



Career Opportunities
with the
Bureau of Audits

www.revenue.state.pa.us

An Equal Opportunity Employer

DAU-4 (02-05)

DIRECTOR'S INVITATION

Dear Prospective Employee,

Please accept this invitation to learn more about employment opportunities in the Bureau of Audits. We believe employment with our Bureau offers a unique work experience that will contribute to your professional and personal development. This experience includes:

- Participation in our CPA program
- Business travel across the continental United States
- Exposure to a broad range of businesses and record keeping systems
- Ongoing training in tax law, audit procedures, computer applications and other areas of professional development
- Use of state of the art technology

Also, our Bureau aggressively seeks input from all of its employees through an ongoing strategic planning process designed to improve our mutual work environment. This is all in addition to the standard State employment benefits of job stability, generous leave benefits and medical insurance.

It's a great time to work for the Bureau of Audits.

Sincerely,

John A. May, CPA
Director
Bureau of Audits

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THE BUREAU OF AUDITS - OVERVIEW

The Bureau of Audits is responsible for conducting the field examinations for the Department of Revenue in all Commonwealth taxes. In order to support this effort the Bureau has seven regional offices located strategically throughout Pennsylvania in addition to its headquarters in Harrisburg.

Reflecting Pennsylvania's tax structure, the primary audit program areas are business taxes: sales and use taxes, corporate taxes, and liquid fuels tax. Due to the range of taxpayers and business activities that our auditors encounter, they frequently are the first to raise legal and tax policy issues within the Department.

Over the past several years audit production has increased dramatically. This, in large measure, is due to high professional standards and the use of the most current technology. In addition, the Bureau continues to improve and develop the training it provides to its highly motivated staff.

BUREAU DIVISIONS

The Bureau consists of four divisions. These divisions include Computerized Audit Support, Corporation Taxes, Sales & Use Tax and Liquid Fuels Tax. Each division is described below.

1. The **Computerized Audit Support Division (CAS)** maintains the computer technology for all of the employees of the Bureau of Audits. This includes the issuance of desktop and laptop computers, program development, troubleshooting, and management of the local area network.

CAS is involved in ongoing projects using computer technology to help the Bureau increase its efficiency for all aspects of auditing. This includes database development, data extraction and program design.

CAS also directly assists in the audit of taxpayers' records when computerized record keeping systems are involved. CAS assists in contacting the taxpayer to obtain this data and making it usable for the auditor. CAS can customize computerized audit techniques to fit unique circumstances involved in each audit. CAS is responsible for the Bureau's statistical sampling program. The statistical sampling program is done in close coordination with field auditors. Taxpayers under audit are notified through brochures and informational handouts about the Bureau's computerized audit programs.

2. The **Corporate Tax Division** develops and supports programs to audit corporate entities doing business in Pennsylvania. Duties of auditors performing corporation tax work are designed to insure taxpayer compliance with the numerous and complex tax laws, regulations and administrative procedures. A majority of audits are performed on Fortune 500 industrial and service corporations.

The following taxes are the responsibility of the Corporate Tax Division:

Capital Stock	Utility Gross Receipts
Corporate Net Income	Insurance Premiums
Public Utility Realty	Corporate Loans

New corporate tax auditors are provided with two weeks of in-house training as well as hands-on field training with experienced auditors/supervisors. Periodic classroom training is also provided. Auditors use personal computer applications developed by Bureau personnel to assist in completing audits.

3. The **Sales and Use Tax Division** develops and supports programs for auditing the following taxes:

- State and Local Sales, Use and Hotel Occupancy
- Public Transportation Assistance Fund Taxes and Fees (PTA)
- Vehicle Rental Tax
- Pennsylvania Personal Income Tax
- Employer Withholding of Pennsylvania Personal Income Tax

Auditing these taxes requires an ability to analyze and evaluate detailed accounting records and other supporting documentation. Auditors in this program perform audits on a great variety of taxpayers from individuals to major industrial, retail, financial or service enterprises with a wide range of accounting systems and transactions. Most of these audits use sampling techniques. While the majority of these audits are conducted within Pennsylvania, significant portions of them are conducted at locations throughout the United States.

