



Treasury Board of Canada
Secretariat

Secrétariat du Conseil du Trésor
du Canada

CLASSIFICATION STANDARD

AUDITING

SCIENTIFIC AND PROFESSIONAL CATEGORY

To: Deputy Heads
c.c.: Heads of HR
Chiefs of Classification
Date:
Subject: Amendment to the Auditing (AU)
Classification Standard

Aux : Administrateurs généraux
c. c. : Chefs des ressources humaines
Chefs de classification
Date :
Objet : La modification apportée à la norme de
classification du groupe Vérification
(AU)

An amendment to the Auditing (AU) Classification Standard, dated March 16, 1995, added the AU-6 level to the previously existing five-level structure and reserved the use of that level for Auditor positions in the Department of National Revenue that were engaged in large business audits.

Conformément à la modification apportée à la norme de classification du groupe Vérification (AU) le 16 mars 1995, le niveau AU-6 a été ajouté à la structure existante à cinq niveaux. Ce niveau supplémentaire a toutefois été réservé aux vérificateurs du ministère du Revenu national qui effectuent la vérification des grandes entreprises.

The Public Service Human Resources Management Agency of Canada (PSHRMAC) is revising this amendment to remove the restriction on the use of the AU-6 level. Retroactive to July 23, 2004, which is the effective date of the new *Classification System and Delegation of Authority Policy*, departments that have positions that are appropriately allocated to the Audit, Commerce and Purchasing (AV) Group and that are evaluated using the AU Classification Standard now have access to all six levels.

L'Agence de gestion des ressources humaines de la fonction publique du Canada (AGRHFPC) révisé cette modification afin de supprimer la restriction imposée sur l'utilisation du niveau AU-6. Rétroactivement au 23 juillet 2004, soit la date d'entrée en vigueur de la nouvelle *Politique sur le système de classification et la délégation de pouvoir*, les ministères qui comptent des postes attribués au groupe Vérification, commerce et achat (AV), qui sont évalués en ce moment par le personnel de l'AGRHFPC contre la norme de classification AU, pourront désormais se servir des six niveaux.

I will also take this opportunity to remind you that the new classification policy eliminates all previous restrictions on the delegated authority of deputy heads to classify positions and to sub-delegate their classification authority to managers within their organizations.

Je profite également de l'occasion pour vous rappeler que la nouvelle politique de classification élimine toutes les restrictions antérieures s'appliquant au pouvoir délégué aux administrateurs généraux de classer les postes et de sous-déléguer leur pouvoir de classification aux gestionnaires de leur organisation.

A copy of this letter should be inserted in all paper copies of the AU Classification Standard. The electronic version of the standard, available on the PSHRMAC's Web site at <http://www.hrma-agrh.gc.ca>, will be updated shortly.

Une copie de cette lettre doit être insérée dans tous les exemplaires papier de la norme de classification AU. La version électronique de la norme, disponible sur le site Web de l'AGRHFPC à : <http://www.hrma-agrh.gc.ca>, sera mise à jour sous peu.

Mr. Richard Burton, Vice-President, Human Resources Management Modernization, will be pleased to answer any questions you may have about this matter. He can be reached by telephone at (613) 952-3165 or by e-mail at Burton.Richard@hrma-agrh.gc.ca.

Monsieur Richard Burton, vice-président, Modernisation de la gestion des ressources humaines, se fera un plaisir de répondre à vos questions à ce sujet. Vous pouvez le joindre au (613) 952-3165 ou par courriel à cette adresse : Burton.Richard@hrma-agrh.gc.ca.

La présidente,

Michelle Chartrand
President

Date MAY 15 1995

Aux : Directeurs du personnel Chefs de la classification

Objet : Norme de classification du groupe de la vérification

A sa réunion du 16 mars 1995, le Conseil du Trésor a approuvé une modification à la norme de classification du groupe de la vérification (AU), en ajoutant un niveau supplémentaire à la structure précédente à cinq niveaux. Ce niveau supplémentaire s'applique aux vérificateurs qui effectuent la vérification de grandes entreprises et qui travaillent au ministère du Revenu national.

Dans la norme de classification révisée du groupe de la vérification, le poste-repère no 16 s'intitule Chef, Services de l'évitement, et le poste-repère no 17, Conseiller régional, Vérificateur des grandes entreprises. Grâce à ces postes-repères, Revenu Canada pourra établir des postes de vérificateur technique de niveau supérieur, soit au niveau AU-6.

Veuillez annexer le présent document à la norme de classification de 1987 du groupe de la vérification, catégorie scientifique et professionnelle.

On peut se procurer des exemplaires des postes-repères révisés auprès de

Heather Anne Massey Publications\administration Coodinator Classification Simplification Group Treasury Board Secretariat 3rd Floor, West Tower L'Esplanade Laurier 300 Laurier Avenue West Ottawa, Ontario K1A OR5	Heather Anne Massey Publications \ Administration Coordinatrice Groupe de la simplification de la classification Secrétariat du Conseil du Trésor 3e étage, tour ouest L'Esplanade Laurier 300, av. Laurier ouest Ottawa (Ontario) K1A OR5
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Le secrétaire adjoint par intérim, Division de la classification, de la parité salariale et de l'administration de la paye,
Jim Crandlemire
Acting Assistant Secretary Classification, Equal Pay and Pay Administration Division

Enclosure

Pièce jointe

CLASSIFICATION STANDARD

AUDITING

SCIENTIFIC AND PROFESSIONAL CATEGORY

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INTRODUCTION

The classification standard for the Auditing Group is a point-rating and level description plan consisting of an introduction, definition of the Scientific and Professional Category and the occupational group, rating scales and bench-marks.

Point rating is an analytical, quantitative method of determining the relative values of jobs. Point-rating plans define characteristics or factors common to the jobs being evaluated, define degrees of each factor and allocate point values to each degree. The total value determined for each job is the sum of the point values assigned by the raters.

A level description method is used to evaluate jobs at the AU-6 level. This involves a comparison of the total job being evaluated to the benchmark positions at that level.

All methods of job evaluation require the exercise of judgment and the orderly collection and analysis of information in order that consistent judgments can be made.

Factors, Point Weighting and Distribution

The combined factors *may not describe all aspects of jobs. They deal only with those characteristics that can be defined and distinguished and that are useful in determining the relative worth of jobs. Four factors are used in this plan. The weighting of each factor reflects its relative importance.

Rating Scales

In the rating plan the following factors, factor weights and point values are used.

Factors	Factor Weights	Point Values	
		Minimum	Maximum
Knowledge	35	70	256
Responsibility for Activities	35	70	256
Responsibility for Contacts	16.5	30	120
Operational Responsibility	13.5	15	100
	100	185	732

Bench-marks

Bench-mark position descriptions are used to exemplify degrees of factors. Each description consists of a list of the principal duties and specifications describing the degree of each factor to which the position is rated. The bench-mark positions have been evaluated and the degree and point values assigned for each factor are shown in the specifications.

