

**CONFIDENTIAL INVESTIGATOR (FINANCE)**

**General Statement of Duties and Responsibilities**

This class of positions encompasses work in the performance of strenuous investigations pertaining to fraud activities involving tax fraud. There are three Assignment Levels within this class of positions with varying degrees of difficulty and responsibility. All personnel perform related work.

Conducts confidential and sensitive investigations and studies concerning the corruption, misconduct or other illegal, unethical or improper activities involving tax fraud.

**Assignment Level I**

Under supervision with some latitude for independent action or decision, conducts civil or criminal investigations of reported or suspected violations of the New York City Tax Laws.

**Examples of Typical Tasks**

Performs investigative and/or field work to ascertain facts and make determinations concerning illegal, fraudulent, unethical or improper activities as directed. May operate a motor vehicle.

Testifies at hearings and court proceedings.

Performs joint investigations of confidential matters in conjunction with law enforcement agencies at federal, state and local levels such as the Department of Investigation and all other investigative and/or prosecutorial offices.

Performs surveillance; interviews subjects and/or witnesses.

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Assignment Level II

Under general supervision with considerable latitude for the exercise of independent action or decision, performs work of greater difficulty in the conduct of criminal or civil investigations concerning reported or suspected violations of the New York City Tax laws.

Examples of Typical Tasks

Examines and analyzes financial, public and/or agency records; maintains case records; prepares reports; makes recommendations as to appropriate action to be taken following investigation.

Prepares reports and makes recommendations as to appropriate actions to be taken following investigation.

May train and supervise Assignment Level I staff.

Performs undercover work and maintains surveillance of activities of suspected tax violators.

Operates electronic surveillance equipment.

Gathers evidence to show probable cause to a judge, in order to obtain search warrants and obtains same in accordance with the laws of search and seizure.

Gives expert testimony before grand or petit juries and administrative tribunals related to facts discovered during investigations.

In the temporary absence of supervisor, may perform the duties of that position.

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Assignment Level III

Under direction with wide latitude for the exercise of independent action or decision, performs work of greater difficulty in the conduct of criminal or civil investigations concerning reported or suspected violations of the New York City Tax laws.

Examples of Typical Tasks

May train and supervise Assignment Level I and II staff.

Performs data analytics to identify targets of investigation using confidential databases and public information.

Supervises civil or criminal investigations of reported or suspected violations of New York City tax laws.

Qualification Requirements

1. A baccalaureate degree from an accredited college or university, including or supplemented by 12 semester credits in criminal justice, forensic auditing, forensic science, police science, criminology, criminal justice administration and planning and/or law or a related field; or
2. An associate degree or 60 semester credits from an accredited college or university, including or supplemented by 6 semester credits in the field stated in "1" above and two years of satisfactory, full time experience as an investigator performing investigations involving criminal and/or fraudulent activities, corrupt, unlawful or unethical nature involving public or private funds; or
3. A four-year high school diploma or its educational equivalent and four years of satisfactory, full time experience as in "2" above.

**CONFIDENTIAL INVESTIGATOR (FINANCE)** (continued)

**Qualification Requirements** (continued)

**Special Note:**

To be assigned to Assignment Level II, candidates must have one year of experience at Assignment Level I or two years of comparable investigative experience in the areas related to the assignment.

To be assigned to Assignment Level III candidates must have two years of experience in Assignment Levels I and/or II or three years of comparable investigative experience in the areas related to the assignment.

Employees in this class of positions are designated as Peace Officers by the New York State Criminal Procedure Law. Therefore, candidates must be found qualified to serve as Peace Officers.

Candidates must possess a Motor Vehicle Driver License valid in New York State.

Peace Officer eligibility and driver license must be maintained for the duration of employment.

Employee must be found eligible to access both US Department of Justice and US Department of Treasury databases.

**Direct Lines of Promotion**

None. This class of positions is classified in the Non-Competitive Class.