

Class Concept

Positions in this class perform advanced and independent professional financial and analytical work in the detection, investigation, and prosecution of violations of applicable civil and/or criminal laws. Positions conduct and participate in a wide variety of case investigations involving complex financial research and analysis. Positions may exercise judgment outside of defined procedures and policies to determine appropriate actions to be taken. Applicable civil and/or criminal laws are those related to financial activities in the examples listed below:

- The Revenue Act involving felony and misdemeanor tax violations, embezzlement of funds, obtaining property by false pretenses, identity theft, trafficking in stolen identities, forgery, uttering, and secrecy of tax information
- Medicaid fraud, abuse, neglect, and financial exploitation of Medicaid beneficiaries
- Securities transactions in the offer and sale of complex securities' products, licensing of investment advisory services, brokerage firms, brokers, claims for exemption from securities registration requirements, required disclosures in contracts, notice filings, mutual funds, unethical business practices, conflicts of interest, complex Ponzi, precious metal, and digital assets/crypto asset schemes.

Positions in this class perform investigative assignments and prepare written investigation reports, subpoenas, search warrants, and witness statements and/or affidavits; research public records; analyze facts and documents; interview and coordinate witnesses, taxpayers, and subjects; communicate and consult with subjects with their legal representatives, law enforcement and judicial personnel, federal and state agencies, federal and state securities regulators, and others; and testify in judicial proceedings. Positions may lead, participate in, or assist with collection and storage of evidence, arrests, execution of search warrants, undercover investigations, and other law enforcement operations pursuant to the case. Positions also may present findings to the Attorney General's office for prosecution, seizure of Point-of-Sale accounting systems, and conduct analysis of accounting, tax, and securities data findings.

Financial Investigator II's are at an advanced level. Positions conduct and participate in a wide variety of tax/financial, Medicaid, and securities' investigations which are generally complex in nature. At this level the analysis of situations or data requires evaluation of identifiable factors and use of good judgment in selecting methods and techniques to determine appropriate action. Positions function independently and receive minimal guidance performing day-to-day work, new projects, or assignments. Positions lead when mentoring less experienced investigative staff members.

Positions may require occasional/frequent overnight travel.

Recruitment Standards

Knowledge, Skills, and Abilities

- Thorough knowledge of state and federal tax, financial, and/or securities laws and regulations
- Thorough knowledge of audit methodologies and/or forensic accounting methods
- Thorough knowledge of investigative examination processes and procedures
- Intermediate knowledge of applicable judicial procedures
- Thorough knowledge of financial industry practices and/or Generally Accepted Accounting Principles (GAAP)
- Ability to work within established timelines
- Ability to maintain confidentiality and discretion when conducting business
- Ability to work independently and or as part of a team
- Ability to be flexible and adapt to change
- Ability to clearly communicate verbal and written information in a clear and concise manner
- Ability to guide and mentor staff on projects and assignments

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.

Minimum Education and Experience

Bachelor's degree in accounting, finance, business administration or criminal justice from an appropriately accredited institution, with eighteen credit hours of accounting coursework and four years of experience in auditing and/or investigating tax, financial, or securities crimes; or equivalent combination of education and experience.

Necessary Special Requirements (if applicable)

May require certification as a Law Enforcement Officer or Special Agent in accordance with the provisions of the North Carolina Criminal Justice Training and Standards Commission or the ability to achieve certification within one year of employment.