The rating scales identify the bench-mark position descriptions that exemplify each degree. These descriptions are an integral part of the point-rating plan and are used to ensure consistency in applying the rating scales.

Bench-mark position descriptions 16 and 17 are provided for a whole job comparison at the AU-6 level and have not been evaluated against each of the factors.

Use of the Standard

There are six steps in the application of this classification standard.

1. The position description is studied to ensure understanding of the position as a whole. The relation of the position being rated to positions above and below it in the organization is also studied.
2. Allocation of the position to the category and the group is confirmed by reference to the definitions and the descriptions of inclusions and exclusions.
3. Tentative degrees of each factor in the position being rated are determined by comparison with degree definitions in the rating scales. Uniform application of degree definitions requires frequent reference to the description of factors and the notes to raters.
4. The description of the factor in each of the bench-mark positions exemplifying the degree tentatively established is compared with the description of the factor in the position being rated. Comparisons are also made with descriptions of the factor in bench-mark positions for the degrees above and below the one tentatively established.
5. The point values for all factors are added to determine the tentative total point rating.
6. The position being rated is compared as a whole with positions to which similar total point values have been assigned, -as a check on the validity of the total rating.

Note: Positions which are proposed at the AU-6 level should be compared as a whole to Bench-mark position descriptions 16 and 17 after step two.

Determination of Levels

The ultimate objective of job evaluation is the determination of the relative values of jobs in each occupational group. Jobs that fall within a designated range of point values will be regarded as of equal difficulty and will be assigned to the same level.

LEVEL AND LEVEL BOUNDARIES

AU-1	185 - 220
AU-2	221 - 360
AU-3	361 - 500
AU-4	501 - 640
AU-5	641 - 732

Jobs which are deemed equivalent overall to the bench-mark positions at the AU-6 level are to be assigned that level.

CATEGORY DEFINITION

Occupational categories were repealed by the Public Service Reform Act (PSRA), effective April 1, 1993. Therefore, the occupational category definitions have been deleted from the classification standards.

GROUP DEFINITION

For occupational group allocation, it is recommended that you use the [Occupational Group Definition Maps](#), which provide the 1999 group definition and their corresponding inclusion and exclusion statements. The maps explicitly link the relevant parts of the overall 1999 occupational group definition to each classification standard.

KNOWLEDGE

This factor is used to measure the difficulty of the work in terms of the skill and knowledge needed to perform the duties of the position.

Definitions

"Knowledge" refers to understanding of the principles, theories, techniques and practices of accounting, auditing and administration; of program objectives; of the financial structure of the organization audited and their procedures, practices and controlling legislation.

"Skill" refers to the ability to perform work such as analyzing, evaluating and investigating accounting transactions, records and systems; determining compliance with provision of legislation, regulations, contracts or agreements; identifying and devising solutions to problems; discussing and reporting on audit findings; and planning, organizing and controlling audit activities.

Notes to Raters

Skill and knowledge beyond that associated with the minimum qualifications for the group is normally acquired through one or more of the following methods; completion of in-service training courses, on-the-job training under an experienced employee, experience in related work in industry and in other agencies, and experience in related and progressively more responsible jobs within the organization.

The five degrees of the Knowledge factor assigned to bench-marks have been established by the comparative ranking of key positions in the Auditing Group. In applying the standard the degree of the element tentatively selected is to be confirmed by comparing the duties of the position being rated with the duties and specifications of bench-marks.

RATING SCALE - KNOWLEDGE

Degree of Knowledge	Points	Bench-mark
Good working knowledge of Acts, Regulations, audit manuals, circulars and directives. Familiarity with other related Acts and Regulations, knowledge of business organizations, practices and/or the fundamentals of E.D.P. It also requires skills in performing audits and in preparing reports using standard formats.	1 70	1. Auditor
	2 116	2. Investigator, Taxation 3. Valuator, Taxation 4. Senior Excise Auditor
Thorough knowledge of Acts, Regulations, audit manuals, circulars and directives. Very good knowledge of other related Acts and Regulations and of business practices and organizations, a thorough knowledge of trade practices and business laws and/or a knowledge of the principles of personnel management. It also requires skills in performing complex audits, in applying E.D.P. techniques and in reviewing and writing concise reports.	3 162	5. Chief Auditor, Region ASB 6. Large Corporation Auditor, Taxation 7. Audit Group Head, Taxation 8. Senior Program Development Auditor, Excise 9. Appeals and Referrals Officer, Taxation
	4 209	10. Business Audit Section Manager, Taxation 11. Manager, Audit Operations, Excise 12. Industry Studies Consultant, Taxation 13. Chief Auditor, Audit Services Bureau 14. Audit Section Head, Excise
In-depth knowledge of Acts, Regulations, audit manuals, circulars, directives and other related Acts and Regulations. It requires a specialized knowledge of business organizations and practices and business laws. It also requires communication skills in the preparation and presentation of both oral and written submissions and briefs on complex problems to senior management.	5 256	15. Chief Audit Division, Taxation 16. Section Chief, Rulings, Taxation
OR		
Thorough knowledge of Acts, Regulations, audit manuals, circulars, directives and other related Acts and Regulations, thorough knowledge of business organizations and practices, of the principles of the managerial planning process and personnel management.		

RESPONSIBILITY FOR ACTIVITIES

This factor is used to measure the difficulty and importance of the work in terms of the scope for the exercise of initiative and judgment and the impact of activities.

Definitions

"Scope for the exercise of initiative and judgment" refers to the freedom to take particular courses of action. It is measured in terms of the availability of direction and the requirement to make decisions, recommendations and proposals within the guidelines provided by program objectives, statutes, regulations, directives and precedents.

"Impact of activities" refers to the importance of proposals, decisions and recommendations in terms of their effect on departmental programs, on the operations of the organization audited and the significance of precedents established.

"Established procedures" is to be interpreted broadly to include the guidance provided by manuals, directives and precedents.

"Program" refers to the plans of action that are developed and implemented by the organization to achieve its objectives.

Notes to Raters

The three degrees of the Impact of Activities element are illustrated by bench-marks. Characteristics of the work such as the following are to be considered in determining the tentative degree of this element.

1. The size and nature of the organization audited. "Size and nature" refers to such considerations as volume of accounting transactions, diversity or specialized character of operations, degree of centralization or decentralization of the accounting function, and the complexity and interrelationships of accounting systems.
2. The extent to which the incumbent is the effective recommending authority, which is usually related to the level of the position in the organization.
3. The extent to which the position requires to provide accounting and other advice to management, other government departments and agencies, and private industry.
4. The consequences of an error in judgment in making interpretations, analyses and evaluations.
5. The effects of recommendations or decisions on the establishment and achievement of objectives of projects and programs, on the operating practices of organizations audited and on public relations.

These characteristics are only an indication of the impact of activities of the position, and the whole context within which the work is performed is to be considered in establishing a tentative degree of the element. The job as a whole is then to be compared with the description of the bench-mark exemplifying the degree of impact that has been tentatively established and with the descriptions of bench-marks immediately above and below that degree.

