



ASO6 Forensic Accountant, Forensic Accounting Section - Crime Services

ORGANISATIONAL OVERVIEW

South Australia Police (SAPOL) provides a diverse range of services to the community. These services are aimed at producing a safe and peaceful environment by the minimisation of crime and disorder. It is a large complex organisation which, because of the nature of its operations, is constantly subject to public scrutiny and accountability. It provides services to a range of different locations (over 100) spread across the State on a 24 hour a day basis.

SAPOL's vision is to provide 'Safer Communities'. All SAPOL employees are guided by Our Values of Service, Integrity, Courage, Leadership, Collaboration and Respect. SAPOL is an organisation with a proud history and an exciting vision for the future.

POSITION OVERVIEW

Summary

The Forensic Accountant is accountable to the Senior Forensic Accountant for the conduct of financial aspects of police investigations and providing effective input into investigations relating to serious criminal activity (including organised crime and proceeds of crime recovery). The Forensic Accounting Section sits within the Financial & Cybercrime Investigation Branch (FCIB). FCIB provides a highly specialised and professional investigation service for complex and organised financial and cybercrimes that are beyond the resource capabilities and expertise of other areas of SAPOL. The Branch consists of six sections – Serious and Organised Financial Crime Investigation Section, Cybercrime Investigation Section, Intelligence Section, Digital Evidence Section, Confiscation Section and Forensic Accounting Section.

The Forensic Accountant is responsible for providing (on a state-wide basis) a specialist analytical accounting service for the purpose of providing expert evidence for criminal and civil proceedings conducted by or on behalf of the South Australia Police.

The position is responsible for ensuring the financial aspects of police investigations including money laundering activities are addressed and the identification and tracing of the

Service

Integrity

Leadership

Collaboration

Courage

Respect



proceeds of crime. The tracing of criminal assets and confiscation of proceeds of crime is a worldwide strategy to deter and destabilise organised crime. To ensure criminals are appropriately dealt with, the Forensic Accountant is required to assist the Senior Forensic Accountant or other Forensic Accountants in providing expert advice and maintaining liaison with South Australia Police and other government agencies. The position has autonomy in terms of professional accounting judgement and will prepare and present accounting evidence in a Court in support of criminal charges and in civil proceedings. In some cases, the Forensic Accountant will be declared to be an expert witness in which case special Rules of the Court apply.

Special Conditions

Work Status	The incumbent must hold a current Australian work eligibility status and will be subject to a criminal history check. The incumbent may be assigned to other duties at this remuneration level or equivalent.
Location	Based in Adelaide CBD.
Qualifications	Degree level qualification in Accountancy, Finance, Economics, Commerce or other relevant field majoring in accounting and membership (or studying toward a membership) of a professional accounting body with a status of a least Certified Practising Accountant, Chartered Accountant or equivalent.
Out of Hours Work	Some out of hours work may be required.
Travel	Some intrastate and interstate travel may be required.
Performance Management	The incumbent is required to participate in SAPOL’s iEngage program.

Reporting / Working Relationships

The Forensic Accountant is responsible to the Senior Forensic Accountant and reports directly, for operational purposes, to police investigation officers and other enforcement agencies as required. The Forensic Accountant is required to cooperate and liaise with officers from other areas of South Australia Police such as Investigation Support Branch, Serious and Organised Crime Branch, Major Crime Investigation Branch, the Confiscation Section, Serious and Organised Financial Crime Investigation Section and Office of the Director of Public Prosecutions.

The Forensic Accountant is responsible for providing (on a state-wide basis) a specialist accounting service for the purpose of providing evidence for criminal and civil proceedings conducted by or on behalf of the South Australia Police.

KEY OUTCOMES

Contributing to the effective conduct of the financial aspects of investigations through:

- providing high quality financial investigative input into multi-disciplinary team investigations including participating in the planning of investigations and the conduct and oversight of the financial components of those investigations
- undertaking financial analysis in conjunction with the conduct of police investigations into individuals, partnerships and other entities in areas such as fraud, major crime, organised crime, anti-corruption, sexual crimes, arson and other criminal activity needing investigation
- tracing the criminal profits of crime in conjunction with police investigators through appropriate financial analysis
- ensuring relevant financial evidence is integrated with other components of the investigation to ensure accuracy and case objectives are being met
- contributing to the planning and conduct of search and seizure activities and other evidence gathering including conduct of interviews in relation to the financial aspects of investigations
- providing advice and assistance to police investigators with respect to cases where accounting expertise is required
- preparation of reports and submissions that will substantiate evidence of an accounting nature to support criminal charges
- preparation of affidavits, and expert reports
- analysing and assisting in the determination of proceeds of crime and unexplained wealth through the use of indirect methods of financial analysis
- attending crime scenes and premises subject to search warrants to provide expert guidance and professional advice in relation to financial and accounting matters.

