

FORENSIC ACCOUNTANT

DISTINGUISHING FEATURES OF THE CLASS: Under general supervision, an incumbent of this class is responsible for conducting complex audits and investigations of financial records of corporations, partnerships and individuals suspected of being in criminal violations of the Penal Law and other laws of the State of New York. Work requires a high degree of independent judgment and advanced accounting knowledge, along with strong skills in financial analysis. Incumbents perform investigative research and present results and recommendations in the form of written presentations as well as grand jury and court testimony. Does related work as required.

EXAMPLES OF WORK: (Illustrative Only)

Conducts forensic analyses to determine whether or not an offense has occurred, the methodology used to commit the offense, and the total financial loss to the victim;

Performs complex professional analyses and audits of financial records pertaining to alleged criminal activity;

Gathers and analyzes financial data, verifying the accuracy of financial records;

Prepares or assists in the preparation of, interrogation of or exhibits for legal proceedings regarding financial matters;

Conducts interviews and conferences with representatives of government agencies, financial institutions and others to obtain relevant information;

Prepares reports of interviews, observations, findings and conclusions;

Prepares questions or areas of questioning and exhibits for witnesses subpoenaed to testify in court;

Participates in private and public hearings;

Observes proceedings and provides assistance to counsel;

Provides factual testimony at hearings on evidential material, investigative findings and recommendations for action;

Prepares demonstrative exhibits and evidence to be used in proceedings;

Provides expert testimony when appropriate to explain accounting principles and investigative findings;

Uses computer applications or other automated systems such as spreadsheets, word processing, calendar, e-mail and database software in performing work assignments;

May perform other incidental tasks, as needed.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES: Thorough knowledge of generally accepted accounting and auditing principles and standards; thorough knowledge of techniques and practices used in investigating financial records; knowledge of State and Local Laws, rules and regulations governing financial operations in the public and private sectors; knowledge of methods and techniques for work organization, statistical and graphic presentations, and effective verbal presentation of technical information to diverse audiences; ability to interpret and record financial data; ability to analyze complex accounting and auditing problems; ability to prepare and provide detailed, accurate and technically concise investigative reports and complex correspondence containing findings, conclusions and recommendations; ability to communicate effectively, both verbally and in writing; ability to understand and follow complex oral and written directions, regulations, laws, etc.; ability to use of computer applications such as spreadsheets, word processing, calendar, e-mail and database software; ability to read, write, speak, understand and communicate in English sufficiently to perform the essential functions of the position; thoroughness; accuracy; discretion; tact; resourcefulness; initiative; sound professional judgment; physical condition commensurate with the demands of the position.

MINIMUM ACCEPTABLE TRAINING AND EXPERIENCE: A Bachelor's* or Master's Degree* in Accounting, Business Administration, Finance or Economics or a closely related field, which must have included 24 credits* in Accounting, five years of accounting experience where the primary function of the position was professional accounting** or auditing**, two years which must have been focused in the field of investigative auditing, and either (a) current NYS CPA designation or (b) current CFE (Certified Fraud Examiner) designation.

SUBSTITUTIONS: Satisfactory completion of 30 credits* towards a Master's Degree* in Accounting, Business Administration, Finance or Economics or a closely related field, may be substituted on a year for year basis for one year of experience.

*SPECIAL NOTE: Education beyond the secondary level must be from an institution recognized or accredited by the Board of Regents of the New York State Department of Education as a post-secondary, degree-granting institution.

**DEFINITION: Professional accounting or auditing is the application of generally accepted accounting principles and knowledge in the analysis, review and interpretation of financial data, as well as the preparation and presentation of financial statements and other documents in such a way as to assist management with decision making; in the formulation of policies; with planning, evaluation and control of resources and assets; and to better manage and control the operations of the organization. The focus is towards formulating strategies, developing plans, providing tools to assist with decision making, production of financial statements and tax documents, etc., and not on the day-to-day recording, processing, review or reconciliation of financial transactions.

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J.C.: Non-Competitive†
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Job Class Code: E0922
Job Group: XIII