RATING SCALE - RESPONSIBILITY FOR ACTIVITIES

		Scope for the Exercise of Initiative and Judgment, and Degree			
Freedom to Act	There is scope for initiative and judgment in applying or reviewing audit techniques, developing and analyzing accounting and other information, and determining compliance with legislative requirements or contract provisions.	There is scope for initiative and judgment in organizing, allocating and assessing work of staff or in studying specific problems related to legislation, departmental audit operations and programs.	There is scope for initiative and judgment in planning, organizing and controlling the conduct of activities, in evaluating current and proposed methods and systems, and in reviewing decisions and recommendations or in participating in the development of departmental audit policies and programs.	There is scope for initiative and judgment in developing and changing programs in response to recommendations or in anticipation of changing conditions to achieve objectives established by superiors.	
Problem Solving	Solutions to problems require the selection of courses of action within the framework of established methods. The implications of possible courses of action are usually apparent from precedents.	Solutions to problems require devising courses of action to meet requirements of programs or studies. The implications of possible courses of action are not readily apparent.	Problems are solved by modifying established methods and devising new courses of action to meet objectives of programs. The implications of possible courses of action are complex and difficult to determine.	Problems are solved by developing and implementing courses of action that may result in the establishment of precedents. The implications of courses of action are complex and cannot be determined with certainty.	
Availability of Direction	Problems of unusual technical difficulty or with wide implications are referred to superiors.	Unprecedented or complex technical problems are referred to superiors with recommendations.	Recommendations are made to superiors to effect changes in program.	On exception basis, recommendations are made to superiors.	
Degree of Impact of Activities	A	B	C	D	
1	70 1. Auditor	116	162 8. Senior Program Development Officer, Excise	208	
2	117 2. Investigator, Taxation 3. Valuator, Taxation 4. Senior Excise Auditor	163 5. Chief Auditor Region ASB 7. Audit Group Head, Taxation 9. Appeals and Referrals Officer, Taxation	209 12. Industry Studies Consultant, Taxation 13. Chief Auditor, ASB 14. Audit Section Head, Excise	255	
3	164 6. Large Corporations Auditor, Taxation	210 10. Business Audit Section Manager, Taxation 11. Manager, Audit Operations, Excise	256 15. Chief Audit Division, Taxation 16. Section Chief, Rulings, Taxation		

RESPONSIBILITY FOR CONTACTS

This factor is used to measure the difficulty and importance of the contacts that occur as an integral part of the work and the requirements imposed by these contacts to work and communicate with others in person, by telephone or in writing.

Notes to Raters

Only those contacts that are an integral part of the work and that result from the duties assigned or sanctioned by management are to be considered.

If the duties of the position include contacts described under more than one degree of the factor, the point value assigned will be that of the degree that best describes the nature of the contact.

RATING SCALE - RESPONSIBILITY FOR CONTACTS

Nature and Purpose and Degree	Points	Bench-mark
The work normally requires contacts to establish co-operative relationships, obtain and exchange information, discuss complex problems and proposals, and persuade and obtain concurrence where divergent views must often be reconciled.	1	1. Auditor 3. Valuator, Taxation
The work requires frequent contacts to resolve or recommend solutions to unusually complex and controversial problems and proposals involving the interpretation of statutes, regulations, agreements or contracts and their application to complex accounting transactions.	2	2. Investigator, Taxation 4. Senior Excise Auditor 6. Large Corporations Auditor, Taxation 8. Senior Program Development Auditor, Excise
The work requires frequent contacts to clarify differences of opinion and resolve or recommend solutions to problems associated with decisions and recommendations made by others where there is serious conflict of opinion and interest.	3	5. Chief Auditor, Region ASB 7. Audit Group Head, Taxation 9. Appeals and Referrals Officer, Taxation 12. Industry Studies Consultant, Taxation 14. Audit Section Head, Excise
The work requires representing the department or agency at formal meetings, with authority to discuss highly controversial problems and proposals and seek common ground on which to base solutions.	4	10. Business Audit Section Manager, Taxation 11. Manager, Audit Operations, Excise 13. Chief Auditor, ASB 15. Chief Audit Division, Taxation 16. Section Chief, Rulings, Taxation

OPERATIONAL RESPONSIBILITY FACTOR

This factor is used to measure the work accomplished in relation to line or staff functions.

The expression "line function" refers to activities such as the selection and training of personnel, work distribution, quality control mechanisms and other activities pertaining to the administration of personnel.

The expression "staff function" refers to activities such as the development and evaluation of methods, procedures, systems, policies, providing advice, guidance and technical assistance to field operations.

RATING SCALE - OPERATIONAL RESPONSIBILITY FACTOR

Nature and Degree	Points	Bench-mark	
Responsibility is primarily for own work. The provision of incidental guidance to other staff may be required.	1	15	1. Auditor 2. Investigator, Taxation 3. Valuator, Taxation
Responsibility is limited to instructing subordinates, checking work in progress to maintain standards of quality and quantity.*	2	25	4. Senior Excise Auditor 6. Large Corporation Auditor, Taxation 9. Appeals and Referrals Officer, Taxation
OR			
Responsibility is for the provision of advice on a continuing basis with respect to the application of policies, procedures, systems and methods.**	3	50	5. Chief Auditor - Region ASB 7. Audit Group Head, Taxation 8. Senior Program Development Auditor
OR			
Responsibility is continuous, i.e. planning and assigning work, reviewing work during performance or upon completion, evaluating performance of subordinates and providing guidance on improvement.*	4	75	10. Business Audit Section Manager, Taxation 11. Manager, Audit Operations, Excise 12. Industry Studies Consultant, Taxation 13. Chief Auditor, ASB 14. Audit Section Head, Excise 16. Section Chief, Rulings, Taxation
OR			
Responsibility is typically exercised through subordinate supervisors and involves such aspects as: adjusting workloads, modifying operating procedures, allocating resources to meet changes in work priorities and/or volume, and ensuring that established personnel policies are carried out.*	5	100	15. Chief Audit Division, Taxation
OR			
Responsibility is for the development of operational policies, systems, procedures or methods, or for the participation in the development of corporate policy.**			
Responsibility is exercised through subordinate supervisors or managers and involves the planning, directing and controlling of human resources.*			
OR			
Responsibility is for the development of corporate policies.**			

