

DEKALB COUNTY

ITEM NO.

HEARING TYPE

Action

BOARD OF COMMISSIONERS

BUSINESS AGENDA / MINUTES

MEETING DATE: April 28, 2015

ACTION TYPE

Resolution

SUBJECT: **Auditor Investigator to Serve with the Office of the Internal Auditor**

DEPARTMENT: Board of Commissioners

PUBLIC HEARING: YES NOATTACHMENT: YES NoINFORMATION CONTACT: Commissioner Sharon Barnes
Sutton

PAGES: 2

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Normal Coursed 2/10/15; Deferred 2/24/15, 3/24/15

PURPOSE:

To establish the position of an Auditor Investigator that will serve within the Department of the Internal Auditor.

NEED/IMPACT:

The Auditor Investigator will conduct investigations of incidents reported for the purpose of establishing whether there is a reasonable basis to suspect a problem exists and the extent of the problem (potential loss and/or programmatic impact). The investigation would entail identifying parties that may be involved and their respective roles, interviewing potential sources of information, obtaining, and/or establishing the location of, supporting evidence, and otherwise documenting suspected acts of financial fraud, malfeasance, misuse, criminal activity, misappropriation, and/or gross incompetence in the management and utilization of public resources.

The candidate may be responsible for examining and analyzing financial reports; conducting financial and programmatic reviews and audits; conducting interviews; preparing reports; and testifying at hearings and court proceedings. Additionally, the Auditor Investigator may also be required to work with other investigative units and prosecutorial agencies.

RECOMMENDATION(S):

The DeKalb County Board of Commissioners in consultation with the DeKalb County Law Department, Department of Human Resources and the Association of Local Government Auditors (ALGA) shall take the necessary action to set forth the mission, qualifications, responsibilities and duties for the Auditor Investigator.

The following is a listing of ALGA approved responsibilities and qualifications that may be considered when formulating the position of Auditor Investigator:

Responsibilities

- Plan, lead, and conduct fraud investigation, detection, and control projects
- Demonstrate proficiency in the use of fraud examination principles, fraud detection methodology, and internal control assessment
- Identify, collect, and analyze qualitative and quantitative data from a variety of sources to extract fact-based information that is significant to the project
- Conduct both friendly and adversarial interviews and meetings designed to elicit useful, relevant, and reliable information for fraud investigation, detection, and control assessment projects
- Prepare, obtain, and analyze signed, sworn witness statements
- Evaluate facts, employ sound deductive reasoning to draw and support appropriate conclusions, and make recommendations
- Provide clear, concise, and fact-based reports (verbal and written) of project results to internal and external stakeholders including department management and prosecutors
- Provide testimony in administrative, civil or criminal hearings
- Coordinate investigative activities with those of other agencies
- Maintain high standards of conduct, honesty, and integrity in both official and personal matters

Qualifications of the ideal candidate

- Graduation from an accredited four-year college or university, plus a minimum of two years related experience
- Master's degree from an accredited college or university or professional license of certification (CFE, CPA, CIA, CGAP, CISA, CGFM, or JD) can substitute for one year of related experience
- Knowledge of applicable laws, rules and regulations, including the U.S. Constitution, the U.S. Federal Rules of Evidence, the Federal Rules of Criminal Procedure, Georgia State Criminal Codes and Statutes, as well as other pertinent statutes such as the Privacy, Freedom of Information, and Whistleblower Protection Acts
- Knowledge of theories, principles, and practices of investigation and internal control as well as the ability to apply such knowledge to fraud investigation, detection, and control projects
- Skill in planning, leading, and coordinating fraud investigation, detection, and control projects
- Skill in identifying, obtaining, and analyzing information from a variety of sources and evaluating facts and employing sound deductive reasoning to draw appropriate conclusions
- Skill in flexing communication styles in order to maximize the amount and quality of information obtained from others

- Skill in compiling information and creating and delivering clear, concise and fact-based verbal and written reports
- Ability to exercise tact, objective judgment, and effective conflict resolution skills when in confrontational or adversarial situations
- Ability to adhere to appropriate professional standards
- Ability to establish and maintain good working relationships with county employees and managers, law enforcement and prosecutorial agencies, and the public