



IDENTIFICATION

Department	Position Title	
Finance	Tax Auditor	
Position Number	Community	Division/Region
15-4456	Yellowknife	Taxation, Corporate Credit and Collections/HQ

PURPOSE OF THE POSITION

The Tax Auditor is responsible for conducting reviews, inspections, audits, investigations (including complaints) and seizures to ensure and enforce tax collector and taxpayer compliance with the *Payroll Tax Act* (1993), the *Petroleum Products and Carbon Tax Act*, the *Tobacco Tax Act*, and the *Insurance Act*.

SCOPE

Reporting to the Manager, Tax Administration, the Tax Auditor is based in Yellowknife and conducts reviews, inspections, audits, and investigations of small to large-sized tax collectors and taxpayers. The incumbent verifies that taxes are reported and remitted in a timely and accurate manner. Through audit and investigation, they identify tax collector/payer errors and/or omissions, calculate taxes due and recommend penalties and interest where warranted. In instances where deliberate evasion of taxes is evident, the incumbent may recommend prosecution.

The Tax Auditor is responsible for ensuring appropriate information is collected, analyzed, evaluated, and communicated to the Manager, Tax Administration. The incumbent may also provide advice to Tax Administration staff on tax related issues.

The Tax Auditors are appointed by the Minister of Finance to conduct reviews, inspections, audits, and investigations to ensure tax collectors and taxpayers comply. The results of work by the Tax Auditors are considered technically authoritative and are normally accepted without change.

The total amount of taxes collected under the applicable Acts exceeds \$75 million annually. This



revenue is self-reported by approximately 2,300 tax collectors who are appointed under the commodities and *Payroll Tax Acts*. A loss of tax revenue to the Government of the Northwest Territories (GNWT) would result from a lack of adequate monitoring, an incomplete audit, misinterpretation of laws and procedures, misuse, or incomplete use of audit techniques, improper or incomplete screening of taxpayer information, inability to uncover tax avoidance and evasion schemes, inappropriate assessment of penalties and interests, or inappropriate prosecution.

RESPONSIBILITIES

- 1. Performs compliance reviews, investigations, or audits of small to large-sized tax collectors and taxpayers to ensure compliance with the *Payroll Tax Act (1993)*, the *Petroleum Products and Carbon Tax Act*, and the *Tobacco Tax Act*.**
 - Plans and schedules audits in accordance with Generally Accepted Auditing Standards and investigative techniques and standards.
 - Determines and implements appropriate auditing techniques.
 - Performs appropriate audit tests to confirm compliance or noncompliance with taxation statutes.
 - Makes independent decisions with respect to the identification and interpretation of applicable Tax Acts and Regulations regarding continuing an audit, negotiating assessments, and collecting additional amounts owed to the GNWT.
 - Contacts and interviews tax collectors, taxpayers, the RCMP, inter-jurisdictional counterparts, and the public for assistance and information.
 - Makes third-party checks to verify the authenticity of tax collector/payer representations.
 - Obtains and preserves evidence to the standards necessary for the successful prosecution, in court, of tax avoidance or evasion; and audits evidence in working papers in support of assessments that may be made.
 - Prepares comprehensive reports on audit findings that support recommendations concerning assessments, penalties, and prosecution, in the case of tax collector /payer error, omission or evasion.
 - Assists in the preparation of court documents as required.
 - Recommends to the Manager, Tax Administration, the use of additional resources, including suggestions for investigative and auditing techniques.
 - Conducts a closing interview with clients to present audit findings and discuss possible corrective actions required, assessments, and collection of additional amounts owed to the GNWT.
- 2. Performs desk reviews and compliance audits of small to large-sized tax collectors and taxpayers to ensure compliance with the *Payroll Tax Act (1993)*, the *Petroleum Products and Carbon Act*, and the *Tobacco Tax Act*.**



- Analyzes taxpayer data for trends that might indicate non-compliance.
- If required, notifies the tax collector/payer of the scope and objectives of the review.
- Plans and schedules reviews based on selection criteria.
- Reviews tax collector /payer information to determine the need for detailed examination of specific submissions. Determines if an audit or investigation is required.
- Makes third-party checks to verify the authenticity of tax collector /payer representations.
- Prepares comprehensive reports on review findings that support recommendations concerning assessments, penalties and prosecution, in the case of taxpayer/ collector error, omission or evasion.
- Conducts a closing interview with clients to present findings and discuss possible corrective actions required, assessments and collection of additional amounts owed to the GNWT.

