

GENERAL DESCRIPTION OF CLASS

The FINANCIAL INVESTIGATOR 1 investigates individuals and businesses suspected of criminal or other unlawful activity (e.g., fraud, embezzlement, breach of fiduciary duty, misapplication of entrusted property, forgery or falsifying business records) principally through the examination and analysis of their financial records. Advises and guides Investigators on the financial aspects of their investigations.

DISTINGUISHING FEATURES

This class is the first of a two level series. Lack of ongoing investigation of the infiltration of organized crime into legitimate business and analysis to enable the state to appropriate assets under RICO distinguish it from the higher level. The focus on financial investigation requiring the use of advanced accounting and financial auditing principles and practices and the regular guidance given to other Investigators on financial investigations distinguish it from the Investigator series.

DUTIES AND RESPONSIBILITIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with the class. Individual positions may do all or some combination of the duties listed below as well as other related duties.

1. Case Review

Receives investigation referral and supporting information. Identifies legal issues, decides jurisdiction and plans the scope, timing, and direction of the inquiry. Decides if severity of crime and likelihood of conviction warrant cost and time of investigation.

Reviews case to figure out needed financial records and information. Confers with other law enforcement or regulatory jurisdictions to identify additional evidence or information needed or to coordinate the investigation. As appropriate, refers case to other law enforcement or regulatory jurisdiction. Identifies principals and witnesses to be interviewed and records to be examined.

2. Financial Investigations

Audits to figure out validity and accuracy of representations made in financial records. Analyzes records for misappropriation of corporate or individual funds or other fraudulent activity (e.g., illicit Medicaid billings or billing patterns). Analyzes suspect's net worth. Verify legitimate sources of income to disprove claims of acquisition of financial holdings.

Locates and questions people having pertinent information. As needed, does surveillance to tie financial aspects of case to nonfinancial aspects (e.g., when personal contacts occurred in relation to illicit financial activity). This may include covert activity (e.g., assuming a false identity as a Medicaid patient or photographing or videotaping suspects).

As needed, completes affidavits for search warrants. Requests subpoenas and conducts searches, on warrants executed by police officers, to seize evidence. Reviews financial documents seized and, as needed, constructs organized and detailed account of financial transactions.

Identifies and evaluates separate and distinct investigative matters that may arise during the investigation. Investigates or refers to proper authority.

Determines if evidence is sufficient to begin legal action. Compiles detailed reports including charts,

tables, and graphs to be used as evidence in court proceedings. Prepares final report of investigation. This includes summation of evidence and witnesses' statement, conclusions and recommendations to prosecute or close case.

3. Trial Support

Assimilates and organizes technical materials for the trial attorney's use. Prepares witnesses, including those who are hostile or disinterested, for testimony. Prepares trial lists of witnesses with summaries of expected testimony and predicted effectiveness. Identifies and prepares physical and documentary evidence connected with the case.

Determines the need for and coordinates the examination of specialized professionals (e.g., handwriting and medical experts). Develops exhibits to aid the explanation of difficult concepts to the jury. Testifies at trial to explain conduct and conclusions of investigations. Interprets evidence obtained.

4. Miscellaneous

Advises and assists other investigators to review intricate financial aspects of their cases by constructing and analyzing financial records.

Coordinates the state's efforts to audit instances of financial fraud and to figure out the disposition of fraudulently obtained funds. Oversees activities of investigators from agency or other law enforcement entities in complicated financial crime investigations. This includes assigning tasks and reviewing information and evidence obtained to ensure relevancy and admissibility.

Gives professional training about economic and Medicaid crime. Assists other law enforcement agency personnel to prepare documents and present evidence for unusual or difficult investigations.

RELATIONSHIPS WITH OTHERS

The Financial Investigator 1 has daily in-person and telephone contact to get information from people or organizations under investigation or who may have information pertinent to the investigation. The employee also has regular in-person and telephone contact with personnel of various local, State and Federal officials, including law enforcement and investigative agencies, to exchange information or coordinate investigations.

The Financial Investigator 1 has regular in-person contact with attorneys as part of a team to resolve cases, often requiring immediate court action. The employee has occasional in-person contact with judges, attorneys, juries, and others involved in court proceedings when testifying in court.

SUPERVISION RECEIVED

The Financial Investigator 1 works under general supervision. Assignments are verbal and written. Periodic work review is for thoroughness, accuracy, timeliness and effective coordination with other law enforcement and regulatory agencies, adherence to legal rights of suspects, and standards of conduct for investigations.

KNOWLEDGE AND SKILLS (KS)

- General knowledge of accepted accounting principles and practices.
- General knowledge of financial and business record keeping, including computerized data records.
- General knowledge of the accounting cycle.
- General knowledge of corporate structures including subsidiary activities and companies.
- General knowledge of governmental and fund accounting.
- Basic knowledge of law enforcement investigation methods and how to adapt them to unexpected developments or nonstandard circumstances.
- Basic knowledge of the rules of evidence for criminal and civil cases.
- Basic knowledge of the principles of business law.

- Skill in evaluating complaints, identifying legal issues, applying pertinent statutes and precedents, and determining a course of action.
- Skill in reviewing accounting transactions for conformance with generally accepted accounting principles.
- Skill in constructing an organized and detailed account of financial transactions from disorganized records.
- Skill in interpreting financial statements and other financial reports.
- Skill in evaluating internal control procedures for public and private organizations and identifying improvements.
- Skill in preparing written reports.
- Skill in oral communication including testifying.
- Skill in interviewing and questioning witnesses.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class may require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Additional KS requirements will be explained on the recruiting announcement.

Adopted 7/97

Revised

STATE OF OREGON
 Dept. of Administrative Services
 Human Resource Services Division