



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

UNEMPLOYMENT INSURANCE AUDITOR II

Job Number: 20001652

Job Code: 91300V241016

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/01/1984

Job Revised: 10/16/2024

Grade: 15 Salary (MIN - MID):

\$24,863-\$37,295 - Hourly

\$4,040.24-\$6,060.44 - 37.5 Hr. Monthly Salary

\$4,309.60-\$6,464.48 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

At an advanced level, conducts audits of employer records to assure compliance with unemployment insurance laws and regulations. Serves as a witness at Unemployment Insurance Commission appeal hearings; coordinates legal collections procedures to collect delinquent tax payments and investigates employer/employee relationships and worker coverage; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree that includes twelve semester hours or eighteen quarter hours in accounting, finance, or statistics courses.

EXPERIENCE, TRAINING, OR SKILLS:

Two years of experience in conducting unemployment tax audits and enforcement of unemployment insurance tax laws.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Three years of professional level experience in unemployment insurance, accounting, banking, finance, bookkeeping, payroll, statistics, or determining eligibility for government benefit programs will substitute for the required accounting, finance, or statistics hours.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

At an advanced level, applies professional auditing standards, methods and procedures to review, explain and interpret regulatory reporting requirements. Serves as a local representative of the division for unemployment tax matters. Conducts field audits of a complex and technical nature to assure compliance with Kentucky Unemployment Insurance tax laws, rules and regulations to determine liability and accuracy of wage and tax data reported by employers. Investigates the subjectivity status of employers under applicable statutes. Secures wage and tax reports from delinquent employers. Assesses and collects delinquent tax, interest and penalty payments. Investigates covered employment status of claimants found not to have been previously reported including determinations of independent contractor status. Recommends legal action required to enforce collection of delinquent payments and compliance with unemployment tax statutes. Serves or assists in service of legal documents. Conducts property investigations to disclose attachable property. Levy on salaries and assets to secure payment of delinquent taxes. Serves as a witness in Kentucky Unemployment Insurance tax appeal hearings. Provides assistance to employers, their representatives and auditors concerning unemployment tax matters. Participates in team audits or special work details. Undertakes special projects as assigned requiring detailed knowledge of unemployment statutes, regulations, policy and procedure. Assists with the training of new auditors.

UNIQUE PHYSICAL REQUIREMENTS:

Any unique physical requirements necessary to perform the duties of a specific position will be listed on the individual position description, if applicable.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are performed both in and out of an office setting. Travel is usually performed within an assigned area of the state. Occasional overnight travel and travel throughout the entire state as well as some surrounding states will also be required.

ADDITIONAL REQUIREMENTS:

Upon employment, employees in this job classification may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this job classification. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job classification may be required to submit to a drug- screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.