



DOR-TAX CRIMINAL INVESTIGATOR I

Characteristics of Work

This is specialized tax investigative work characterized by an analysis of accounting records and violations of Mississippi State law and regulations to determine criminal intent. The work typically involves allegations that cannot be verified directly and records that are incomplete requiring the ability to apply indirect methods of proof and to reconstruct data complicated by willful acts of concealment. Incumbent must have an attitude of independence, be self-reliant in analytical ability, and have experience in tax/accounting/auditing applications to identify the existence and nature of violations of the Commission. The work is broad in scope and involves sophisticated investigative techniques to be able to correlate and document these activities. Incumbent represents the Department of Revenue on the subject of tax fraud with federal, state, county, and municipal prosecutors and enforcement agencies and, in many instances, exercises functional supervision over professional/technical/clerical employees.

Examples of Work

Examples of work performed in this classification include, but are not limited to, the following:

Conducts tax evasion investigations of cases where evidence is difficult to identify because it is often fragmented and/or hidden in accounting systems of single, multi-location organizations.

Maintains liaison with local, state, and federal law enforcement agencies.

Responds to complaints from various sources, investigates suspected cases of tax theft, obtains evidence on and identifies relevant, fraudulent documents filed with the Commission.

Collects and authenticates evidence for the development of investigative cases. This includes, but is not limited to, conducting interviews of often adverse and hostile witnesses, gathering information from third-parties, reconstructing the financial records of an individual and/or organization, and using indirect methods of proof to verify violations.

Testifies to district attorney, judge, grand jury or at trial, preliminary or commission hearings.
Advises local District Attorneys on tax related issues during case and trial preparation.

Testifies in the courtroom, both criminal and civil.

Assists the Commission Board of Review and/or auditors to obtain documentation to uphold tax liabilities, penalties, and interest.

Assists District Bureau Directors with habitual tax compliance problems.

Performs related or similar duties as required or assigned.

Essential Functions

Additional essential functions may be identified and included by the hiring agency. The essential functions include, but are not limited to, the following:

1. Conducts tax evasion investigations of cases where evidence is difficult to identify.
2. Maintains liaison with local, state, and federal law enforcement agencies.

3. Responds to complaints from various sources, investigates suspected cases of tax theft, obtains evidence on and identifies relevant, fraudulent documents filed with the Commission.
4. Collects and authenticates evidence for the development of investigative cases.
5. Testifies to district attorney, judge, grand jury or at trial, preliminary or commission hearings.
6. Advises local District Attorneys on tax related issues during case and trial preparation.

Essential Competencies

The following underlying competencies are linked to the essential functions of the job. Employees in this position may be evaluated on these competencies as part of the performance appraisal system. Specific behaviors may be identified and included later by the hiring agency. Failure of an employee to successfully demonstrate some or all of these competencies, as deemed important by his or her reporting official, may result in the employee being placed on a performance improvement plan. If after a reasonable period of time, usually three (3) months, the employee fails to demonstrate successful performance, the employee may be terminated. These competencies include, but are not limited to, the following:

General Public Sector Competencies

Integrity/Honesty: Models and demonstrates high standards of integrity, trust, openness and respect for others. Demonstrates a sense of responsibility and commitment to the public trust through statements and actions. Demonstrates integrity by honoring commitments and promises. Demonstrates integrity by maintaining necessary confidentiality.

Work Ethic: Conscientiously abides by the rules, regulations and procedures governing work. Exhibits a strong work ethic by being productive, diligent, conscientious, timely, and loyal.

Service Orientation: Seeks to understand and meets and/or exceeds the needs and expectations of consumers. Treats consumers with respect, responding to requests in a professional manner, even in difficult circumstances. Provides accurate and timely service. Develops positive relationships with consumers. Demonstrates a commitment to quality public service through statements and actions.

Accountability: Is productive and carries fair share of the workload. Accepts responsibility for actions and results. Focuses on quality and expends the necessary time and effort to achieve goals. Demonstrates loyalty to the job and the agency and is a good steward of state assets. Deals effectively with pressure and recovers quickly from setbacks. Takes ownership of tasks, performance standards and mistakes. Has knowledge of how to perform one's job.

Self Management Skills: Maintains a positive attitude. Effectively manages emotions and impulses and appropriate balance between personal life and work. Treats all people with respect, courtesy, and consideration. Communicates effectively. Remains open to new ideas and approaches, shows flexibility to complete job within defined parameters. Is able to lead and follow. Avoids conflicts of interest. Promotes cooperation and teamwork.

Interpersonal Skills: Shows understanding, courtesy, tact, empathy and concern; develops and maintains relationships. Demonstrates cross cultural sensitivity and understanding. Identifies and seeks to solve problems and resolve conflict situations. Models appropriate behavior.

Communication Skills: Receives, attends to, interprets, and responds to verbal messages and other cues such as body language in ways that are appropriate to listeners and situations. Provides thorough and accurate information. Asks questions for clarification and to insure understanding. Expresses information to individuals or groups effectively, taking into account the audience and nature of the information; listens to others, attends to nonverbal cues, and responds appropriately. May make oral presentations.

Self-Development: Seeks efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development. Develops and enhances skills to adapt to changing organizational needs. Remains open to change and new information and ideas; adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles. Applies all information, training, and resources to advance to the next level. Copes effectively with change. Allows self and others to make mistakes and learns from those mistakes.