New auditors are provided with an individual on-the-job-training plan. They are accompanied initially by experienced auditors or supervisors and receive periodic classroom training.

4. The **Liquid Fuels Tax Division** develops and supports all of the motor fuel tax programs in the Department including liquid fuels and fuels tax, oil franchise tax, alternative fuels tax, motor carrier road tax and the International Fuel Tax Agreement (IFTA). This division is also responsible for the cigarette tax, malt beverage tax and pari-mutual tax audit programs.

Auditing these taxes requires the ability to analyze and evaluate detailed accounting records and the supporting documentation. It also requires a thorough understanding of the oil and motor carrier industries including the flow of product from refiner to distributor to ultimate consumers. These audits are conducted at locations throughout the United States and occasionally in Canada.

Auditors are provided with an individual training plan, on-the-job training with an experienced auditor, and periodic classroom training.

OUT OF STATE TRAVEL

The amount of time spent by an auditor in overnight travel status varies among regions. Overnight travel takes two forms: Travel to Pennsylvania's border states and travel to all other locations. Travel to border states is generally under 300 miles and transportation is usually by car.

In travel beyond the border states, auditors normally fly to the audit location. When flights are made to locations such as California or Texas, auditors are typically given sufficient assignments to occupy two weeks before they return home.

Current travel allowances include:

Mileage reimbursement for use of personal auto in travel either to the audit site or to the airport.

Daily subsistence payments for meals which, based on the location of the audits, range from \$28 per day to \$72 per day.

Auditors in overnight status at a remote state location for a two week period receive a \$200 weekend stipend.

Employees are issued a PNC Visa Card and a Quest World Card to be used for business expenses only.

TRAINING

The Bureau of Audits provides a comprehensive training program for all of its employees. The training focuses on tax laws and regulations, as well as audit procedures. It includes the following components:

On-the-Job Training provides a trainee or an auditor learning a new area of taxation with auditing experience following a structured training plan. The trainee will initially be accompanied by an experienced auditor or supervisor. As the trainee gains experience, the trainee will progress from performing parts of an audit to independently performing entire audits. Supervisory guidance and assistance by technical specialists is available to all auditors.

Classroom Training is designed to supplement on-the-job training for new employees and occurs at fixed intervals during the first year of employment. In addition, it is used to provide ongoing training to career employees. This training covers tax issues, audit procedures and the use of personal computers. The training is conducted by audit personnel, attorneys and other technical personnel.

Department Training provides supplemental courses in other areas of professional development.

Outsource Training is available on a limited basis to supplement the rest of the program. This training may include approved college courses or seminars given by professional organizations such as the American Institute of Certified Public Accountants.

PROFESSIONAL DEVELOPMENT PROGRAM

Audit experience in the Bureau of Audits is recognized by the Pennsylvania Board of Accountancy as qualifying experience for the Certified Public Accountant (CPA) license. Therefore, auditors are encouraged to become CPAs. In support of this, the Bureau provides the following to qualified employees:

CPA Review Courses - If an auditor believes that a review course will be of assistance in the successful completion of the CPA exam, the auditor may request reimbursement for the course. Upon approval and successful completion of the course, the auditor will be reimbursed.

Education Leave - Up to 5 days of educational leave are granted for sitting for the CPA exam.

CPA Exam Fee - The Department reimburses the cost of this fee for one full sitting of the exam to CPA candidates who pass the complete exam.

Salary Increase - Upon certification the auditor will be reclassified and will receive an increase in pay.

Continuing Professional Education - The Pennsylvania Department of Revenue is an approved sponsor for Continuing Professional Education (CPE) by the Pennsylvania Board of Accountancy. The Bureau's classroom training is structured to provide most of the CPE credits required to maintain a CPA license. Additional credits are available through outside seminars.

BENEFITS

Once you become a permanent full-time employee with the Department of Revenue, you are entitled to a complete package of Commonwealth benefits. Most of these benefits are provided by the Commonwealth at little or no cost to you.

