

CLASS TITLE: SPECIAL INVESTIGATION UNIT SUPERVISOR

Class Code: 02680600
Pay Grade: 28A
EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To plan, organize, coordinate, review and participate in special field and office investigations of any assigned tax matters resulting from complaints of alleged tax evasion, avoidance, or fraud, especially with reference to the state's excise tax laws, rules, and regulations; and to do related work as required.

SUPERVISION RECEIVED: Works under the general direction of a superior from whom assignments are received in broad outline from with wide latitude for the exercise of initiative and independent judgement; work is reviewed through conferences and reports for results obtained and for conformance to established policies, provisions of law, rules, and regulations and for adherence to accepted investigative methods, practices and techniques.

SUPERVISION EXERCISED: Plans, coordinates, supervises and reviews the activities of subordinate staff assigned to assist in special investigations; reviews work in process and/or upon completion for results obtained and for conformance to established policies, provisions of law, rules and regulations and for adherence to accepted investigative methods, practices and techniques.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To plan, organize, coordinate, review, and participate in special investigations of any assigned tax matters resulting from complaints of alleged tax evasion, avoidance, or fraud, especially with reference to state's excise tax laws, rules, and regulations.

To conduct and/or supervise special observations of alleged violators, suspect premises, and known violators, and to hold special interviews which may involve alleged criminal matters.

To review and analyze the books and records of taxpayers where possible irregularities or violations may exist and to compare the findings of such reviews with reports and other data previously submitted or otherwise available.

To determine whether irregularities or violations of law or regulations have been uncovered by investigations and to review the evidence in reports submitted by subordinates for referral to superiors for both civil and/or criminal actions.

To oversee inspections on the premises of cigarette distributors, dealers, wholesalers, manufacturers and other subject to the state's excise tax laws, particularly those laws and regulations pertaining to cigarettes.

To prepare special reports containing specific data and analysis of previously conducted investigations.

To train subordinate staff in the conduct of routine investigations and inspections, interview techniques, and record analysis.

To maintain liaison with other federal, state, and local law enforcement and investigative agencies dealing with potentially illegal tax matters.

As required, to represent the agency at special meetings and planning sessions with other agencies or industry representatives.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPABILITIES: A thorough knowledge of the principles, practices and techniques of investigative procedures in both civil and criminal areas and the ability to make difficult and complex determinations involving civil or criminal action recommendations; a thorough knowledge of accounting and applicable provisions of state laws and the ability to apply such knowledge in dealing with taxpayer liability, determinations and assessments in interviews or conferences with taxpayers or their representatives; a thorough knowledge of the market distribution system for the tax involved (e.g., retailers, wholesalers, distributors, manufactures for cigarette tax purposes) and the ability to use such knowledge in interacting with prime members of the market system and related permits, licensees, dealers and other associations; the ability to present the results of investigations to taxpayers and superiors, and to attempt to reach agreement on determination of tax liability and/or procedural defectiveness; the ability to prepare and present written reports with facts, findings and recommendations; the ability to establish and maintain effective working relationships with various federal, state and local investigative and law enforcement agencies; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in Accounting, Law, or Business Administration; and

Experience: Such as may have been gained through: employment in a responsible supervisory position in an accounting, tax investigative, or legal capacity involving the application of criminal laws in the analysis of business and related records.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

SPECIAL REQUIREMENT: At the time of appointment, must be must possess a valid R.I. Driver's license. Said License must be maintained as a condition of employment.

Class Created: August 25, 1991
Editorial Review: 3/15/03