Technical Competencies

Communication Skills: Concisely and correctly answers questions and/or advises, explains or conveys information to the public, management, subordinates, and other entities. Asks appropriate questions to gain information needed to assist the taxpayer, perform an examination and/or investigation, or provide information to the public or agency personnel. Participates effectively in meetings, seminars, and training sessions. Presents information internally or externally using proper grammar, punctuation, and content. Appropriately documents information using tools such as: message screens, audit reports, letters, e-mails, reports, memorandums, etc. Presents facts or information to a group in written and/or oral form such as speaking to groups or testifying in a trial, providing necessary supporting documents. Prepares case reports for presentation to District Attorneys. Serves as Agency Representative in grand jury and criminal trials involving tax evasion cases.

Workflow Management: Schedules and manages workload to achieve goals. Works independently to resolve all tasks timely. Researches and finds solutions using all available informational resources. Effectively utilizes resources such as time, computer equipment, travel expense reimbursement, supplies, etc. Makes appropriate choices or exercises sound judgement for a variety of circumstances. Exercises appropriate level of professional skepticism based on information obtained. Adapts to a variety of situations and surroundings.

Functional Capability: Possesses expert knowledge of tax laws and is familiar with businesses and industries served. Reflects knowledge of proper accounting and audit related procedures to perform a variety of functions related to area of expertise. Operates at a general level of proficiency in using computer hardware and software. Possesses expert knowledge of criminal statutes and audits. Possesses expert knowledge of specialized areas or programs that are administered by the agency. Possesses knowledge of basic interview and interrogation techniques to document reliable testimony as it relates to tax violations. Possesses advanced knowledge of criminal and legal proceedings and trial preparation.

Professional Maturity: Able to assess the situation and appropriately respond. Exhibits the attributes of confidence, assertion, tolerance, patience, and empathy at the appropriate time. Manages conflicts and defuses situations. Knows when to refer an issue to the appropriate level. Aligns personal behavior with agency standards. Continuously assesses work unit for areas of improvements, implementing changes when necessary under scope of authority. Responds appropriately to supervision and administrative decisions. Is able to work under and with authority and accepts decisions.

Investigative Performance: Recognizes possible non-compliance outside the realm of current project or changes in tax laws, forwarding that information to appropriate district or jurisdiction. Possesses proper accounting knowledge to analyze and understand financial information. Quickly determines appropriate audit procedure, making the investigation effective and efficient. Develops criminal tax reports that are concise, self-supportive, explanatory, and legally defensible while identifying source, purpose, and conclusion. Determines appropriate legal action when criminal tax violations become apparent. Reviews case referrals for determining criminal intent. Correlates evidence obtained to violations of tax rules and regulations. Possesses extensive knowledge of indirect methods of accounting to reconstruct a financial record.

Mentoring or Training: Develops and/or leads training efforts of agency personnel or other entities. Assisting agency personnel with answers to complex questions within area of expertise.

Functional Supervision: Communicates organizational vision and understands effects of decisions on the organization and on other organizations as well as how external factors impact the organization. Acts as a change agent by initiating and supporting change within the agency. Understands and appropriately applies procedures, requirements, and regulations related to specialized areas of expertise. Administers special projects as directed. Assists director with special projects in area of expertise.

Minimum Qualifications

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

Physical Requirements: These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements. These are typical requirements; however, reasonable accommodations may be possible.

Moderate Work: May frequently exert force equivalent to lifting up to approximately 25 pounds and/or occasionally exert force equivalent to lifting up to approximately 50 pounds.

Vision: Requires the ability to perceive the nature of objects by the eye.

Near Acuity: Clarity of vision at 20 inches or less.

Midrange: Clarity of vision at distances of more than 20 inches and less than 20 feet.

Far Acuity: Clarity of vision at 20 feet or more.

Accommodation: Ability to adjust focus.

Speaking/Hearing: Ability to give and receive information through speaking and listening skills.

Motor Coordination: While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle or feel objects, tools or controls; and reach with hands and arms. The incumbent is frequently required to stand, walk, and stoop, kneel, crouch, or bend. The incumbent is occasionally required to climb or balance.

Experience/Educational Requirements:

Education:

A Bachelor's Degree from an accredited four-year college or university in Accounting or Accounting/Data Processing;

AND

Experience:

Four (4) years of experience in work related to the above described duties, one (1) year that must have included tax accounting and/or tax criminal investigation work;

OR

Experience:

One (1) year of successful performance as a DOR-Tax Auditor/Accountant III;

OR

Education:

A Bachelor's Degree including a minimum of twenty-four (24) hours of Accounting as identified below;

AND

Experience:

Four (4) years of experience in work related to the above described duties, one (1) year that must have included tax accounting and/or tax criminal investigation work.

Eighteen (18) hours in the following courses:

- Principles of Accounting I and II
- Intermediate Accounting I and II
- Federal Income Tax
- Auditing

The remaining six (6) hours may be selected from the following:

- Advanced Accounting
- Advanced Auditing
- Advanced Federal Income Tax Auditing Problems
- Accounting Systems
- Cost Accounting
- Business Law
- Managerial Accounting

Required Document:

Applicant must attach a valid copy of his/her transcript to verify required course work.

Substitution Statement:

Certification by the State of Mississippi as a Certified Public Accountant, or Certification as a Fraud Examiner by the National Association of Certified Fraud Examiners may be substituted for two (2) years of work experience above.

Interview Requirements

Any candidate who is called to an agency for an interview must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.