* Line Function

** Staff Function

13
BENCH MARK INDEX

Audi ting

BM	Title	Knowl edge	Resp. for Acti vi ti es	Resp. for Contacts	Operati onal Resp.	Total	Level
1	Audi tor	1/70	A1/70	1/30	1/15	185	1
2	Investigator, Taxation	2/116	A2/117	2/60	1/15	308	2
3	Valuator, Taxation	2/116	A2/117	1/30	1/15	278	2
4	Senior Excise Auditor	2/116	A2/117	2/60	2/25	318	2
5	Chief Auditor - Region ASB	3/162	83/163	3/90	3/50	465	3
6	Large Corporation Auditor, Taxation	3/162	A3/164	2/60	2/25	411	3
7	Audit Group Head, Taxation	3/162	B2/163	3/90	3/50	465	3
8	Senior Program Development Officer, Excise	3/162	C1/162	2/60	3/50	434	3
9	Appeals and Referrals Officer, Taxation	3/162	82/163	3/90	2/25	440	3
10	Business Audit Section Manager, Taxation	4/209	83/210	4/120	4/75	614	4
11	Manager Audit Operations, Excise	4/209	83/210	4/120	4/75	614	4
12	Industry Studies Consultant, Taxation	4/209	C2/209	3/90	4/75	583	4
13	Chief, Auditor ASB	4/209	C2/209	4/120	4/75	613	4
14	Audit Section Head, Excise	4/209	C2/209	3/90	4/75	583	4
15	Chief Audit Division, Taxation	5/256	C3/256	4/120	5/100	732	5
16	Chief, Avoidance Services						6
17	Regional Large Business Audit Advisor						6

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 1

Level: 1

Descriptive Title: Auditor

Point Rating: 185

Reports to: Audit Group Head

Duties

1. Plans and conducts audits on the books and records of a designated range of taxpayers/contractors/agreements to ensure compliance with appropriate legislation and policies;
2. establishes assessment/contract/agreement amounts, explains audit findings to the taxpayer/contractor/client and prepares detailed audit reports; and
3. provides information and interpretations to the public on the relevant statutes and regulations.

Organization

The position is in a field operation and is one of a pool of auditors reporting to the Audit Group Head (AU). There are no subordinates reporting to this position.

SpecificationsDegree/
Points

A. Knowledge

1 / 70

The work requires a good working knowledge of Acts, Regulations and audit manuals. It requires familiarity with the provision of other related Acts and Regulations, business practices, EDP auditing techniques and a basic knowledge of accounting and auditing principles. The work also requires skills in performing audits and in preparing reports using standard formats.

B. Responsibility for Activities

A1 / 70

All audit assignments are carried out under instructions of an audit supervisor and in accordance with procedures and rulings set out in manuals. Unresolved issues are discussed with audit supervisor.

Due to the size and type of organizations, individuals audited, the degree of impact of activities is limited.

C. Responsibility for Contacts

1 / 30

Contacts are established to obtain required information for determination of related application. Discussions engaged in, also involve, complicated problems to effect understanding of regulations, procedures and acceptance of assessments or audit results.

D. Operational Responsibility

1 / 15

Responsibility is primarily for own work and, on occasion may provide guidance to co-workers.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 2

Level: 2

Descriptive Title: Investigator, Taxation

Point Rating: 308

Reports to: Investigation Group Head

Duties

1. Plans and conducts complex investigations into the affairs of corporations or individuals with suspected tax evasion or fraud;
2. prepares documentation for the purpose of obtaining search warrants, presenting warrants, conducting searches and gathering evidence to support the commission of an offense against the Income Tax Act;
3. prepares detailed investigation and prosecution reports, determines penalties and reassessments; and
4. advises Crown Counsel in prosecution actions and acts as the prosecution's prime witness.

Organization

The position is in a field operation and is one of a group of investigators reporting to the Investigation Group Head (AU). There are no subordinates reporting to this position.

SpecificationsDegree/
Points

A. Knowledge

2 / 116

The work requires a very good working knowledge of the Income Tax Act, Regulations, Criminal Code and audit manuals. It requires a good working knowledge of other related Acts and Regulations, of investigative techniques, business practices, EDP auditing techniques and a good knowledge of accounting and auditing principles. It also requires skills in detecting and investigating allegations of fraudulent practices and in preparing reports for external use.

B. Responsibility for Activities

A2 / 117

All audits are carried out under general instructions from supervisor and in accordance with policies and procedures set out in manuals. Unusual technical difficulties are referred to supervisor.

Investigations action affects the declared profits and the amount of revenue collected from a wide variety of industries and businesses. Due to the medium complexity of work assigned to this position, the degree of impact of activities is moderate.

C. Responsibility for Contacts

2 / 60

Contacts are established to obtain statements, including evidence under oath and in conduct of searches and seizures of evidence that may be used in prosecution proceedings. Contacts require presentation of facts and principles of law in support of proposed reassessments and prosecutions.

D. Operational Responsibility

1 / 15

Responsibility is primarily for own work and, on occasion may provide guidance to co-workers.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 3

Level: 2

Descriptive Title: Valuator, Taxation

Point Rating: 278

Reports to: Business Equity Valuations Group Head

Duties

1. Reviews situations involving fair market value of securities and equities of either corporations or unincorporated businesses referred by tax auditors to determine or verify the value stated for income tax purposes;
2. discusses differences in valuations with the taxpayer and their representatives to reach agreed value of business equities in question; and
3. prepares concise reports.

Organization

The position is in a field operation and is one of a group of valuers reporting to Business Equity Valuations Group Head (AU). There are no subordinates reporting to this position.

SpecificationsDegree/
Points

A. Knowledge

2 / 116

The work requires a very good working knowledge of the Income Tax Act, Regulations, audit manuals and a thorough knowledge of Valuation principles. It requires a good working knowledge of other related Acts and Regulations, economic factors affecting businesses, EDP auditing techniques and a good knowledge of accounting and auditing principles. It also requires skills in presenting the results of the valuation analyses and in preparing reports to support the valuation.

B. Responsibility for Activities

A2 / 117

Assignments are carried out under general instructions from supervisor and in accordance with the principles of valuations. There is scope for initiative and judgment in determining market value of business equities. Unusual problems are referred to supervisor.

Due to the medium complexity of work assigned to this position, such as establishing the financial stability of company/individual, the degree of impact of activities is moderate.

C. Responsibility for Contacts

1 / 30

Contacts are established to obtain information and discuss technical problems. Outside contacts are made with the taxpayer and their representatives for the purpose of gathering information and setting valuations where there are difficult negotiations or where there are appeals against valuations. Contacts would be made to clarify differences of opinion or recommend alternatives to problems based on factual or reasoned evidence.

D. Operational Responsibility

1 / 15

Responsibility is primarily for own work and, on occasion provide guidance to co-workers.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 4

Level: 2

Descriptive Title: Senior Excise Auditor

Point Rating: 318

Reports to: Audit Unit Manager

Duties

1. Plans and conducts audits where difficult and complex issues are involved on the books and records of a designated range of manufacturers/producers, wholesalers, permit holders and other licensees under the Excise Act and the Excise Tax Act;
2. establishes assessments, explains audit findings and prepares concise audit reports; and
3. provides information and interpretations to the public on the relevant statutes and regulations.

Organization

The position is in a District Excise Office and is one of a group of Auditors reporting to the Audit Unit Manager (AU). There are subordinates reporting to the position on a specific audit basis.

SpecificationsDegree/
Points

A. Knowledge

2 / 116

The work requires a very good working knowledge of the Excise Act and Excise Tax Act, Regulations and audit manuals. It requires a good working knowledge of other related Acts and Regulations and of a large variety of business organizations, EDP auditing techniques and a good knowledge of accounting and auditing principles. It also requires skills in conducting corporation audits and in writing reports.

