



AUDIT DEPT-AUDITOR SPECIAL AGENT TRAINEE

CHARACTERISTICS OF WORK:

This is entry level professional work as an enforcement auditor. During the period of orientation and training, the minimum educational requirements must be supplemented with supervised on-the-job training in case preparation, agency and division policies, and federal/state/county/municipal statutes. Trainees must be instructed in the course of their daily activities by Auditor Special Agents I and Auditor Special Agents II. Activities involve utilizing sophisticated investigative techniques to identify and document those activities concerning allegations of violations of the laws of the State of Mississippi by state, county, and local public officials or others who are responsible for public assets and assisting in developing cases to successfully prosecute same. Incumbent renders assistance to and assists in obtaining the cooperation of federal, state, county, and local law enforcement agencies and prosecutors. Such training must be supplemented with periodic lectures by Senior Auditor Special Agents and other professionals on specific subjects; general staff meetings on matters of common interest; and department bulletins, manuals, and digest of laws. In addition to thorough grounding in principles of accounting and standards of auditing, the trainee's training should involve developing some knowledge of state and federal laws in relation to the financial administration of the public offices thereof; familiarity with various accounting systems in the entities' accounting procedures; and a viewpoint of complete objectivity, detached, impersonal and unprejudiced, in the performance of investigative work characterized by an attitude of independence, self-reliance, and analytical ability. The work is subject to review by the Auditor Special Agents, Auditor Senior Special Agents, Deputy Director, and Director.

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.

EXPERIENCE/EDUCATIONAL REQUIREMENTS:

Education:

A Bachelor's Degree from an accredited four-year college or university with a minimum of twenty-one (21) semester hours in accounting as follows:

Required Course work

Principles of Accounting 3 hours
Intermediate Accounting 3 hours
Principles of Auditing 3 hours

The remaining 12 hours may be selected from:

Principles of Accounting II
Intermediate Accounting II
Income Tax Accounting I and II 2 hours
Governmental Accounting
Advanced Accounting
Managerial Accounting
Cost Accounting

Documentation Required:

Applicant must attach a copy of his/her transcript or other evidence to verify completion of required coursework.

Note:

Permanent employment is contingent upon successful completion of any Certified Law Enforcement Training Center in the State of Mississippi which is recognized by the Board of Law Enforcement Officer Standards and Training within two years of employment.

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.

Peripheral: Ability to observe an area that can be seen up and down or left and right while eyes are fixed on a given point.

Depth Perception: Three-dimensional vision. Ability to judge distances and spatial relationships so as to see objects where and as they actually are.

Ability to adjust focus: Ability to adjust the eye to bring an object into sharp focus.

Color Vision: Ability to identify colors.

Speaking/Hearing: Possesses the 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; and walk. The incumbent is occasionally required to climb or balance; and stoop, kneel, crouch, or bend.

COMPETENCIES:

The following competencies describe the knowledge, skills, abilities, and attributes that lead to a successful employee in this position. An applicant will be expected to exhibit these competencies or the ability to reach competency achievement within a specified time. These 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. Example behaviors are listed below each competency and are used for illustrative purposes only. Specific behaviors may be identified and included later by the hiring agency. It is understood that some of these behaviors might not be acquired until a reasonable time after hire. 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:

PUBLIC SECTOR COMPETENCIES:

Integrity and Honesty: Demonstrates a sense of responsibility and commitment to the public trust through statements and actions.

Models and demonstrates high standards of integrity, trust, openness, and respect for others. Demonstrates integrity by honoring commitments and promises. Demonstrates integrity by maintaining necessary confidentiality.

Work Ethic: Is productive, diligent, conscientious, timely, and loyal.

Conscientiously abides by the rules, regulations, and procedures governing work.

Service Orientation: Demonstrates a commitment to quality public service through statements and actions.

Seeks to understand and meets and/or exceeds the needs and expectations of customers. Treats customers with respect, responding to requests in a professional manner, even in difficult circumstances. Provides accurate and timely service. Develops positive relationships with customers.

Accountability: Accepts responsibility for actions and results.

