

STATE OF NEBRASKA CLASS SPECIFICATION
REVENUE INVESTIGATOR

EST: 07/84 – REV: 11/11
CLASS CODE: X62730

DESCRIPTION: Under limited direction conducts law enforcement and background investigations for purposes of determining whether or not criminal violations of Nebraska laws administered by the Tax Commissioner of the Department of Revenue have occurred and enforces Lottery and Charitable Gaming statutes; performs related work as assigned.

DISTINGUISHING CHARACTERISTICS: Positions in this class apply independent judgment and discretion to determine: a) whether or not to pursue investigations of reported criminal activity such as tax evasion, violation of charitable gaming laws, or other related crimes b) determine what further course of action to pursue once the investigations are complete, and c) establishes relationships and/or partnerships with local police departments, the FBI, Attorney General's office, County Attorney's, the U.S. Postal service, or other law enforcement entities for the purposes of coordinating criminal investigations, prosecution and d) provides technical advice to agency personnel regarding law enforcement procedures pertaining to criminal violations of Nebraska laws administered by the Tax Commissioner or the Department of Revenue.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

Reviews and investigates reports and complaints of or suspected violations of Nebraska laws administered by the Tax Commissioner or the Department of Revenue. Plans and conducts complex investigations.

Reviews documents and financial records of businesses, individuals or licensed gaming activities to determine compliance with Nebraska laws administered by the Tax Commissioner or the Department of Revenue.

Locate, interview, and take statements from potential witnesses and/or persons suspected of illegal activities. Subpoena records from business, banks, corporate officials, or individuals. May obtain search and arrest warrants. Gathers, assembles, and preserves factual statements, affidavits, and other physical evidence for use in civil or criminal actions. Safeguard evidence for criminal and civil prosecution.

Conducts surveillance of potential criminal activity; develops and work with informants.

Writes investigatory reports to include clear, concise, detailed, and comprehensive information reflecting all investigative techniques applied, relevant facts, and summaries to be reviewed by the attorneys and prepare case files of the investigation.

Coordinates involvement of other law enforcement agencies and local governments such as city police, county sheriffs, State Patrol, County Attorney's and Attorney General's office as needed. Prepares testimony and testifies at administrative, civil, and criminal proceedings.

May conduct extensive financial investigations to detect and prevent hidden ownerships, criminal acts involving illegal gambling activities, involvement of organized crime in state gambling activities, or illegal manufacture, transportation, importation, sales, or distribution of gambling equipment and paraphernalia.

May review gaming operations and license applications prior to approval.

May coordinate and supervise the physical security for the Lottery and Lottery vendors, including the operation of sophisticated security monitoring equipment and supervising the activities and conduct of contracted uniformed security officers.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed at entry level to perform the work assigned.)

Knowledge of: rules of evidence, laws of arrest, search and seizure, and basic court procedures; criminal investigation techniques and procedures; principles of identification, preservation, and presentation of evidence; general accounting and bookkeeping principles; automated record systems; crimes such as fraud, embezzlement, extortion, bribery, larceny, tax evasion, conspiracy to defraud, gambling, or racketeering activities.

Ability to: conduct extensive investigations which may result in criminal prosecution; analyze, prepare, and present evidence under criminal proof standards in writing and oral testimony; review evidentiary leads and select and investigate leads effectively; establish and maintain effective relationships with government officials, police units, agency staff and the general public; recognize pertinent resources in order to pursue an investigation to a conclusion; communicate both orally and in writing; clearly communicate the position of the Agency; analyze written documents for compliance with laws and regulations,

Skilled in: persuasive communication and investigative interviews; analyzing, preparing, and presenting evidence under criminal proof standards in written and oral testimony; planning and organizing work; maintaining effective relationships with government officials, police units, gaming and lottery industry personnel, and the general public; preparing clear, concise written reports; and applying the steps of due process.

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Coursework/training in criminal justice, law enforcement, police science, criminology, or related field and experience conducting criminal investigations.

LEGAL REQUIREMENTS:

Per Neb. Rev. Statute 9-808 (3)(c), Any individual convicted of any crime involving moral turpitude, fraud, theft, theft of services, and theft by deception and any individual whose constitutional rights have been forfeited and not restored shall not be eligible for employment in the division.

SPECIAL NOTES:

The sensitive nature of this work requires, as prerequisite to employment, that all applicants undergo an extensive personal background investigation that may check for: a) any criminal record; b) a driving record; c) credit rating d) other personal background information necessary to ascertain compliance with Neb. Rev. Statute 9-808 (3) (c), and e) fingerprint check conducted through the Nebraska State Patrol.

Must be available for significant travel involving overnight stays.

State agencies are responsible to evaluate each of their positions to determine their individual overtime eligibility status as required by the Fair Labor Standards Act (FLSA).