



POSITION DESCRIPTION – FEBRUARY 2020

POSITION TITLE: Senior Investigator – Special Investigation Team

POSITION NUMBER: L 6-006

LOCATION: FRCS Head Office, Suva

REPORTS TO: Principal Investigator & Chief Investigator

THE ORGANIZATION

The Fiji Revenue & Customs Service (FRCS) is a statutory Service established under the FRCA Act 1998. FRCS is an agent for the State for administration and enforcement of Tax and Customs laws in Fiji. Our Vision is to be a world class revenue Service delivering excellence in revenue collection, border protection, trade, and travel facilitation. Our organizational Values are - One organization; Leadership; Valuing employees; Integrity; Results focus; Partnership development.

POSITION PURPOSE

The role of Senior Investigator – Special Investigation Team will be responsible to uphold the FRCS Whistle-blower Policy from the receiving of complaint to the finalisation of the matter. The role is responsible in ensuring maximising revenue collection by conducting high quality cross border technical audits and enhancing taxpayer compliance with the various Fiji Tax Legislations. This involves conducting audit/investigation. The position requires presentations to various internal and external groups. The Senior Investigator’s role is responsible to develop plans, lead and coordinate investigations. The role entails to conducting special investigations as and when instructed.

ACCOUNTABILITIES

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
<p style="text-align: center;">Financial</p>	<ul style="list-style-type: none"> • Tax & Customs Audit/Investigation Assessments and Penalties/Prosecution • Cash Collected • Non Cash collected • Reduction in Tax Losses • Reduction in Refunds • Detection of Fraudulent Tax & Customs Activities • Compliance Interventions that would Yield Future Tax Revenue • Proper recognition of whistle blowers under the WB Policy
<p style="text-align: center;">Coverage</p>	<ul style="list-style-type: none"> • Taxpayer and Trader Audit and Investigation Fiji wide • Preliminary and full scale audit investigation • Analyse and Understand financials • ASCUDA Report (analyse import & export data) • Request & Analyse third party information (FFIU, Company, Immigration, Competent Authority, Related Company) • Conduct High Level Review (HLR):

	<ul style="list-style-type: none"> - Functional analysis - Industry benchmarking - Ratios - Researches (company & related parties) - Test for Transfer Pricing Method (TPM) - Determine Arms- Length transactions • Audit/Investigation • Inspection/surveillance • Information (SW or Admin Summon or letters) • Analysis <ul style="list-style-type: none"> - Interviews or caution interviews • Meeting with third parties/ related parties/ relevant industries stakeholders • Propose Schedule of Discrepancy (SOD) and Final SOD • Brief, updates and presentations • File compilation (reports etc.) • Prepare audit Reports • Raise amended assessments, reconcile STA, prepare journals (optional) • Issue final letter to taxpayer. • Facilitate with Debt Management Services. • WIP preparation & submission • Proposal for legislative amendments • Conduct and attend Trainings and workshops • Proposals for Legislative and Budget changes • Representation and attendance to Court sessions regarding FRCS audit/investigation matters • Maintain integrity and help create awareness on all matters
Volume	<ul style="list-style-type: none"> • Number of cases completed as per plan • Conduct and attend Stakeholder engagement consultations • Conduct and attend technical trainings & Workshops (internal & external)
Time	<ul style="list-style-type: none"> • Compliance with endorsed Audit/Investigation plan timelines and instructions
Quality	<ul style="list-style-type: none"> • Quality Financial Analysis and Data Presentation • Relevant and high quality research • Prepare quality legal submissions • Adherence to instructions
Internal Process	<ul style="list-style-type: none"> • Submit reports. • Plan and develop standard operating procedures in accordance to PMS. • Initiate value adding performance to maintain effectiveness and efficiency.
Innovation and Learning	<ul style="list-style-type: none"> • Notify of skills gaps for training

Partnerships and Customer Service	<ul style="list-style-type: none"> • Work closely with operational leaders and colleagues • Ensure that the highest standards of internal and external customer service is consistently delivered by your SIT.
Innovation and Learning	<ul style="list-style-type: none"> • Identify and monitor skills gaps for training within SIT. • Mentor and coach staff to enhance performance and achieve production. • Attend internal and external training and workshop to enhance performance with DIP successfully implemented
Partnerships and Customer Service	<ul style="list-style-type: none"> • Work closely with operational leaders and colleagues • Ensure that the highest standards of internal and external customer service is consistently delivered by your SIT.
Stakeholder Management	<ul style="list-style-type: none"> • Consult stakeholders on relevant tax and customs laws and customs
Health, Safety, and Wellness	<ul style="list-style-type: none"> • Champion high standards of Health, Safety and Wellness across

DELEGATIONS:

As may be delegated by CI or CEO from time to time

PERSON SPECIFICATION

Job Title Criteria	Essential	Desirable
Qualifications	<ul style="list-style-type: none"> • Bachelor's Degree in Accounting/Management/Forensic Accounting 	<ul style="list-style-type: none"> • Post Graduate in relevant field.
Knowledge and Skills	<ul style="list-style-type: none"> • Computer Literacy • Analytical Skills • Attention to Details • Excellent Communication skills 	
Previous Experience	<ul style="list-style-type: none"> • Extensive experience in audit and taxation work, with experience in managing teams will be at an advantage 	
Personal Attributes	<ul style="list-style-type: none"> • Interpersonal Skills • Performance oriented • Integrity • Holistic Thinker • Initiative • Energetic • Achiever • Resilience 	

PERFORMANCE COMPETENCY INDICATORS

As the Senior Investigator in FRCS, your performance is measured through two criteria:

- **Performance outcome criteria** for your area of responsibility. These are agreed and reviewed annually. You report monthly and quarterly to PI and CI on progress, and provide mitigation strategies and timelines where agreed criteria are at risk of non-achievement.
- **Employee competencies** – you report quarterly on your performance measured against the competencies for your role.