Is productive and carries fair share of the workload. 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. Steadfastly persists in overcoming obstacles and pushes self for results. Maintains necessary attention to detail to achieve high-level performance. 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. Knows the organization's mission and functions and how it fits into state government.

Self Management Skills: Effectively manages emotions and impulses and maintains a positive attitude.

Encourages and facilitates cooperation, pride, trust, and group identity; fosters commitment and team spirit; works effectively and cooperatively with others to achieve goals. Treats all people with respect, courtesy, and consideration. Communicates effectively. Remains open to new ideas and approaches. Avoids conflicts of interest. Promotes cooperation and teamwork.

Interpersonal Skills: Shows understanding, courtesy, tact, empathy, and concern to develop and maintain relationships.

Demonstrates cross cultural sensitivity and understanding. Identifies and seeks to solve problems and prevent or resolve conflict situations. Encourages others through positive reinforcement.

Communication Skills: Receives, attends to, interprets, and responds to verbal messages and expresses information to individuals or groups effectively.

Receives other cues such as body language in ways that are appropriate to listeners and situations. Takes into account the audience and nature of the information; listens to others, attends to nonverbal cues, and responds appropriately. May make oral presentations. Communicates ideas, suggestions, and concerns, as well as outcomes and progress throughout the process of an activity. Provides thorough and accurate information.

Self-Development: Adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles.

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.

TECHNICAL COMPETENCIES:

Communication Skills: Shares information in writing or verbally

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. Compiles documentation and writes reports used to recover public funds or for civil/criminal proceedings. Prepares reports of audit investigative findings and makes recommendations to the Auditor Senior Special Agents, Deputy Director, and Director as to appropriate action.

Workflow Management: The ability and willingness to perform work within defined specifications and timelines and to manage conflicting priorities.

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 judgment 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 or is capable for developing the specific knowledge and technical abilities to succeed in the specified position.

Possesses basic knowledge of laws and is familiar with agencies 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 basic knowledge of criminal statutes and audits. Possesses basic 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 violations. Possesses basic knowledge of criminal and legal proceedings and trial preparation.

Professional Maturity: Possesses the capacities and aptitudes acquired by means of personal or professional experience, which enable functions to be fulfilled, and enables the incumbent to deal with situations in the workplace in a professional manner.

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: Possesses the abilities and attributes to identify and document activities within an investigation.

Evaluates an entity's accounting system and internal controls and applies appropriate audit procedures which are chosen and executed in accordance with generally accepted auditing standards. Recognizes possible non-compliance outside the realm of current project or changes in tax laws, forwarding that information to appropriate district or jurisdiction. Quickly determines appropriate audit procedure, making the investigation effective and efficient. Interviews persons and reviews records to compile evidence for presentation to agency and/or other appropriate federal/state/county/local level officials. Performs field investigations and surveillance as necessary. Investigates and answers complaints of violations by state, county, and municipal employees and elected officials. Develops and operates sources of information and confidential informants capable of producing information regarding illegal activity. Conducts audit investigations of possible violations of the law.

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. Assists in conducting investigations in accordance with generally accepted auditing standards.
2. Assists in the preparation of cases and testifies in court.
3. Compiles documentation and prepares reports.

EXAMPLES OF WORK:

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

Reads and has a basic knowledge of the laws creating and regulating state agencies, counties, school districts, and other boards and institutions to which a work assignment has been given.

Interviews persons and reviews records to compile evidence for presentation to agency and/or other appropriate federal/state/county/local level officials.

Assists in field audit investigations and performs surveillance as necessary.

Assists in audit investigations and complaints of violations by state, county, and municipal employees and elected officials.

Prepares audit investigative reports and consults with superior on actions to be taken.

Conducts audit investigations of possible violations of the law.

Assists in compiling documentation and writing reports used to recover public funds or for civil/criminal proceedings.

Assists in the preparation of reports of audit investigative findings and makes recommendations to the Auditor Special Agents, Auditor Senior Special Agents, Deputy Director, and Director as to appropriate action.

Assists in the development and operation of sources of information and confidential informants capable of producing information regarding illegal activity.

Performs related or similar duties as required or assigned.

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.