B. Responsibility for Activities

A2 / 117

Assignments handled by the Senior Excise Auditor are carried out under general instructions from supervisor and in accordance with procedures, standards and rulings provided by manuals. Unusual problems are referred to superior.

Due to the medium complexity of work assigned, such as performing audits on large companies with diversified operations, the degree of impact of activities is moderate.

C. Responsibility for Contacts

2 / 60

Contacts are established to obtain information and resolve complex tax assessment problems. Discussions involve the presentation of facts based on legal and audit principles and techniques to support large tax assessments or refund reductions which have been levied and to consider counter arguments for lowering valuations and reassessment of tax.

D. Operational Responsibility

2 / 25

Responsibility is primarily for own work and, on a specific audit basis instructs junior auditors on work to be performed.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 5

Level: 3

Descriptive Title: Chief Auditor - Region, Audit Services Bureau (ASB)

Point Rating: 465

Reports to: Audit Manager

Duties

1. Plans, controls and coordinates the work of auditors engaged in auditing the accounts and records of industries and commercial organizations, provincial government departments and agencies and other organizations operating under federal government contracts, agreements or legislation;
2. conducts complex audits involving highly sophisticated EDP systems;
3. conducts special audit reviews and investigations; and
4. directs the activities of auditors.

Organization

The position is in a regional office and is one of a group reporting to the Audit Manager (AU). There are subordinates reporting to this position on a project matrix basis.

SpecificationsDegree/
Points

A. Knowledge

3 / 162

The work requires a thorough knowledge of Acts, Regulations and audit manuals. It also requires a very good knowledge of other related Acts and Regulations, of modern auditing techniques and of the principles of personnel management and a thorough knowledge of the principles of accounting and auditing. It also requires skills in directing complex audits and in reviewing and writing concise reports.

B. Responsibility for Activities

B2 / 163

The work requires initiative and judgment in planning, organizing and controlling the work of auditors responsible for a variety of complex assignments and in recommending solutions to disputed matters. Activities are carried out under general direction from superior.

Due to the medium complexity of work assigned, such as auditing the overall operation of large international industrial companies, the degree of impact of activities is moderate.

C. Responsibility for Contacts

3 / 90

Contacts are established to provide accounting advice and to discuss problems related to contract negotiations and interpretations, audit requirements, and conflicts arising from audits. It requires contacts to obtain concurrence with or formal objections to decisions and recommendations made by auditors in cases of unresolved conflict of opinions.

D. Operational Responsibility

3 / 50

Responsibility is for planning, assigning, reviewing and evaluating the work of auditors.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 6

Level: 3

Descriptive Title: Large Corporations Auditor - Taxation

Point Rating: 411

Reports to: Large Corporations Audits Croup Head

Duties

1. Plans and conducts audits of the largest and most complex businesses including corporations with branches, subsidiaries and foreign transactions involving highly decentralized and computerized accounting systems;
2. establishes assessments, explains audit findings and prepares detailed audit reports; and
3. provides information and interpretations to the public on the relevant statutes and regulations.

Organization

This position is in a field operation and is one of a group reporting to the Croup Head, Large Corporations Audits (AU). There are subordinates reporting to this position on a project/audit basis.

SpecificationsDegree/
Points

A. Knowledge

3 / 162

The work requires a thorough knowledge of the Income Tax Act, Regulations and audit manuals, a knowledge of foreign tax legislation, a very good knowledge of business practices and of a variety of federal and provincial acts and regulations, a thorough knowledge of the principles of accounting and auditing including EDP and statistical sampling concepts. It also requires skills in auditing and investigating integrated and computerized systems of national and international corporations and in writing concise reports.

B. Responsibility for Activities

A3 / 164

Initiative and judgment are required when evaluating the validity and adequacy of information, devising approaches to obtain additional information, detecting evidence of tax evasion or avoidance and resolving conflicts of opinion and interest. Problems are referred to supervisor for advice when a need for procedural change or for clarification of points of law arises. Activities are carried out under general guidance from superior.

Due to the high complexity of work assigned to this position, such as auditing the largest and most complex corporations, the degree of impact of activities is significant.

C. Responsibility for Contacts

2 / 60

Contacts are established to obtain information and resolve complex tax and accounting problems arising out of interpretations of the law, out of the mergers, reorganizations, inter company and international transactions. It requires presentation of facts and principles of law in support of proposed assessments where very large sums of money are involved and counter arguments are presented by tax specialists in effort to cancel or negotiate.

D. Operational Responsibility

2 / 25

Responsibility is primarily for own work and on a specific audit basis instructs junior auditors on work to be performed.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 7

Level: 3

Descriptive Title: Audit Group Head, Taxation

Point Rating: 465

Reports to: Manager, Audit Section

Duties

1. Plans, directs and controls the examination and audit of individual, trust and corporation income tax returns; and
2. resolves the more contentious problems relating to the interpretations and application of related statutes and departmental policies.

Organization

The position is in a field operation, the first level of supervision, and is one of several Group Heads reporting to the Manager, Audit Section (AU). There are subordinates reporting to this position. They are Senior Auditors (AU) and/or Auditors (AU) and/or Examiners (PM).

SpecificationsDegree/
Points

A. Knowledge

3 / 162

The work requires a thorough knowledge of the Income Tax Act, Regulations, case law, provincial tax statutes, tax conventions, audit manuals, auditing and accounting principles. It also requires a very good knowledge of business practices and a knowledge of the principles of personnel management as well as skills in directing complex audits using EDP techniques and in reviewing and writing concise reports.

B. Responsibility for Activities

B2 / 163

The work requires initiative and judgment in planning, organizing and controlling the work of auditors responsible for the audit of a variety of large business tax returns, corporations, partnerships and trusts. Work is carried out under general guidance from superior.

Decisions and recommendations on programs and problems affect the amount of revenue assessed and the attitudes and degree of compliance of business taxpayers in the area. Due to the medium complexity of work assigned to this position, such as determining the legitimacy of transactions in relation to income tax act when the consequences represent large amount of money, the degree of impact of activities is moderate.

C. Responsibility for Contacts

3 / 90

Contacts are established to discuss and examine the interpretation and application of legislation and the accounting treatment of transactions in cases where there are unresolved conflicts of opinion between the taxpayer and the auditor or where facts have not been satisfactorily established and to reach agreement or arrive at a basis for recommending a solution.

D. Operational Responsibility

3 / 50

Responsibility is for planning, assigning, reviewing and evaluating the work of auditors.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 8

Level: 3

Descriptive Title: Senior Program Development Auditor, Excise

Point Rating: 434

Reports to: Chief, Audit Program Development

Duties

1. Participates in the development, amendment and evaluation of national excise audit and refund policies, programs, systems, guidelines and performance standards for the guidance of auditors;
2. discusses with other departments, industries and trade associations the impact of new legislation; and
3. writes position paper on the impact of new legislation.

