

CRIMINAL INVESTIGATION SUPERVISOR

NATURE OF WORK IN THIS CLASS:

Manages the programs of the Criminal Investigation Branch in the Department of Revenue and Tax, including the criminal and civil income tax investigation, internal affairs investigation, internal security, and investigations involving tax disclosures and attempts to interfere with the administration of the Guam Income Tax Laws.

ILLUSTRATIVE EXAMPLES OF WORK: (The examples listed do not include all the duties which may be performed.)

Plans and directs the criminal and civil investigation functions under the jurisdiction of the Department of Revenue and Taxation.

Formulates policies and procedural guidelines for the conduct of intelligence investigations of alleged or suspected criminal tax cases by subordinate investigators.

Establishes and maintains investigation priorities; seeks the assistance of the Attorney General on cases needing immediate legal assistance; coordinates intelligence activities with other divisions of the department, the Attorney General's Office or other law enforcement agency concerned.

Reviews and recommends to the Director the referral of criminal cases investigated to the Attorney General's Office for prosecution.

Assists the Attorney General's Office in the preparation of cases for trial; testifies in court as expert witness for the government.

Participates in civil proceedings regarding the resolution of any civil action, supporting the recommendations made and to resolve any sensitive or highly controversial matters involving the applications of the tax laws and regulations.

Holds conferences with prospective defendant and his/her representative.

Coordinates joint investigation programs with Collections and Examinations Branches of the Department.

Plans and directs special enforcement activities with other law enforcement agencies(both local and Federal).

Participates in the conduct of highly sensitive and complex investigations.

Plans and directs all internal affairs investigations within the Department of Revenue and Taxation.

Formulates policies and procedural guidelines for internal security of the Department of Revenue and Taxation.

Plans and directs investigations involving disclosures in addition to cases of interference with the administration of tax laws.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of management.

Knowledge of income and business privilege tax laws with emphasis on tax fraud.

Knowledge of the principles and techniques of criminal investigation.

Knowledge of criminal and civil rules of evidence.

Ability to administer the tax investigation functions of the Department.

Ability to interpret and apply pertinent laws, rules, regulations, court decisions and other guidelines.

Ability to make work decisions in accordance with program guidelines.

Ability to evaluate operational effectiveness and recommend and implement changes in pertinent laws, policies and procedures to improve program effectiveness.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare reports.

Skill in the use and care of firearms.

Skill in fact-finding techniques.

Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

- a) Two years of experience as a Tax Investigator II or equivalent work, and graduation from a recognized college or university

with a Bachelor's degree in accounting, business administration or related fields, including or supplemented by 18 semester hours of intermediate/advance accounting, auditing and/or income tax subjects; or

- b) Two years of experience as a Tax Attorney and graduation from a law school accredited by the American Bar Association; or
- c) Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities and skills.

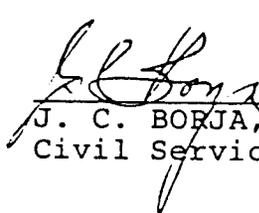
NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid driver's license.

Possession of a firearms qualifying certificate.

Established: October, 1984

Pay Range: 44



J. C. BORJA, Executive Director,
Civil Service Commission