitive* per Commission policy due to the level of education and specialized experience required. This recommendation is consistent with the Class Plan whereas the second-level classification of the professional series is noncompetitive and the first-level classification of the professional series remains competitive. It is further recommended that the **Probationary Period** be assigned as *365 Days*, which is consistent with the associated learning time and in accordance with Commission guidelines for classifications designated as Noncompetitive. It is also proposed that this classification be assigned within the *Administrative Job Family* and the *Accounting and Finance Group* in the City of Columbus Class Plan Index and be assigned to the *Professional EEO/DOJ Job Category*. It is recommended that the proposed classification be assigned to the *Accounting and Finance* NEOGOV Job Interest Category 1.

As proposed, the creation of Income Tax Auditor II will facilitate in the restructuring of the City Auditor's Office and will create a path for the professional growth and development of the Income Tax Auditors. It is, therefore, recommended that the classification Income Tax Auditor II be created as proposed, and Rule XI amended accordingly.

Contact(s):

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IV. ADMINISTRATIVE JOB FAMILY

B. ACCOUNTING AND FINANCE GROUP

This group includes classifications responsible for analyzing and preparing the budgeting, financial auditing and purchasing activities for an organization.

1234	Accountant I
1235	Accountant II
0779	Management Analyst I
0780	Management Analyst II
0857	Budget/Management Specialist
0856	Budget Management Officer
1252	Business Manager
0755	Debt Management Coordinator
0806	Diversity and Inclusion Specialist I
0805	Diversity and Inclusion Specialist II
1253	Fiscal Manager
0752	Grants Management Coordinator
0660	Income Tax Auditor I
XXXX	Income Tax Auditor II
0661	Income Tax Auditor Supervisor
0662	Income Tax Auditor Specialist
0847	Performance Management Coordinator
0791	Prequalification Manager
0767	Prevailing Wage Coordinator
0783	Purchasing Expediter
0789	Procurement Specialist OR 0784 Purchasing Coordinator
0775	Senior Procurement Specialist
0777	Procurement Administrative Officer
0776	Procurement Manager