Facilitating the preparation of accounting evidence and where required attending courts of law to present evidence pertaining to investigations including:

- preparing and presenting evidence for all levels of criminal and civil court proceedings in a manner acceptable to police investigators, Courts and other lawful users of the information and presenting evidence in courts of law as necessary
- preparing and documenting information in a form that complies with Australian Accounting Standards and Court Rules which is, where necessary, admissible as evidence in Court
- at the request of a Senior Forensic Accountant, providing appropriate financial related training and guidance to police investigators to improve their competency and skills in relation to the conduct of financial investigations.

Contributing to the implementation and maintenance of appropriate financial investigative techniques, guidelines, policies and procedures by:

- ensuring all financial investigative work undertaken is accurate, timely and of high quality
- providing advice and input to the development and implementation of case strategies in respect to the nature of accounting evidence required, and policies/procedures to be applied
- providing knowledge of South Australia Police policies and standards to support the achievement of enforceable prosecution of criminal activities
- participating in continuous improvement through the development, implementation, and review of appropriate techniques, systems, and investigative processes and technologies that facilitate the financial aspects of investigations
- undertaking appropriate professional development to continually maintain knowledge of current investigative, accounting and ethical issues.

Ensure that work practices and facilities comply with the principles of Workplace Health and Safety and Equal Employment Opportunity legislation by:

- consulting with appropriate staff, participating in staff/management forums, committees and training programs, and implementing departmental directives and recommendations in response to relevant initiatives
- ensuring a harmonious workplace free of unlawful discrimination, sexual harassment and bullying
- Monitoring work practices and facilities to identify opportunities for improvement.

QUALIFICATIONS / SKILLS / KNOWLEDGE / EXPERIENCE

Essential Minimum Requirements

- Degree level qualification in Accountancy, Finance, Economics, Commerce or other relevant field majoring in Accounting and membership of a professional accounting body with a status of at least Certified Practising Accountant, Chartered Accountant or equivalent or currently undertaking study to obtain membership of a professional accounting body.
- High level of oral and interpersonal skills to enable effective communication with all levels of staff, other organisations and courts of law and the ability to prepare thoroughly researched clear and concise written documentation which will facilitate effective reports, statements and declarations for Courts of Law.
- High degree of initiative and motivation to contribute to complex investigations.
- Possess a high level of personal integrity and credibility and maintain confidentiality.
- Demonstrated experience and knowledge in successfully conducting audits, financial investigations or complex reconciliations of a financial nature.
- Sound knowledge of accounting concepts and standards, accounting systems and practices and Forensic Accounting methodology.
- Proficiency in the use of computers, recognised accounting packages and spreadsheets.
- Knowledge of relevant criminal, civil and administrative law and its application to the financial aspects of organised crime, misconduct, unexplained wealth and proceeds of crime investigations.

Desirable Characteristics

- Knowledge of court procedures and the presentation of evidence.

CORPORATE RESPONSIBILITIES

- Maintain accurate and complete records in accordance with the *State Records Act 1997* and departmental policies, procedures and practice guidance.

- Act at all times in accordance with the Code of Ethics for the South Australian Public Sector and legislative requirements including (but not limited to) the *Public Sector Act 2009* and *Work Health and Safety Act 2012*.
- Actively contribute to SAPOL's commitment to being an inclusive workplace where everyone is safe, respected and supported to reach their potential by demonstrating inclusive behaviour and showing respect for diverse backgrounds, experiences and perspective.
- Demonstrate an understanding and commitment to **WH&S legislation**, principles and practices and risk assessment in accordance with the **WH&S Act (2012)**, regulations, approved codes of practice and AS/NZS ISO 31000:2018 Risk Management – Guidelines.