COMPETENCY	COMPETENCY DESCRIPTOR
Be An Authentic Leader	<ul style="list-style-type: none"> • Be a genuine leader for my team demonstrating the Code of Conduct principles • Set clear expectations from team members • Be visible and accessible • Seek and provide 360-degree feedback • Identify and develop leadership across teams • Ensure personal reporting is accurate, fair and consistent • Develop strategies to ensure poor performance is dealt with head on and early on • Have one to one verbal discussions immediately and document if needed
Managing Vision & Purpose	<ul style="list-style-type: none"> • Is future focused, optimistic and effectively communicates a compelling and inspired vision to others in the organization • Successfully rallies support for the vision; makes it shareable by everyone and inspires everyone to move forwards
Continuous Improvement In Customers Service	<ul style="list-style-type: none"> • Encourage and enable an environment of improvement • Drive my team to initiate new and better ways of doing things in my area • I will minimise red tape across processes wherever possible • I will be an un locker – not a barrier
Process Management	<ul style="list-style-type: none"> • Consistently good at identifying the necessary processes, and organising the right people to get things done • Knows what to measure and how to measure is so that complex • processes can be refined and more can be achieved with fewer resources • Can organise resources (people, funding, material, support) and use them effectively to get things done including managing multiple activities at once and recording information and files in a useful manner
Relationship Management That Drives Results	<ul style="list-style-type: none"> • Develop and enhance relationship across Revenue and Customs Service to ensure alignment • Develop and enhance relationship with stakeholders and other Government Agencies to minimise adverse effects and enhance collaborate outcomes • Be a connector with a vision to enhance outcomes across Governments through creation of effective networks

Decision Quality	<ul style="list-style-type: none"> Utilises a mixture of analysis, wisdom, experiences, and judgement to make high quality, timely decisions, that produce ideas and solutions that are accurate and demonstrate sound judgement, risk management, and integrity Provides coaching to others to make decisions that sit within their delegations and area of responsibilities
Health , Safety And Community	<ul style="list-style-type: none"> Ensure Health and Safety is priority across the business Ensure business contingency plans are up to date, relevant and applicable Ensure that PPE is available and used as per SOP Take the lead in observing unsafe activity, planning and ensure that it is stopped and approached correctly Report any hazard, near miss, injury or incident immediately to Line Manager
Delegation	<ul style="list-style-type: none"> Delegates' tasks and decisions clearly and appropriately taking into account the complexity and importance of the work and individual ability and development needs. Trusts people to perform and to complete their own work
Achieve My Teams Operational Targets	<ul style="list-style-type: none"> Have a Results focussed passion towards the achievement of financial and non-financial targets for the team in line with the Organisation and Divisions Annual performance targets. Consistent evaluation of performance and address associated risks.
Managerial Courage	<ul style="list-style-type: none"> Is direct and honest in their communication with other by providing timely, complete and "actionable" feedback (positive and critical) Takes tough stands and faces up to problems with any person or in any situation when necessary, and take negative action when it is necessary to do so
Process And Systems Management	<ul style="list-style-type: none"> Ensure that SOPs are up to date and in place Ensure compliance to legislations, approved processes, systems and audit manuals Ensure processes and systems are continually reviewed to enable shift in World class Encourage an environment where staff understand where they fit in, show they contribute and how agencies or stakeholders have differing priorities but the same outcome – Customer Service
Presentation Skills	<ul style="list-style-type: none"> Effectively presents to a variety of audiences on both uncontroversial and controversial topics Commands attention and can read the audience, adjusting their approach as needed

<p style="text-align: center;">Listening</p>	<ul style="list-style-type: none"> • Consistently practices attentive and active listening and demonstrates an ability to accurately reflect the opinions of others even when he/she disagrees • Demonstrates tolerance with people and processes by listening, checking and understanding information before making judgements or acting
<p style="text-align: center;">Developing Direct Reports</p>	<ul style="list-style-type: none"> • Demonstrated focus on developing direct reports by providing challenging tasks and stretch assignments and encouraging people to accept them • Holds frequent development discussions with direct reports, is • aware of their career goals, and treats direct reports in a fair and equitable manner
<p style="text-align: center;">Self-Development</p>	<ul style="list-style-type: none"> • Is personally committed to and actively works to continuously improve self • Understands that different situations may call for different skills and approaches, works to strengths and compensates for weaknesses.

Senior Investigator – Special Investigation Team - Position Description