Organization

This position is in corporate headquarters and is one of a group of Senior Program Development Auditors (AU), who report to the Chief Audit Program Development (AU). There are subordinates reporting to this position on a project basis.

Specifications	Degree/ Points
A. Knowledge	3 / 162
<p>The work requires a thorough knowledge of the Excise Act and the Excise Tax Act, Regulations and audit manuals, of the principles of accounting and auditing. It requires a very good knowledge of related Acts, Regulations, business laws and EDP auditing techniques when developing operational procedures. It also requires skills in writing clear procedures for the field.</p>	
B. Responsibility for Activities	C1 / 162
<p>The work requires initiative and judgment to participate in the development of new or modified audit policies, programs and operational procedures.</p> <p>Due to the low complexity of work assigned to this position, such as participating in the establishment of work standards and practices for the guidance of auditors, the degree of impact of activities is limited.</p>	
C. Responsibility for Contacts	2 / 60
<p>Contacts are established with representatives and associates in provincial governments, other government departments, the industry and professional associations to discuss the implications of new programs, policies, procedures and methods to comply with and meet the requirements of new legislation and to resolve complex problems on the implementation of new legislation.</p>	
D. Operational Responsibility	3 / 50
<p>Responsibility is to participate in the development of operational procedures and establishment of work standards.</p>	

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 9

Level: 3

Descriptive Title: Appeals and Referrals Officer,
Taxation

Point Rating: 440

Reports to: Chief, Appeals and Referrals Section

Duties

1. Reviews, evaluates and prepares cases under appeal for presentation to the Tax Court, Federal Court and Supreme Court of Canada;
2. examines, considers and recommends further action on mandatory field referrals of complex objections or unusual issues involved in appeals to the Tax Court;
3. examines Tax Court and Federal Court of Canada appeal decisions that are adverse to the Minister of National Revenue and recommends whether or not the decision should be appealed by the Minister to a higher court, or recommends amendments to departmental policy or interpretation of the law;
4. meets with taxpayer and/or their legal and accounting representatives, to review and discuss cases where tax liability is controversial and to consider proposals for settlement; and
5. gives technical guidance and advice to the field.

Organization

The position is in corporate headquarters and is one of a group of similar positions reporting to a Chief, Appeals and Referrals Section (AU). There are no subordinates reporting to this position.

SpecificationsDegree/
Points

A. Knowledge

3 / 162

The work requires a thorough knowledge of the Income Tax Act, Regulations, case law, tax conventions and audit manuals, of the principles of accounting and auditing. It also requires a very good knowledge of other related Acts and Regulations, business practices, legal procedures, judicial process, and skills in evaluating complex and technical tax problems and in making recommendations.

B. Responsibility for Activities

B2 / 163

The work requires initiative and judgment in reviewing novel and technical tax problems involving controversial interpretations of law and in making recommendations on necessary courses of action. Work is carried out under general guidance from superior.

Due to the medium complexity of work assigned to this position, the degree of impact of activities is moderate. Recommendations may affect a single taxpayer or taxpayers across the country, and may result in amendments to the Income tax Act, Regulations and departmental procedures.

C. Responsibility for Contacts

3 / 90

Contacts are established with lawyers of the Department of Justice to seek their opinion and advice on technical and legislative matters and to discuss complex problems in cases of divergent views. Contacts are also required with officials of corporations to clarify differing opinions, discuss disputed assessments, and seek possible basis for settlement in cases where they have disagreed with decisions made by district appeals officers.

D. Operational Responsibility

2 / 25

The position provides technical guidance and advice to the field.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 10

Level: 4

Descriptive Title: Business Audit Section Manager,
Taxation

Point Rating: 614

Reports to: Chief, Audit Division

Duties

1. Plans, directs and controls the activities of a District Office Business Audit Section;
2. determines the appropriate assessing actions in matters under dispute involving large sums of tax revenue and difficult interpretations of legislation and explains these actions to the taxpayer and/or legal and accounting representatives; and
3. recommends modifications to guidelines and programs to achieve district audit objectives.

Organization

The position is in a field operation and reports to the Chief, Audit Division (AU). There are six subordinates reporting to the Business Audit Section Manager. They are three Group Heads, Business Audit (AU) with a staff of 25 auditors (AU-PM); two Group Heads, Field Examiners (PM) with a staff of 12 Field examiners (PM); and Group Head, Special Audits (AU) with a staff of six auditors (AU).

Degree/
Points

Specifications

A. Knowledge

4 / 209

The work requires a thorough knowledge of the Income Tax Act, Regulations and audit manuals. It also requires a very good knowledge of other related Acts and Regulations, in-depth knowledge of current auditing and accounting principles and practices and a thorough knowledge of the principles of personnel management. It also requires skills in directing a program of complex audits and in writing concise reports with recommendations.

B. Responsibility for Activities

B3 / 210

The work requires initiative and judgment in organizing and controlling the activities of the audit of a large variety of business tax returns, corporate and unincorporated, including those with decentralized and/or computerized systems reflecting reorganizations and mergers. Decisions and recommendations on programs and problems are made to meet operational requirements.

Due to the high complexity of work assigned to this position, such as determining the correct taxable income of businesses encompassing all fields of industrial, professional and commercial endeavors, the degree of impact of activities is significant.

C. Responsibility for Contacts

4 / 120

Contacts are established with senior officials, lawyers and tax consultants to discuss the legal interpretation, application and the accounting treatment of transactions in cases where there are conflicts of opinions between the taxpayer and the auditor and to reach agreements or to make recommendations.

D. Operational Responsibility

4 / 75

Responsibility is for planning, directing and controlling through subordinate supervisors the activities of a District Office Business Audit Section.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 11

Level: 4

Descriptive Title: Manager, Audit Operations,
Excise

Point Rating: 614

Reports to: Regional Chief of Audit

Duties

1. Plans, directs and controls the activities of audits and investigations into corporations and industries licensed under the Excise Tax Act;
2. develops and modifies existing audit programs, initiates special studies of industries and adapts procedures to meet fluctuating operational problems; and
3. develops staff training and development programs.

Organization

This position is in a field operation and is one of several reporting to the Regional Chief, Audit (AU). There are subordinates reporting to this position. There is a number of Audit Unit Managers with a staff of Senior Excise Auditors (AU), Excise Auditors (AU), Gas Tax Inspector, EDP Audit Coordinator and support staff.

Degree/
Points

Specifications

A. Knowledge

4 / 209

The work requires a thorough knowledge of the Excise Act, Excise Tax Act and Regulations, a very good knowledge of the related Acts and Regulations, of business laws and practices, and in-depth knowledge of current auditing and accounting practices and a thorough knowledge of personnel management. The work also requires skills in organizing and directing the investigation of complex and unusual transactions, in assessing the implications and in writing concise reports with recommendations.

B. Responsibility for Activities

B3 / 210

The work requires initiative and judgment in organizing, allocating, assessing the work of audit staff, in identifying weaknesses in audit coverage and applied techniques, in advising audit staff on audit approaches and guiding them in resolving audit problems. Recommendations are made concerning the audit program and the coordination of the audit function.

