

FORENSIC ACCOUNTANT

DEFINITION

Performs specialized professional-level investigative and auditing work utilizing accounting, auditing, and investigative skills in connection with alleged waste, fraud, violations of District policy, and other complaints brought against District employees, vendors, contractors and other entities under the jurisdiction of the District.

TYPICAL DUTIES

Plans, and coordinates the forensic examination and analysis of complex financial records and documents related to investigations and audits.

Analyzes financial related evidence; gathers, assembles, preserves, and reports facts and evidence resulting from investigations and audits; submits recommendations regarding case filings; and draws conclusions and expresses opinions based on evidence to advise administrators on methods of resolution or prevention.

Assists investigators in interviewing subjects and witnesses to obtain information regarding financial transactions and activities, and advises, instructs, and guides investigators in financial investigative techniques and on technical accounting matters.

Investigates and reconstructs accounting books and records which have been destroyed or falsified, traces funds through bank accounts to source or to ultimate disposition, and examines and summarizes bank records.

Examines and analyzes financial records including audits prepared by private Certified Public Accountant (CPA) firms and governmental entities in connection with criminal investigations and audits.

In consultation with investigators, determines the appropriateness of investigative audits and designates which records are to be seized or subpoenaed and used as evidence in specific cases.

Determines whether District accounting and financial operations are conducted in compliance with District policies and procedures and with State and federal regulations.

Writes and edits reports presenting investigation findings, appraisals, conclusions, and recommendations.

Testifies in court as an expert witness in forensic accounting.

Develops and recommends new or revised accounting systems and procedures; methods of distributing and estimating income and expenditures, and methods for receiving, recording, and disseminating information.

Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Forensic Accountant conducts audits and investigations involving complex financial and operational systems in relation to alleged waste, fraud, and other complaints brought against District employees, vendors, contractors, and other entities under the jurisdiction of the District.

The Deputy Inspector General of Investigations plans, directs, organizes, and reviews the functions of the Office of Investigations.

An Investigator participates in and conducts investigations regarding possible fraudulent activities.

SUPERVISION

General direction is received from the Supervising Investigator or the Deputy Inspector General, Investigations. Work direction may be given to lower-level technical and clerical staff.

CLASS QUALIFICATIONS

Knowledge of:

- Fundamental principles of accounting and auditing
- Generally Accepted Accounting Principles (GAAP)
- Investigative fraud techniques
- Accounting and anti-fraud software to compile data and identify patterns, such as IDEA Data Analytics Software and ScanWriter
- Criminal law, civil law, rules of evidence, and expert witness matters
- Economic and financial crimes
- Interviewing techniques
- Microsoft Windows operating systems
- Microsoft Word, Excel, Access, and Outlook
- QuickBooks and other accounting software packages

Ability to:

- Utilize investigative techniques to conduct thorough investigations
- Question witnesses, informants, subjects, victims, and others
- Recognize relevant and material information and direct gathering of pertinent evidence during an investigation
- Reconstruct accounting books and records that have been destroyed or falsified
- Analyze and report on financial statements, data, and evidence
- Express sensitive and complex information clearly, in writing and orally
- Prepare clear, concise, and conclusive reports
- Maintain confidentiality of evidence gathered
- Work effectively with a wide range of District personnel and the public
- Manage a heavy workload
- Communicate difficult concepts effectively orally and in writing
- Qualify to testify in court as an expert forensic accountant witness

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, finance, or a related field.

Experience:

Five years of professional-level accounting or field-auditing experience. Experience in forensic accounting is preferable. Experience in governmental accounting and experience with automated accounting systems is preferable.

Special:

Certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) is required. Certification as a Certified Fraud Examiner (CFE), Certified Fraud Specialist (CFS) or Certified Forensic Accountant (CFA) is preferable.
A valid California driver's license and the availability of private transportation or the ability to utilize an alternative method of transportation.

This class description is not a complete statement of essential functions, responsibilities, or requirements. Entrance requirements are representative of the minimum level of knowledge, skill, and/or abilities. To the extent permitted by relevant law, management retains the discretion to add or change typical duties of a position at any time as long as such addition or change is reasonably related to existing duties.

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