STATE OF MONTANA
JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Motor Fuel Auditor Levels I & II Position Number: 15008, 15010, 15020, 15021

Location: Helena Department: Transportation
Division and Bureau: Professional Services Division
Section and Unit: Audit Services / Motor Fuel Audit Group

Job Overview:
The Motor Fuel Auditor I performs IFTA and IRP compliance audits and progressively performs more complex audits under the guidance of Motor Fuel Audit Group Manager for career advancement.

Motor Fuel Auditor II performs more complicated IFTA and IRP audits as well as the distributor audits.

Each level applies analytical skills and develops solutions based on the financial and internal controls of the auditee. Work involves conducting tax and fee compliance audit projects. Analysis of the audited activity should be logical, reasonable, and objective, all auditors’ documentation must be legible, well written, organized, and complete.

Essential Functions (Major Duties or Responsibilities):

There are four different types of Motor Fuel audit engagements
1) IFTA Motor fuels audits (report to FTMA)
2) IRP audit (motor carriers)
3) Distributor audits – gas tax @ distributor level.
4) Refund audits

Motor Fuel Auditor I

- Execute motor fuel audit programs in accordance with the IFTA and IRP audit requirements, and the MDT's Audit Services Audit Manual
• Determines appropriate audit notification (scheduled or unannounced), financial/compliance documentation required for analysis, interview items and spreadsheets and other materials necessary to conduct effective audits. Contacts appropriate persons to specify schedules, procedures, documentation and other requirements and may coordinate and conduct unannounced audits as necessary to prevent destruction of records and other information.

• Gathes taxpayer receipts and documentation to support the tax return or refund requests. Reviews all necessary information and tax returns during a fuel tax audit or law/policy in a compliance audit. Interviews taxpayers in fuel tax audit or auditee in compliance audit and records results. Determines how the auditee gathered and compiled their accounting records in fuel tax audit. Ensure compliance with state law, policy, or contract in compliance audit.

• Reviews all the gathered data and compares it to tax returns to determine if the taxpayer paid the appropriate amount of tax, if they are entitled to a refund, or if a penalty should be assessed. Auditor prepares and presents a final report to the taxpayer.

• Reviews fuel information from various sources and determines appropriateness and accuracy. Compares data, identifies information and determines if data meets state laws. This position assesses additional tax on fuel purchases if the fuel receipts do not show the location of the purchase and the amount of tax paid.

• Writes summary analyses of audit findings to explain and justify determinations of error, deficiency, anomaly, and/or violations. Determines and applies appropriate accounting audit methodology, provides guidance and technical assistance to taxpayer and recommends changes to ensure accuracy and consistency on future tax returns.

• Submits comprehensive reports to appropriate division personnel for revenue collection and compliance follow up as necessary. Coordinates with other agency personnel as required to clarify findings, interpret and apply state laws, policies and procedures and accounting principles, and provide technical assistance.

• Prepares audit workpapers to include sufficient, relevant, and competent evidence to provide a basis for conclusions reached by interpreting and evaluating data to determine if the information provided is accurate, reliable and complete.

• Analyzes and tests business records to ensure accuracy, consistency, and compliance with applicable laws, policies and procedures; determine revenues related to fuel tax; and accuracy and compliance of accounting methods, procedures, and results. Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity.

• Tests accounting software applications and procedures to verify the accuracy, integrity, and compliance of automated accounting systems related to fuel tax. Collects and analyzes data to detect deficient controls, duplicate effort, fraud, or non-compliance with laws, regulations and management policies.

• Perform subsequent follow-up work as directed by a supervisor or review notes to verify, expand or supplement previous information gathered. Responds to inquiries
related to revenue reporting procedures, timelines, and other requirements to facilitate efficient resolution of audit exceptions.

**Motor Fuel Auditor II:**

In addition to performing audit activities listed for a Motor Fuel Auditors I responsibilities include:

- Analyzing a distributor's activities to determine if the activities are performed in accordance with industry/best practice standards as well as Generally Accepted Accounting Principles.
- Reviewing supporting documentation for compliance with laws, policies, rules, and regulations.
- Interviewing distributor agency personnel on the topic under audit and document the results in a clear, concise manner. Interviews agency personnel as part of audit to determine how the person performs their job, why they follow the processes they follow or to find out additional information about their program.
- Performs detailed steps outlined in audit plan which includes investigating financial activity to determine if there is unreported taxable fuel.

**Other Duties 5%**

Performs a variety of other duties in support of ongoing operations.

**Supervision**

The number of employees supervised is: 0

The position number for each supervised employee is: n/a

**Physical and Environmental Demands:**

The following mental and physical demands are associated with these essential functions:

**PHYSICAL**

- Medium lifting (10 lbs to 30 lbs)
- Carry boxes (papers, books, folders, receipts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Extensive travel within the state to project locations, and potential out of state travel by airline to national conferences and meetings.
- Operating a personal computer
- Communicate in writing, in person, and over the phone

**MENTAL**

- Communicates with the public on a regular basis.
- Ability to multi-task
- Demands for accuracy and attention to detail, in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public (sometimes adversely)
Comparing data
• Compiling information

Knowledge, Skills and Abilities (Behaviors):

KNOWLEDGE:

Written materials should display proper grammar and sentence structure, be well organized and structured, be easy to read and understand, and display appropriate tone. Auditors should develop and exhibit good interviewing and listening skills. Work should be completed in accordance with the requirements of IFTA/IRP, State of Montana Laws, Audit Services policy and procedures. Maintains all organizational and professional ethical standards. Works under limited supervision with moderate latitude for initiative and independent judgment.

SKILLS:
Must possess strong written and verbal communication skills, written materials should display proper grammar and sentence structure, be well organized and structured, be easy to read and understand, and display appropriate tone. Auditors must develop and exhibit good interviewing and listening skills including skill in presenting findings and recommendations and maintaining a professional rapport with internal and external clients.

Skilled in using a computer with word processing, spreadsheets, and other business software to prepare reports, memos, summaries and analyses. Ability to establish and maintain harmonious working relationships with co-workers, agency staff and external contacts, and to work effectively in a professional team environment.

Minimum Qualifications (Education and Experience):

List the required education and experience required for the first day of work, including alternative methods of acquiring minimum qualifications

Motor Fuel Auditor I

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to Bachelor’s Degree in Accounting, Finance, Business Administration, Information Technology or a related field.

Motor Fuel Auditor II requires the above degree and one year of IFTA/IRP audit experience.
Certifications, licensure, or other credentials include: none

Alternative qualifications include: none

Special Requirements:

30% travel statewide annually, limited out of state travel.

Successful candidate is required to pass a background check and hold a valid driver’s license as a condition of employment

☐ Fingerprint check  X  Valid driver’s license

X  Background check  ☐  Other; Describe

MFPE  Union Code  Safety Responsibilities

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

________________________________________
Immediate Supervisor  Title  Date

________________________________________
Administrative Review  Title  Date

My signature below indicates that I have read this job description.

________________________________________
Employee  Title  Date
Human Resources Review

Job Code Title: Auditor    Job Code Number: B21022    Level: 1

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

☐ FLSA Exempt  ☒ FLSA Non-Exempt
☒ Telework Available  ☐ Telework Not Available
☒ Classification Complete  ☐ Organizational Chart attached

Human Resources:

Renae Lang  Workforce Planning Manager  12/18/2018

Signature     Title     Date