



pennsylvania

DEPARTMENT OF REVENUE

Career Opportunities
with the
Bureau of Audits

An Equal Opportunity Employer

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. These include:

- 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
- Paid college internships
- Use of state-of-the art technology

Our bureau embraces the idea of continual improvement based on input from all of its employees and provides multiple career path opportunities. This is all in addition to the standard state employment benefits of job stability, generous leave and medical insurance.

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

Sincerely,

Jason Weimer, CPA
Director
Bureau of Audits

TABLE OF CONTENTS

THE BUREAU OF AUDITS - OVERVIEW	3
APPLICATION AND TESTING	4
REGIONAL OFFICES AND COUNTY CODES	5
BUREAU DIVISIONS	6
OUT-OF-STATE TRAVEL	9
TRAINING	10
PROFESSIONAL DEVELOPMENT PROGRAM	11
BENEFITS	12
EQUAL EMPLOYMENT OPPORTUNITY POLICY	15
CAREER LADDER	16

THE BUREAU OF AUDITS – OVERVIEW

The Bureau of Audits is responsible for conducting field examinations for the Department of Revenue for 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/use tax, corporate taxes and liquid fuels tax. Due to the range of taxpayers and business activities that our auditors encounter, they frequently are among 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.

APPLICATION AND TESTING REVENUE TAX AUDITOR TRAINEE

These are Civil Service positions. The State Civil Service Commission issues an examination announcement annually for Revenue Tax Auditor Trainees. After taking the computerized test, applicants are placed on a list in order of their test score. Testing dates are published together with the examination announcement. The test will be administered in the Harrisburg, Philadelphia and Pittsburgh State Civil Service Commission offices, Monday through Friday. The test will also be administered around 10 days per month in Allentown, Erie, Johnstown, Lock Haven and Scranton. The trainee 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 and additional information may be obtained online at www.scsc.state.pa.us or at the following locations:

State Civil Service Commission
ATTN: Applications
PO Box 569
Harrisburg, Pa. 17108-0569
717-783-3058

State Civil Service Commission
Suite 503
110 North 8th Street
Philadelphia, Pa. 19107
215-560-2253

State Civil Service Commission
2nd Level - Strawberry Square Complex
320 Market Street
Harrisburg, Pa. 17108
717-783-3058

State Civil Service Commission
Room 410
411 Seventh Avenue
Pittsburgh, Pa. 15219
412-565-7666

Department of Revenue
Bureau of Human Resources
1121 Strawberry Square
Harrisburg, Pa. 17128-1100
717-787-7550

Department of Revenue
Bureau of Audits Regional Offices
Addresses and Phone Numbers
on Page 5

**BUREAU OF AUDITS
REGIONAL OFFICES AND COUNTY CODES**

ALTOONA REGIONAL OFFICE	Code	PITTSBURGH REGIONAL OFFICE	Code
615 Howard Ave. Suite 105 Altoona, Pa. 16601-4813 814-946-6965	07	11 Parkway Center Suite 150 Pittsburgh, Pa. 15520 412-920-2023	02

County	Code	County	Code	County	Code	County	Code
Bedford	05	Huntingdon	31	Allegheny	02	Greene	30
Blair	07	Indiana	32	Armstrong	03	Lawrence	37
Cambria	11	Jefferson	33	Beaver	04	Washington	63
Centre	14	Mifflin	44	Butler	10	Westmoreland	65
Clearfield	17	Somerset	56	Fayette	26		
Fulton	29						

ALLENTOWN REGIONAL OFFICE	Code	SCRANTON REGIONAL OFFICE	Code
29 N. Route 100 Allentown, Pa. 18106-9210 610-821-6242	39	315 Samters Building 101 Penn Avenue Scranton, Pa. 18503-2025 570-963-4588	35

County	Code	County	Code	County	Code	County	Code
Berks	06	Monroe	45	Bradford	08	Pike	52
*Bucks	09	*Montgomery	46	Clinton	18	Snyder	55
Carbon	13	Northampton	48	Columbia	19	Sullivan	57
Lehigh	39	Schuylkill	54	Lackawanna	35	Susquehanna	58
				Luzerne	40	Tioga	59
				Lycoming	41	Union	60
				Montour	47	Wayne	64
				Northumberland	49	Wyoming	66

