|  |
| --- |
| **CLASS CODE:** 8337  **PAY GRADE:** 025 |

**CLASS TITLE:** REVENUE INVESTIGATOR - CRIMINAL ENFORCEMENT

**ALLOCATION FACTOR(S)**

This is work conducting intricate tax fraud investigations for the Department of Revenue in the following areas: (1) grand jury investigations relative to tax fraud; (2) tracing of tax dollars through multi-national and multi-corporate channels; and (3) criminal investigations relative to tax evasion and/or any other investigations and analysis of records.

**EXAMPLES OF WORK PERFORMED:**

(Note: The examples of work as listed in this class specification are not necessarily descriptive of any one position in the class. The omission of specific statements does not preclude management from assigning specific duties not listed herein if such duties are a logical assignment to the position. Examples of work performed are not to be used for allocation purposes.)

* Conducts tax evasion investigations of cases where evidence is hidden in complex organizational structures.
* Maintains liaison with local, state and federal law enforcement agencies.
* Conducts internal investigations of suspected criminal misconduct on the part of departmental employees.
* Reviews complaints from various sources and investigates suspected cases of tax theft, obtaining fraudulent tax credits and fraudulent claims of exemptions.
* Prepares detailed affidavits for search warrants and arrest warrants.
* Prepares detailed reports of progress and results of investigations.
* Conducts surveillance operations for cases under investigation.
* Collects and authenticates evidence for the development of investigative cases.
* Conducts interviews of suspects and witnesses, including adverse and hostile witnesses.
* Consults with prosecutors and gives testimony in court relating to investigative cases.
* Performs related work as required.

**KNOWLEDGE, SKILLS AND ABILITIES:**

(Note: The knowledge, skills and abilities (KSA's) identified in this class specification represent those needed to perform the duties of this class. Additional knowledge, skills and abilities may be applicable for individual positions in the employing agency.)

* Knowledge of the international banking system and money tracing techniques.
* Knowledge of indirect methods of accounting and ability to reconstruct taxable income indirectly.
* Knowledge of organized criminal activity and its relationship to legitimate businesses.
* Knowledge of money laundering techniques and practices.
* Knowledge of the rules of evidence.
* Knowledge of court procedures and requirements.
* Ability to conduct fact-finding interviews and take statements.
* Ability to collect and analyze evidence.
* Ability to use deductive reasoning.
* Ability to plan, organize and coordinate work assignments.
* Ability to analyze information and determine its validity.
* Ability to conduct surveillance activities.
* Ability to write accurate investigative reports.
* Ability to make independent decisions.
* Ability to conduct thorough investigations.
* Ability to maintain strict confidentiality.
* Ability to communicate effectively.
* Ability to establish and maintain effective working relationships with others.

**MINIMUM QUALIFICATIONS**

* A bachelor's degree from an accredited college or university with major course of study in accounting, finance, economics, business administration or criminal justice and three years of professional experience in securities, accounting or financial examining or conducting investigations of economic crime in a regulatory/criminal justice agency; or
* A master's degree from an accredited college or university with major course of study in accounting, finance, economics, business administration or criminal justice and two years of professional experience as described above; or
* Possession of a Certified Public Accountant (C.P.A.) certificate and two years of professional experience as described above; or
* Graduation from a school of law and two years of professional experience as described above.
* Professional or nonprofessional experience as described above can substitute on a year-for-year basis for the required college education.

**EFFECTIVE:**

1/29/1988

**HISTORY:**