Due to the high complexity of work assigned to this position, the degree of impact of activities is significant. Decisions and recommendations involve large assessments and have a considerable impact on corporate profitability levels and carry a higher risk of legal challenge.

C. Responsibility for Contacts

4 / 120

Contacts are established with senior officials in large industrial concerns under audit to discuss and resolve the more complex tax and accounting problems which are unresolved by subordinates and to present department's position in cases of tax assessments under dispute.

D. Operational Responsibility

4 / 75

Responsibility is for planning, directing and controlling through subordinate supervisors the activities of a multi-disciplinary staff auditing and investigating national corporations and industries.

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 12

Level: 4

Descriptive Title: Industry Studies Consultant,
Taxation

Point Rating: 583

Reports to: Chief, Industry Studies

Duties

1. Plans, coordinates and conducts research of complex industries and develops departmental tax application policies and audit guidelines;
2. provides technical interpretation to field operations; and
3. directs the activities of auditors on a project basis.

Organization

This position is in corporate headquarters and is one of a group of Industry Studies Consultants (AU) who report to a Chief, Industry Studies (AU). There are subordinates reporting to this position on a project basis.

Specifications	Degree/ Points
A. Knowledge	4 / 209
<p>The work requires an in-depth knowledge of the Income Tax Act, related Acts, Regulations and of current accounting and auditing concepts. A thorough knowledge of departmental objectives, policies and procedures related to the assessment of tax, a thorough knowledge of business practices, economic indicators, management practices, market trends and a good working knowledge of project management. The work also requires skills in preparing comprehensive, detailed reports on findings and in recommending amendments to legislation.</p>	
B. Responsibility for Activities	C2 / 209
<p>The work requires initiative and judgment in researching, developing, improving communicating audit techniques and in ensuring that all essential information is obtained, analyzed and evaluated in order to devise acceptable solutions to the most complex audit situations. Initial research and policy formulations are carried out under the direction of a section chief.</p> <p>Due to the medium complexity of work assigned to this position, the degree of impact of activities is moderate. Policy and guidelines developed will have an effect on the tax payable and on operational practices of corporations.</p>	
C. Responsibility for Contacts	3 / 90
<p>Contacts are established with senior staff of other Head Office branches, authorized representatives of other federal departments and officers of large corporations to discuss complex technical problems and seek solutions to highly controversial issues involving large amounts of tax revenue.</p>	
D. Operational Responsibility	4 / 75
<p>Responsibility is to participate in the development of departmental tax application policies and audit guidelines and to conduct research of complex industries.</p>	

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 13

Level: 4

Descriptive Title: Chief Auditor, Audit Services Bureau

Point Rating: 613

Reports to: Branch Manager

Duties

1. Plans, directs, controls and coordinates the activities of headquarters group responsible for the national audit program;
2. plans, directs and controls field audits;
3. establishes audit requirements with client and develops appropriate audit programs; and
4. develops and implements advanced audit techniques and specialist capabilities.

Organization

The position is in corporate headquarters and reports to the Branch Manager (SM). Positions reporting to Chief Auditor are: Auditors (AU) and Financial Officers (FI).

Specifications	Degree/ Points
A. Knowledge	4 / 209
<p>The work requires a thorough knowledge of the Acts and Regulations related to the program of audit, an in-depth knowledge of current accounting, auditing, business practices and a thorough knowledge of the principles of personnel management and skills in analyzing complex requirements, in coordinating a headquarter's group of auditors, in developing advanced audit techniques and in reviewing and writing concise reports with recommendations.</p>	
B. Responsibility for Activities	C2 / 209
<p>The work requires initiative and judgment in evaluating alternative methods of achieving audit objectives, in identifying, developing and implementing new audit techniques and specialist capability, and in reviewing decisions and recommendations made by ASB regional offices. It also requires initiative and judgment in planning, coordinating, controlling and assessing national programs of audit, based upon terms of reference negotiated with clients.</p> <p>Due to the medium complexity of work assigned to this position, the degree of impact of activities is moderate. Decisions and recommendations affect the relationship with clients, with business entities and with provincial governments.</p>	
C. Responsibility for Contacts	4 / 120
<p>Contacts are established with officials of client departments, with senior officials of industries and provincial governments to discuss complex problems, reconcile divergent views between the parties involved with the authority to propose alternatives and obtain agreement on a recommended course of action.</p>	
D. Operational Responsibility	4 / 75
<p>Responsibility is for the planning, directing, controlling and coordinating the activities of headquarters group. The position is also responsible for the development of appropriate operational policies for the Audit Services Bureau.</p>	

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 14

Level: 4

Descriptive Title: Audit Section Head, Excise

Point Rating: 583

Reports to: Chief, Excise Audit

Duties

1. Plans, directs, controls and co-ordinates the activities of a headquarters group responsible for a comprehensive national monitoring program of all regional audit and refund operations;
2. develops operational procedures and establishes work standards and practices for the guidance of auditors;
3. makes recommendations for the development of audit and refund policies, programs, systems and standards; and
4. recommends solutions to disputed cases.

Organization

This position is one of several identical positions in Headquarters, which report to a Chief of Excise Audit (AU). Positions reporting to the Audit Section Head are senior auditors (AU).

Specifications	Degree/ Points
<p>A. Knowledge</p> <p>The work requires a thorough knowledge of the Excise Act, Excise Tax Act and Regulations and an in-depth knowledge of current accounting and auditing practices. The work requires a thorough knowledge of business practices and skills in analyzing complex requirements, in coordinating a headquarter's group of auditors and in developing a comprehensive monitoring program.</p>	4 / 209
<p>B. Responsibility for Activities</p> <p>The work requires initiative and judgment in organizing, allocating, assessing the work of audit staff, in developing a comprehensive monitoring program and operational procedures, investigating areas of fraudulent practices and in recommending solutions to disputed cases.</p> <p>Due to the medium complexity of work assigned to this position, such as developing operational procedures for the guidance of auditors, the degree of impact of activities is moderate.</p>	C2 / 209
<p>C. Responsibility for Contacts</p> <p>Contacts are established with senior officials of industry, lawyers and other representatives of large corporations to discuss complex technical problems that were identified by the monitoring program and to seek solutions to those highly controversial issues.</p>	3 / 90
<p>D. Operational Responsibility</p> <p>The position is responsible for the development of operational procedures, work standards and practices for the guidance of auditors.</p>	4 / 75

BENCH-MARK POSITION DESCRIPTION

Bench-mark Position Number: 15

Level: 5

Descriptive Title: Chief Audit Division,
Taxation

Point Rating: 732

Reports to: Director, District Office

Duties

1. Plans, organizes, coordinates, manages and controls staff engaged in audits, investigations and related support operations of the District's Office audit programs;
2. resolves matters under dispute involving large sums of tax revenue and difficult interpretation of legislation;
3. explains audit actions and interpretations of law and policy to the taxpayer and/or legal and accounting representatives;
4. recommends amendments to national policies, guidelines and circulars; and
5. develops and modifies district audit programs, controls and procedures to meet fluctuating operational problems.