3. Performs additional responsibilities.

- May be required to attend inter-jurisdictional audit and investigation meetings, seminars, or conferences.
- May be required to deal with the Department of Justice and the RCMP with respect to possible prosecution in matters of non-compliance and/or tax evasion.
- Provides ongoing statistical information to the Manager, Tax Administration with regards to activities.
- Participates in developing audit and investigations procedures and maintaining the audit and investigations policies and procedures manual.
- Participates in developing policy initiatives.
- Participates in developing corrective tax collection measures, suggesting changes to legislation and control procedures when appropriate.
- Educates clients of their responsibilities pertaining to the various NWT tax Acts and Regulations.
- Maintains professional proficiency through continual professional development.
- Participates in developing policies and procedures for the Tax Administration section.
- Performs other duties as required.

WORKING CONDITIONS

Physical Demands

No unusual demands.

Environmental Conditions

No unusual demands.



Sensory Demands

No unusual demands.

Mental Demands

The incumbent is generally working within time constraints and on multiple audits or issues simultaneously. Some investigations require immediate action and workloads and priorities change on a regular basis to address emerging situations.

The nature of tax audits and investigations involves contact with taxpayers and administrators that may exhibit defensive and/or hostile behavior which may subject the incumbent to emotionally stressful situations.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of compliance auditing and investigative techniques and standards.
- Knowledge of the *Payroll Tax Act (1993)*, the *Petroleum Products and Carbon Tax Act*, the *Tobacco Tax Act* and related regulations as well as the *Income Tax Act*, the Financial Administration Act and related GNWT policies and procedures.
- Knowledge of the various commodity tax Acts and Regulations in other Canadian jurisdictions.
- Knowledge of the rules of evidence and general court procedures.
- Written and verbal communications skills, including the ability to maintain professional communications in difficult circumstances.
- Effective listening skills including the ability to discern non-verbal communication cues.
- Critical thinking and decision-making skills.
- Organizational and time management skills.
- Research, evaluative, and analytical skills.
- Ability to demonstrate leadership, initiative, strategic thinking, and professional judgment.
- Highly proficient in the use of various computerized accounting systems, and computer applications for data collection, data analysis, development models and audit application.
- Ability to see patterns and anomalies when problem solving and decision making.
- Acts as a key team player and supports learning in others and self.
- Ability to address conflicts and differences of opinion with tact.
- Ability to commit to actively upholding and consistently practicing personal diversity, inclusion, and cultural awareness, as well as safety and sensitivity approaches in the workplace.



Typically, the above qualifications would be attained by:

A relevant degree and 2 years of directly related experience.

Equivalent combinations of education and experience will be considered.

ADDITIONAL REQUIREMENTS

A recognized Canadian accounting designation (CPA).

Position Security (check one)

- No criminal records check required.
- Position of Trust – criminal records check required.
- Highly sensitive position – requires verification of identity and a criminal records check.

French language (check one if applicable)

- French required (must identify required level below)

Level required for this Designated Position is:

ORAL EXPRESSION AND COMPREHENSION

Basic (B) Intermediate (I) Advanced (A)

READING COMPREHENSION:

Basic (B) Intermediate (I) Advanced (A)

WRITING SKILLS:

Basic (B) Intermediate (I) Advanced (A)

- French preferred

Indigenous language: Select language

- Required
- Preferred