

Class Concept

Positions in this classification manage and/or perform advanced, 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 the most complex financial research and analysis. Applicable civil and/or criminal laws are those related to financial activities such as 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 make investigative assignments and review written investigation reports, subpoenas, search warrants, and witness statements and/or affidavits; research public records; review facts and documents; oversee and may participate in activities of assigned unit including conducting interviews of witnesses, taxpayers, and subjects and their legal representatives, law enforcement and judicial personnel, federal and state agencies, and others; and testify in judicial proceedings. Positions may direct and participate in the collection and storage of evidence, arrests, and execution of search warrants, undercover investigation, and other law enforcement operations pursuant to cases. Positions also oversee and may present findings to the Attorney General's office for prosecution, seizure of Point-of-Sale accounting systems, and analysis of accounting and tax data.

Positions at this level fulfill a managerial role in providing oversight for a unit, mainly through subordinate supervisors, coordinating the activities with responsibility for results, budgets, methods, and staffing. Positions work on a wide variety of case investigations with financial, tax, and securities issues of diverse scope where analysis of situations or data requires evaluation of a variety of factors. Positions supervise several Financial Investigations Supervisors and/or professional Financial Investigators. Positions exercise significant judgment and are accountable for establishing procedures and policies which determine appropriate actions to be taken.

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
- Thorough knowledge of applicable judicial procedures
- Thorough knowledge of financial industry practices and/or Generally Accepted Accounting Principles (GAAP)
- Intermediate knowledge of supervisory policies and practices
- Intermediate knowledge of law enforcement practices and procedures
- Ability to direct investigations of tax, financial and/or securities crimes/violations within established timelines
- Ability to develop plans to accomplish work operations and objectives
- Ability to direct, monitor, and review the work of subordinates
- Ability to clearly communicate verbal and written information in a clear and concise manner
- Ability to develop and maintain professional working relationships
- Ability to be flexible and adapt to change

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 seven years of progressive experience including two years of supervisory experience; or

Bachelor's degree in accounting, finance, business administration or criminal justice from an appropriately accredited institution with eighteen credit hours of accounting coursework, and six years of professional experience in auditing and/or investigating tax, securities, or financial crimes, including one year in the investigation of white collar, financial crimes and two years of supervisory experience; or an equivalent combination of education and experience.

Necessary Special Requirement

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.