Retirement - Membership in the State Employees' Retirement System (SERS) provides for one of the best pension plans available in the United States. Membership is mandatory. The Commonwealth will deduct 6.25% of your biweekly salary and credit the money to your SERS account. When you retire or resign from state employment, you may withdraw your retirement contributions plus accumulated interest, both of which will be taxed by the federal (but not state or local) government at the time of withdrawal.

Medical Insurance – Employees receive major medical insurance through plans administered by the Pennsylvania Employees Benefit Trust Fund (PEBTF). Coverage extends to spouse and dependents.

Group Life Insurance – This insurance becomes effective after three months of continuous state employment in an active pay status and is paid by the Commonwealth for the remainder of your employment. If you are under age 70, the amount of insurance is equal to your annual salary, rounded to the nearest \$1,000, not exceeding \$40,000.

Health And Welfare Benefits – These are additional medical benefits also administered by PEBTF. Some of the benefits in this program include prescription drug coverage, vision and dental care programs. These benefits are effective your first day of employment.

Other Benefits – Other benefits include social security membership, unemployment compensation, worker’s compensation, and work-related disability leave (WRDL) in the event of time lost from work as the result of an on-the-job injury. Full-time permanent employees headquartered in the Harrisburg area are eligible for membership in Revenue’s Blood Donor Program. The benefit of membership is total blood replacement free-of-charge for you and eligible dependents. The State Employees’ Assistance Program is available in dealing with personal, family, financial, alcohol, drug or emotional problems. In addition, the Department has its own recreational organization known as RDRA.

Paydays – Paydays occur every other Friday. You will receive your first paycheck approximately four weeks after your date of employment. When you are established on the Department of Revenue’s payroll, you will be paid on a biweekly basis through direct deposit for time worked during the preceding pay period.

Credit Union – There are a number of Credit Unions authorized in the Commonwealth’s Program. Membership in the Pennsylvania State Employees’ Credit Union (PSECU) is open to all state employees and their immediate families. PSECU offers the same services available at most banks, with no service charges and competitive interest rates.

Leave and Holidays - Leave is broken down into annual, sick, personal and holiday. Each is explained below.

Annual Leave *

45 days maximum accumulation

Payment for unused leave at termination

Annual Leave Earning Rate: (Based on 37.5 hour work week)

Up to 3 yrs. Service (2.70% of regular hrs. paid).....7 Days
More than 3 through 15 yrs. (5.77% of regular hrs. paid).....15 Days
More than 15 through 25 yrs. (7.70% of regular hrs. paid).....20 Days
More than 25 yrs. (10.00% of regular hrs. paid).....26 Days

Sick Leave *

300 days maximum accumulation

Payment for portion of unused leave at retirement. Buy-out is based on days available at retirement.

13 days earned annually (5% of regular hrs. paid)

Personal Leave

1 day is earned in the first calendar year of employment

2 days are earned in the second calendar year of employment

4 days are earned in the third and subsequent years of employment

No carry over from one year to next

Payment for unused earned leave at termination

Holidays

11 holidays paid annually

Holidays occurring on Saturday observed preceding Friday; Sunday holidays observed following Monday

*Annual and sick leave are earned at an hourly rate. Hourly rates are converted to days for simplification.

DEPARTMENT OF REVENUE EQUAL EMPLOYMENT OPPORTUNITY POLICY

The Pennsylvania Department of Revenue is committed to an aggressive Program designed to achieve equal opportunity for all persons regardless of race, sex, color, religious creed, disability, ancestry, national origin, union membership or age.

The Program is directed toward eliminating and avoiding discrimination against any employee or applicant for employment. More specifically, the Department will work to ensure that the recruitment, interviewing, selection, appointment, training, promotion, work assignments and discipline of all employees will be administered in a nondiscriminatory manner. Provisions will be made for providing reasonable accommodations for the handicapped as well as increasing employment opportunities for qualified handicapped applicants and employees.

All employees are expected to eliminate barriers which may exist as a result of discrimination and to establish and maintain a work environment that is free from discrimination and harassment, to include sexual harassment.

Employee support of the Program is essential to ensure that equal employment opportunity becomes a reality.

