

**STATE OF OHIO (DAS)**CLASSIFICATION  
SPECIFICATION**CLASSIFICATION SERIES:**

Unemployment Compensation Compliance Auditor

**SERIES NO.:**

6613

**MAJOR AGENCIES:**

Department of Job &amp; Family Services only

**EFFECTIVE DATE:**

02/26/2012

**SERIES PURPOSE:**

The purpose of the unemployment compensation compliance auditor occupation is to conduct field audits of employers' records to determine if liability for contributions has been established & need for new account, accuracy of previously reported figures in comparison to those reported to federal government & in wage reports to make adjustments & delinquency in reporting & to collect monies for unemployment compensation taxes due & delinquent.

At the lower level, incumbents conduct field compliance audits of employers' records to establish & determine liability for contributions, needed adjustments & delinquency in reporting & collect monies for taxes due & delinquent. At the higher level, incumbents act as supervisor over auditors.

**JOB TITLE**

Unemployment Compensation Compliance Auditor

**JOB CODE**

66131

**PAY GRADE**

31

**EFFECTIVE**

03/07/2004

**CLASS CONCEPT:**

The full performance class level works under direction & requires considerable knowledge of federal & state laws, rules & procedures governing unemployment compensation tax liability & accounting or business administration in order to conduct field compliance audits of employers' records to determine employer liability under Section 4141 of Ohio Revised Code.

**JOB TITLE**Unemployment Compensation Compliance  
Audit Supervisor 1**JOB CODE**

66136

**PAY GRADE**

12

**EFFECTIVE**

02/28/2010

**CLASS CONCEPT:**

The first supervisory level class works under general direction & requires thorough knowledge of federal & state laws, rules & procedures governing unemployment compensation tax liability, accounting or business administration & compliance auditing in order to supervise assigned unemployment compensation field auditors in metropolitan or non-metropolitan area.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Unemployment Compensation Compliance Auditor	66131	14	03/07/2004	31

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Conducts field compliance audits of employers' records to determine employer liability under Section 4141 of Ohio Revised Code, schedules appointments with employers/authorized representatives in order to audit employer records & conducts pre-audit & post-audit conferences, prepares forms necessary to convey results of findings to appropriate department & requests & serves subpoenas to employers who refuse to voluntarily comply with Section 4141 of Ohio Revised Code.

Collects contributions, mutual, surcharge, forfeiture & interest owed to Ohio Department of Job & Family Services (e.g., collects all findings made or provides explanation regarding no remittance; refers accounts, per department guidelines, when employers are unable to pay amounts owing; performs financial audits on employers & courthouse searches for assets upon request; follows established guidelines & refers accounts to agency collection department); makes recommendations regarding new policy, rules & regulations; provides input regarding ongoing operations; prepares evidence & appears as witness in court cases.

Follows established guidelines & completes other types of assignments (e.g., delinquency; benefit) & prepares all forms necessary to properly complete assignments; serves as lead worker & performs peer review of other auditors' work in absence of supervisor; attends in-service training; assists in training new &/or other auditors; operates personal computer to edit, enter & verify data.

Provides assistance to employers/authorized representatives (e.g., refers them to appropriate parties; answers inquiries); travels to various places of business (e.g., employers/authorized representatives' offices; accountants' offices; attorneys' offices; courthouses; bars), which may require occasional overnight stay, to conduct audits, investigations, collect amounts owed, represent bureau in order to ensure compliance & enforce Section 4141 of Ohio Revised Code.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of business administration or accounting; federal &/or state laws, rules & procedures governing unemployment compensation tax contributions\*; auditing principles & techniques; public relations\*; interviewing\*. Skill in use of calculator, video display terminal & personal computer. Ability to review employers' records & ascertain liability & compliance; gather, collate & classify information about data, people or things; prepare accurate & concise records & reports; handle routine & sensitive inquiries from & contacts with employers & other government officials.

(\*) Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting or business administration, to include 6 accounting courses with at least one course in auditing principles & techniques; 12 mos. exp. in accounting or financial auditing; 1 course or 3 mos. exp. in operation of personal computer; must provide own transportation.

-Or 3 yrs. trg. or 3 yrs. exp. in accounting or financial auditing; must provide own transportation.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable

**UNUSUAL WORKING CONDITIONS:**

Requires travel; requires occasional overnight stay; must visit all types of employer work sites to include factories & bars as required; may be required to show proof of automobile insurance.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Unemployment Compensation Compliance Audit Supervisor 1	66136	EX	02/28/2010	12

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Supervises unemployment compensation compliance auditors & clerical staff engaged in audits & investigations of employers for compliance with unemployment compensation tax contribution laws & collections of delinquent contributions (e.g., makes work assignments; reviews completed work for accuracy & adherence to policies & procedures; provides continuous training; maintains attendance & production records; completes performance evaluations; reviews court orders & court notices of litigation to determine proper approach to pursue collections, makes assignments to secure forms & information not obtainable from central office, reviews upon receipt & forwards to appropriate section for processing).

Researches employer account files & computer generated data to verify accuracy & computes delinquent tax balances & interest due; ensures lien releases which are forwarded by collection department are properly recorded by county recorder in county where employer is located; prepares necessary forms to allocate payments to specific periods on employer accounts upon receipt of payment & forwards to appropriate section for processing.

Assists other compliance audit supervisors by reviewing daily transmittals of reports & completed assignments to ensure accuracy & compliance & corresponds with district supervisors & auditors regarding same; meets with employers &/or their representatives to assist with problems or to explain laws & rules; attends departmental meetings statewide.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting or business administration; federal &/or state laws governing unemployment compensation tax contributions; auditing principles & techniques; public relations; interviewing; supervisory principles/techniques\*; employee training & development\*. Skill in use of calculator & video display terminal. Ability to review employers' records & ascertain liability & compliance; gather, collate & classify information about data, people or things; edit &/or prepare accurate & concise records & reports; handle sensitive & routine inquiries from & contacts with employers, general public & other government officials. Demonstrated competence in the following: acting with integrity, adapting for impact, building productive relationships, continuously improving quality, developing self, focusing on customers, valuing cultural diversity, developing staff & others, fostering team development, directing & measuring work, informing, making effective decisions, managing priorities, managing change, navigating organizational politics, cultivating vision & purpose, & thinking strategically.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

12 mos. exp. as Unemployment Compensation Compliance Auditor, 66131.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires travel; visits all types of employer work sites to include factories.