

Code: 1369

Title: FINANCE INVESTIGATOR

SUMMARY: Performs professional forensic accounting work within a specialized law enforcement investigative unit, auditing, investigating and establishing the financial profiles on individual or business accounts. Employees within this classification may get their work assignments from various law enforcement units, agencies and individuals and are required to work independently, formulate financial determinations, participate in judicial proceedings relative to financial aspects of legal criminal matters and maintain confidentiality in the completion of assignments.

DUTIES/RESPONSIBILITIES: (Work assignments may vary depending on the department's needs and will be communicated to the applicant or incumbent by the supervisor)

Conducts financial investigations by researching and analyzing financial information including review of accounts, files, cases or operations as directed or assigned;

Audits and establishes financial profiles of business or individual accounts that are subject to government regulations or taxation;

Reviews and verifies bank deposits, deeds, leases, legal agreements, journal and ledger payment entries, purchases, expenses, trial balances and determines if transactions were recorded in compliance with applicable laws and regulations;

Conducts statistical analyses of revenues and expenditures, develops financial program proposals, and develops recommendations for management, law enforcement and/or legal review or consideration;

Examines law enforcement financial databases, records, information systems and management procedures to evaluate economy and efficiency of audited unit operations and ensures records and procedures are adequate to protect against fraud and waste;

Prepares written reports of findings relative to financial investigations for management, law enforcement agencies or legal counsel review, participates in identification of discrepancies, mismanagement, waste, illegal activity or fraud;

Reports assigned work load, case volume, schedule and administrative issues to the immediate supervisor without breaching required confidentiality of information;

Participates in financial litigation and provides technical guidance relative to interpretation of state and federal financial legislation, rulings, decisions and court precedents as required by the assignee unit or agency;

Presents audit and investigation findings to the courts, justifying and interpreting these findings, reports and analysis based on the most current financial legislation and generally accepted accounting principles (GAAP);

Compiles and transmits financial summaries, reports, and/or related information to authorized officials or agencies;

Maintains high level of confidentiality, client privacy and security of the information encountered or developed, as mandated by the appropriate Federal, State and local laws and regulations;

May supervise assigned clerical, technical, paraprofessional or professional staff.

KNOWLEDGE & SKILLS:

Knowledge of:

- GAAP, Governmental Accounting Standards Board principles, Generally Accepted Auditing Standards and applicable laws, regulations, policies and procedures related to financial record keeping and recording;
- techniques, procedures and standards for conducting financial audits and gathering and analyzing information;
- planning, coordinating, and conducting financial investigations;
- financial management, documentation, and reporting techniques and methods;
- principles and practices of supervision of clerical, technical, paraprofessional and professional staff;
- automated accounting and financial systems and current software applications.

Skill in:

- applying financial investigative methods and techniques;
- planning, coordinating and conducting financial audits and investigations;
- researching, analyzing and interpreting financial and statistical data and information;
- preparing technical and financial reports;
- applying appropriate federal, state and local laws, regulations and policies;
- maintaining high level of confidentiality, client privacy and security of the information encountered or developed during audits;
- using financial data systems software applications and databases;
- establishing and maintaining effective working relationships with others;
- communicating effectively, both orally and in writing.

MINIMUM QUALIFICATIONS:

EITHER:

(1) A Bachelor's degree from an accredited college or university in accounting, finance, economics, criminal justice, public or business administration.

OR:

(2) Four years of professional experience in finance, accounting, internal financial or investigative financial auditing.

OR:

(3) An Associate's degree from an accredited college or university in accounting and two years of professional experience in finance, accounting, internal financial or investigative financial auditing.

OR:

(4) Current certification as either a Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Quality Auditor (CQA) or Certified Public Accountant (CPA).

OTHER REQUIREMENTS:

Licenses and Certificates: A valid Class D Arizona driver's license is required at time of appointment.

Some positions may require possession of current certification as either a Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Quality Auditor (CQA) or Certified Public Accountant (CPA).

Special Notice Items: Some positions may require the successful completion of a background investigation due to need for access to investigative, evidentiary and confidential law enforcement information, documents and like materials.

Physical/Sensory Requirements: Physical and sensory abilities will be determined by position.

This class specification is intended to indicate the basic nature of positions allocated to the class and examples of typical duties that may be assigned. It does not imply that all positions within the class perform all of the duties listed, nor does it necessarily list all possible duties that may be assigned.