ERIE REGIONAL OFFICE	Code	HARRISBURG REGIONAL OFFICE	Code
1600 Peninsula Drive Erie, Pa. 16505 814-871-4346	25	1854 Brookwood Street Harrisburg, Pa. 17104 717-783-7565	22

County	Code	County	Code	County	Code	County	Code
Cameron	12	McKean	42	Adams	01	Lancaster	36
Clarion	16	Mercer	43	Cumberland	21	Lebanon	38
Crawford	20	Potter	53	Dauphin	22	Perry	50
Elk	24	Venango	61	Franklin	28	York	67
Erie	25	Warren	62	Juniata	34		
Forest	27						

PHILADELPHIA REGIONAL OFFICE	Code	HEADQUARTERS	Code
4600 Edgmont Avenue Brookhaven, Pa. 19015 610-447-3240	23	10 th floor Strawberry Square Harrisburg, Pa. 17128-1001 717-783-1731	22

County	Code	County	Code
Chester	15	Phila.	51
Delaware	23	*Also included in Phila. Region	

BUREAU DIVISIONS

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

1. The **Corporate Tax Division** develops and supports programs to audit corporate entities and individuals doing business in Pennsylvania. Auditors perform corporation tax audits to ensure 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/Foreign Franchise Tax
- Utility Gross Receipts Tax
- Corporate Net Income Tax
- Bank Shares/Mutual Thrift Institutions Tax
- Personal Income Tax
- Insurance Premiums Tax
- Public Utility Realty Tax
- Corporate Loans Tax

New corporate tax auditors are provided with in-house training as well as hands-on field training with experienced auditors/supervisors. Periodic classroom training is also provided. Personal computer applications have also been developed to assist auditors in completing audits.

2. The **Sales and Use Tax Division** develops and supports programs for auditing the following taxes:
 - State and Local Sales, Use and Hotel Occupancy Tax
 - Public Transportation Assistance Fund Taxes and Fees (PTA)
 - Vehicle Rental 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.

3. 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
 - International Fuel Tax Agreement (IFTA).
 - Cigarette Tax
 - Malt Beverage Tax

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.

4. The **Computerized Audit Support Division (CAS)** manages the computer technology for all of the employees of the Bureau of Audits and administers the gaming venue audit program. 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 information handouts about the bureau's computerized audit programs.

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 less than 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 reimbursement for meals, based on the location of the audits, according to the U.S. General Services Administration (GSA) overnight subsistence allowance;
- \$200 weekend stipend for auditors in overnight travel status for a two week period; and
- A commonwealth credit 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 and audit procedures. 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 training 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 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 up to \$1,000.
- **Education Leave** – Up to five 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 CPA exam to CPA candidates who pass the complete exam.
- **Salary Increase** – Upon certification the auditor 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 and web based courses paid by the department.
- **CPA Renewal Fees** – The department reimburses the cost for the bi-annual renewal of the CPA license.

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 after six months of employment.

Other Benefits – The State Employees’ Assistance Program is available in dealing with personal, family, financial, alcohol, drug or emotional problems.

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 retirement

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

Up to 3 years’ service (2.70% of regular hours paid).....7 days
More than 3 through 15 years (5.77% of regular hours paid).....15 days
More than 15 years (7.70% of regular hours paid).....20 days

Sick Leave*

300 days maximum accumulation
Payment for portion of unused leave at retirement.
Buy-out is based on days available at retirement.
11 days earned annually (4.24% of regular hours paid)

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

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 retirement.

Holidays

11 holidays paid annually.
Holidays occurring on Saturday observed preceding Friday; Sunday holidays observed following Monday.

Pay Scale

The Revenue Tax Auditor Trainees begin at P.S. Group ST06 on the Standard Pay Schedule. (Union 37 ½)

After the successful completion of a one-year probationary period the trainee is eligible for a promotion to a Revenue Tax Auditor. The promotion involves a one pay group increase.

Below is a link for the pay schedules:

http://www.portal.state.pa.us/portal/server.pt/community/classification_pay/20188

DEPARTMENT OF REVENUE

EQUAL EMPLOYMENT OPPORTUNITY POLICY

The Pennsylvania Department of Revenue is committed to providing 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 applicants and employees with handicaps.

All employees are expected to establish and maintain a work environment that is free from discrimination and harassment, including sexual harassment.

Employee support of EEO policies is essential to ensure that equal employment opportunity becomes a reality.

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

AUDITOR CAREER LADDER