**THE COMMONWEALTH OF PENNSYLVANIA
IS AN
EQUAL OPPORTUNITY EMPLOYER**

APPLICATION AND TESTING

ACCOUNTING INTERN & REVENUE FIELD AUDITOR TRAINEE

These are Civil Service positions. The State Civil Service Commission issues an examination announcement annually for Accounting Intern (*not currently available*) and Revenue Field Auditor Trainee. Revenue Field Auditor Trainee candidates are scored on their experience and training. Applicants are placed on a list in order of their score. Accounting Intern candidates (*not currently available*) must pass the related Civil Service test. Testing dates are published together with the examination announcement. Intern candidates are placed on a list according to their test scores. The trainee and intern lists are made available to the Department of Revenue when vacancies occur. Applicants are interviewed and selected according to State Civil Service Commission rules and procedures.

Applications may be obtained at the following locations:

State Civil Service Commission
2nd Floor Strawberry Square
P.O. Box 569
Harrisburg, PA 17108-0569
(717) 783-3058

State Civil Service Commission
Second Floor
10 South 11th Street
Philadelphia, PA 19107-3618
(215-560-2253)

State Civil Service Commission
Room 1503, State Office Building
300 Liberty Avenue
Pittsburgh, PA 15222
(412) 565-7666

Department of Revenue
Bureau of Personnel
11 Strawberry Square
Harrisburg, PA 17128-1100
(717) 787-7550

Department of Revenue
Bureau of Audits
Regional Offices
Addresses and Phone Numbers
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BUREAU OF AUDITS

REGIONAL OFFICES AND COUNTY CODES

ALTOONA REGIONAL OFFICE

615 Howard Ave.
Suite 105
Altoona, PA 16601-4813
(814) 946-6965

Code
07

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Bedford	05	Huntingdon	31
Blair	07	Indiana	32
Cambria	11	Jefferson	33
Centre	14	Mifflin	44
Clearfield	17	Somerset	56
Fulton	29		

PITTSBURGH REGIONAL OFFICE

11 Parkway Center
Suite 150
Pittsburgh, PA 15220
(412) 920-2023

Code
02

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Allegheny	02	Greene	30
Armstrong	03	Lawrence	37
Beaver	04	Washington	63
Butler	10	Westmoreland	65
Fayette	26		

ALLENTOWN REGIONAL OFFICE

29 N. Route 100
Allentown, PA 18106-9210
(601) 821-6242

Code
39

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Berks	06	Monroe	45
*Bucks	09	*Montgomery	46
Carbon	13	Northampton	48
Lehigh	39	Schuylkill	54

SCRANTON REGIONAL OFFICE

315 Samters Building
101 Penn Avenue
Scranton, PA 18503-2025
(570) 963-4588

Code
35

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Bradford	08	Pike	52
Clinton	18	Snyder	55
Columbia	19	Sullivan	57
Lackawanna	35	Susquehanna	58
Luzerne	40	Tioga	59
Lycoming	41	Union	60
Montour	47	Wayne	64
Northumberland	49	Wyoming	66

ERIE REGIONAL OFFICE

1600 Peninsula Drive
Erie, PA 16505
(814) 871-4346

Code
25

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Cameron	12	McKean	42
Clarion	16	Mercer	43
Crawford	20	Potter	53
Elk	24	Venango	61
Erie	25	Warren	62
Forest	27		

HARRISBURG REGIONAL OFFICE

1854 Brookwood Street
Harrisburg, PA 17104
(717) 783-7565

Code
22

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Adams	01	Lancaster	36
Cumberland	21	Lebanon	38
Dauphin	22	Perry	50
Franklin	28	York	67
Juniata	34		

PHILADELPHIA REGIONAL OFFICE

4600 Edgmont Avenue
Brookhaven, PA 19015
(610) 447-3240

Code
23

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Chester	15	Philadelphia	51
Delaware	23		

HEADQUARTERS

10th Floor, Strawberry Square
Harrisburg, PA 17128-1001
(717) 787-6499

Code
22

* Also included in Philadelphia region.

AUDITOR CAREER LADDER

