

UNEMPLOYMENT INSURANCE AUDIT SPECIALIST

KIND OF WORK

Advanced, specialized professional unemployment tax auditing work with computer systems, training, and field audit project coordination responsibility.

NATURE AND PURPOSE

Under limited supervision, independently or as a team leader, conducts audits of the financial books and automated records of employers to determine compliance with the Minnesota Unemployment Insurance Law. At this level, audits involve highly complex tax issues, requiring research and interpretation of regulations, policies, precedents, and generally accepted accounting and auditing principles. Considerable latitude is afforded in developing procedures used to complete the audit investigations.

An Unemployment Insurance Audit Specialist possesses considerable automated systems expertise. An employee in this class may also function as a team leader in large or complex audit investigations.

An Unemployment Insurance Audit Specialist applies expert professional knowledge of the Minnesota Unemployment Insurance Law, and its related rules to difficult tax and benefit issues. This includes potential fraud and complex multi-state tax or benefits issues; performs related work as required.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Leads a team of Unemployment Tax Examiners on complex audits to ensure their effective and efficient completion by assigning and reviewing the work of audit team staff, by providing expert advice and guidance on complex tax audit issues and by using appropriate investigative procedures and techniques.

Conducts highly complex audit investigations of employer financial books (basic documents, contracts, and state and federal tax returns) and automated records to gather facts and evidence to identify issues and determine course of action by examining and reading all pertinent documents.

Requests preparation of a specific computer audit program to be run on the employer's computer to review the employer's accounting and report generating system and reviews results through use of a personal computer.

Determines tax liability and/or recommends appropriate legal action to superiors to ensure compliance by applying the proper statutes, department policies and procedures to specific tax situations.

Investigates complaints of large employer erroneous reporting to resolve issues by examining records, documents, and contracts.

Interviews employers, corporate officers, attorneys, accountants, EDP personnel, individuals and employees to gather facts for use during an audit investigation by determining the pertinent parties and scheduling interviews.

Collects current and delinquent taxes and negotiates time payment contracts and prepares financial statements based on investigation report of taxpayers' assets, financial condition and ability to pay the delinquent taxes to resolve tax issues by utilizing manual and automated record review.

Presents information at professional and employer group seminars, forums and public meetings to explain and clarify Unemployment Insurance law, automated data applications, departmental services and employer taxpayer obligations by distributing printed documents and by using a variety of public speaking techniques.

Initiates legal processes with taxpayers by serving subpoenas, issuing final demands for payment prior to the issuance of liens or tax levies. May serve as an expert witness for the department at judicial procedures or department hearings.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Legal entities in private industry, government and non-profit organizations sufficient to determine if they come under the Unemployment Insurance Law and to understand the structure and legal implications of these entities as they affect employer tax liability.

Generally accepted principles and practices of accounting and auditing sufficient to examine complex books and records to determine tax liability and identify assets for collection and levy activity.

“Employment” concept sufficient to determine employment relationships and resolve disputed claims.

State laws, regulations and departmental procedures regarding UI liability, computation of tax rates, tax reporting, filing, and claims processing procedures sufficient to establish employer tax liability.

Computerized and manual payment and records systems sufficient to access appropriate information sources.

Federal Unemployment Tax Act, the IRS Code, Social Security Act, State Revenue laws, judicial system, law enforcement processes and procedures sufficient to determine an appropriate course of action to successfully carry out an investigation. Federal "S" corporation tax laws sufficient to determine officers' salaries.

Interviewing and fact-finding techniques sufficient to obtain accurate information.

Skill in:

Operating personal and/or lap-top computers sufficient to use them effectively in an audit.

Analyzing various diverse computer systems sufficient to determine practical approaches to automated audit investigations.

Ability to:

Train less experienced UI Tax Auditors in automated record systems so that they can conduct large employer audits with technical proficiency.

Effectively manage and conduct complex investigations sufficient so that all necessary information is obtained by gaining the cooperation of the taxpayers, avoiding taxpayer conflict, anger and hostility.

Productively interact with employees, employers, representatives of governmental agencies and the public to establish and maintain effective working relationships.

Communicate orally and in writing, the complexity of data so that listeners and vendors have a clear idea of activity.

Interview witnesses and taxpayers with business courtesy to provide factual information so that an issue is properly resolved under the law.

Evaluate and organize diverse information into comprehensive narrative reports which formulate conclusions and recommendations based on program data and investigation findings.

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Former Title(s): Unemployment Insurance
Audit Specialist
Reemployment Insurance Audit Specialist
Reemployment Compensation Audit
Specialist