Organization

The position is in a field operation. Position reports to the Director District Office (EX-1). There are subordinate positions reporting to the Chief Audit Division (AU). They are: Large Corporations Audits, Group Head (AU); Audit Large File Case Manager (AU); Senior Tax Avoidance Auditor (AU); Chief Quality Review; Chief Real Estate Appraisals; Manager, Business Audits; Chief, Special Investigations and their respective staff.

Specifications	Degree/ Points
A. Knowledge	5 / 256
<p>The work requires a thorough knowledge of the Income Tax Act and related Regulations, of business practices, of the principles of managerial planning process and personnel management and of accounting and auditing practices. The work requires skills in planning, organizing, controlling and coordinating the audit of business tax returns in a district office, utilizing diverse and specialized staff.</p>	
B. Responsibility for Activities	C3 / 256
<p>The work requires initiative and judgment in planning, coordinating and controlling a variety of activities. Initiative and judgment are also required in negotiating with taxpayers, evaluating the implications of decisions, ruling and recommending on the most complex audit problems involving interpretation of law, tax evasion and tax avoidance. Recommendations to modify elements of audit programs are made to superior.</p> <p>Due to the high complexity of work assigned to this position, such as reviewing the most difficult and complex income tax audits to determine action to be taken, the degree of impact of activities is significant.</p>	
C. Responsibility for Contacts	4 / 120
<p>Contacts are established with senior officials, lawyers, tax consultants and other taxpayers to discuss the interpretation of legislation and the accounting treatment of transactions in cases where court decisions have left areas of controversy or where facts have not been satisfactorily established, and to negotiate agreements.</p>	
D. Operational Responsibility	5 / 100
<p>Responsibility is for the planning, organizing, coordinating, managing and controlling through subordinate supervisors, the delivery of the District's Office audit programs.</p>	

BENCH-MARK POSITION DESCRIPTION

Benchmark Position Number: 16

Level: 6

Descriptive Title: Chief, Avoidance Services

Reports To: Director, Audit Technical Support Duties:

1. Manages and coordinates tax avoidance programs to ensure consistency of application and early identification of new sophisticated tax avoidance arrangements and recommends solutions to issues referred by district offices;
2. develops and implements corporate policies, new procedures and standards, and provides consultative guidance to senior management on avoidance issues;
3. consults with and provides policy application advice and technical expertise to tax services offices on the application of the law and to the Department of Justice on tax avoidance cases proceeding to litigation;
4. reviews, analyses and suggests changes to draft legislation received from the Department of Finance; and
5. participates with the Department of Justice in preparing civil court cases.

Organization:

The position is in corporate headquarters and reports to the Director, Technical Support Division (EX-02) within the Verification, Enforcement and Compliance Research Branch.

Specifications: A.Knowledge

The work requires an extensive knowledge of Auditing and Accounting principles, an advanced knowledge of the most specialized provisions of acts and regulations as well as diverse and complex regulations of other government agencies. Also required is an advanced knowledge of the organization and operations of major corporations, an advanced knowledge of case law and skill in the review of legislation/regulations and in instructing legal counsel regarding litigation or prosecutions. Communication skills are required in the preparation and coordination of the presentation of oral and written submissions and briefs on solutions to the most complex problems to senior management.

B. Responsibility for Activities

The work requires initiative and judgment in developing and modifying the national tax avoidance program, implementing corporate policies, new procedures and standards, providing consultative guidance to senior management and in reviewing, analyzing and suggesting changes to draft legislation received from the Department of Finance. Decisions rendered can be precedent setting.

Due to the high complexity of the work assigned to this position such as providing policy application advice and technical expertise on the application of the law, the degree of impact of activities is significant. Recommendations will affect the results of the Tax Avoidance Program as well as amendments to the Income Tax Act and Regulations.

C. Responsibility for Contacts

Contacts are established with corporate clients, their representatives and counsel, and Crown counsel to discuss, negotiate and resolve contentious issues during which the position has the authority to conclude agreements of considerable significance and undertake commitments within broad, general objectives.

D. Operational Responsibility

The position provides subject matter expertise in the development of corporate policies, procedures, and standards.

BENCH-MARK POSITION DESCRIPTION

Benchmark Position Number: 17

Level: 6

Descriptive Title: Regional Large Business Audit Advisor

Reports To: Assistant Deputy Minister, Regional Operations

Duties:

1. Plans, coordinates and conducts in-depth analysis and review of the largest, most complex and sensitive tax cases to identify current and upcoming tax issues, accounting practices, business practices, methods of operating, commercial products, the impact of foreign tax legislation and of other government departments, to determine their effect on tax legislation, audit requirements and changes to the audit approach for the key industry, to recommend changes to tax legislation, and to participate in the development of new and revised tax policies affecting these large, complex corporations in conjunction with Headquarters;
2. manages selected issues of the most complex and sensitive nature and prepares risk management reports that identify significant erosion of the tax base including recommending the appropriate legislative changes and develops strategies to counter erosion;
3. participates with counsel from the Department of Justice in preparing civil court cases that may have far reaching consequences or involve *very* large amounts;
4. advises the enforcement team on the resolution of complex issues often involving international transactions in order to ensure compliance and consistency; and
5. discusses with and explains departmental interpretation of complex legislation with senior corporate executives and their representatives and with associations such as the Canadian Tax Foundation and the Tax Executive Institute.

Organization

This is a field position which reports to the Assistant Deputy Minister, Regional Operations. Specifications

A. Knowledge

The work requires an extensive knowledge of Auditing and Accounting principles, an advanced knowledge of the most specialized provisions of acts and regulations as well as diverse and complex regulations of other government agencies. Also required is an advanced knowledge of the organization and operation of the largest and most complex corporations, an advanced knowledge of case law and skill in the review of legislation/regulations and in instructing legal counsel regarding litigation or prosecutions. Communication skills are required in the preparation and presentation of oral and written submissions and briefs on solutions to the most complex problems to senior management.

B. Responsibility for Activities

The work requires initiative and judgment in analyzing and implementing strategies for audits of the largest and most complex corporations and managing selected issues. Also required is the provision of consultative guidance to senior management and the review and analysis of changes to draft legislation received from the Department of Finance. The position operates with little or no supervision as it is considered the expert within the region on the most complex and sensitive tax cases. Decisions taken can be precedent setting.

Due to the high complexity of the work assigned to this position such as providing policy application advice and technical expertise on the application of the law, the degree of impact of activities is significant. Recommendations will affect the results of the audit of the largest and most complex corporations in Canada as well as amendments to the Income Tax Act and Regulations.

C. Responsibility for Contacts

Contacts are established with corporate clients, their representatives and counsel, Crown counsel, industry and accounting associations to discuss, negotiate and resolve selected issues during which the position has the authority to conclude agreements of considerable significance and undertake commitments within broad, general objectives.

D. Operational Responsibility

The position provides subject matter expertise on the audit of the largest and most complex corporations in Canada, and participates in the development of corporate policies.