CLASSIFICATION SPECIFICATION

FLSA:	**NEXP**	**Job Code:**	**ACV39222**
Job Class Code:	**001**	**Salary Schedule:**	**AREG**
EEO Category:	**02**	**Grade:**	**21**
Workers Comp Code:	**8803**		
Job Code Established:	**07/06/99**	**Effective Date:**	
Job Code Revised:	**10/01/98**	**Effective Date:**	

JOB CODE SERIES: Financial Auditing Services Series

JOB CODE TITLE: FINANCIAL INVESTIGATING AUDITOR II

HRIS TITLE: FINL INVGNG AUDITOR II

CHARACTERISTICS OF THE CLASS: Department of Law: works under general direction of a Chief of Investigations. Department of Revenue: works under minimal supervision of the Financial Investigating Audit Supervisor. Requires a business or individuals who are being investigated to produce books and records of financial activity; interviews third party witnesses in order to reconstruct financial activity of a business; implements surveillance procedures during investigations; as lead, reviews and recommends approval of team members' completed work. completes audits and investigations in a timely, accurate and professional manner; testifies in court proceedings; assigns work products and training of subordinates. Conducts audits and related financial investigations in complex cases (individuals/businesses) of alleged tax violations or other financial fraud activities; examines taxpayers' financial records, public records and third party records; gathers, compiles and prepares reports of findings, including appropriate recommendations and exhibits; coordinates and confers with appropriate pre-audit, managerial and Attorney General staff; presents testimony in court cases; as required, serves as lead. Responsible for audit reports completed; testimony given.

EXAMPLES OF DUTIES: Examines all financial records of a business subject to taxation; accounts for all factors affecting taxation of various kinds. Confers with and advises staff members of own agency or work systems, applying knowledge and skills of own technical specialty. Investigates consumer complaints by interviewing consumer, reviewing correspondence and examining evidence; determines whether a violation of the law has occurred. Confers with prosecutors and court officials regarding court case trial, evidence or disposition. Conducts surveillances of persons, business places, agencies or groups as part of criminal investigations. Collects material evidence in investigation of law violations at crime scene or at related sites. Writes detailed investigative reports covering all aspects of an examination of the financial accounts and records of business organizations, in accordance with established procedure and format. Confers with superior, presenting and resolving difficult problems or questions, discussing plans and actions to be taken, making decisions. Attends supervisory or work system management staff meetings; gives and receives information, participates in problem-solving and decision-making. Composes correspondence dealing with subject matter in ways that call for considerable discretion and involve some judgment or negotiation, replying to inquiries, presenting or requesting information. Confers with staffs of agencies in other States or other levels of government with regard to joint actions taken or to be taken, or in exchange of vital or useful information. Testifies in court as official witness. Reads correspondence from consumers or clients complaining or reporting incidents possibly warranting investigation; makes notes; determines subsequent action. Performs related work as required.

WORK CONDITIONS: Extensive travel in and out of the State; frequent interaction with hostile individuals.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of: principles and practices of auditing and accounting; principles and practices of financial investigative procedures; Federal and State laws, rules and regulations as they pertain to taxes; policies and procedures established for the work system; managerial procedures and supervisory techniques.

Skill/Ability to: applying auditing and accounting methods and techniques; applying and interpreting Federal and State laws, rules and regulations as they pertain to taxes; applying financial investigative methods and techniques; mathematical computation; oral and written communication; interpersonal relationships; work management and leadership.

EXPERIENCE AND EDUCATION: Typical ways to obtain the KSAs would be: One year of experience equivalent to a Financial Investigating Auditor I; OR Completion of twelve semester hours of accounting and three years of professional financial investigative auditing or closely related experience. A Bachelor's degree including twenty-four hours of accounting may substitute for six months of the latter required experience. Any combination of training and experience that meet the knowledge, skills, and abilities (KSAs) may be substituted.