

## AUDITOR GENERAL

**DEFINITION:** Under administrative direction, serves as the administrative unit chief who is responsible for the overall administration and technical direction of the Office of the Auditor General; directs the performance of financial, operational and compliance audits of Navajo Nation programs, chapters and entities; ensures compliance with legislated laws and requirements of the Navajo Nation; performs related work as assigned.

**ESSENTIAL FUNCTIONS:** This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

### **TASKS:**

Directs the advisory function on internal auditing which serves as an independent review and appraisal of the Nation government, entities, offices and programs, financial management practices and for surveillance of fiscal contracts; oversees the quality control of all phases on the audit engagement to ensure activities are in accordance with generally accepted government auditing standards; provides management advisory services consisting of the review and management of internal control and accounting systems, procedures, practices, policies and procedures to determine their adequacy and reliability; develops and revises existing policies and procedures to promote efficiency in program/chapter operations and to prevent fraud, waste and abuse; assesses audit needs, establishes priorities for audit coverage and develops short and long range audit plans.

Supervises auditors conducting audits of financial, revenue and operation systems and controls, contracts and compliance, and on internal and external governmental funded programs; assigns duties to audit staff and evaluates their performance; provides professional guidance in the preparation of corrective action plan in response to audit findings; schedules post audit follow up reviews to determine whether audited programs have taken corrective action on audit findings; oversees the issuance and distribution of final audit reports; references Navajo Nation, federal and state laws, rules, regulations and resolutions governing tribal funds.

Prepares, interprets and explains complex financial and administrative reports; manages, plans and coordinates the formulation and execution of broad policy and their communication to the Navajo Nation government, chapters, programs, divisions, entities and other officials; advises the Navajo Nation Council and the standing committees on accounting, auditing systems and procedures, program and departmental performance and operations, financial and business matters.

Participates in complex organizational and procedural analysis; performs special projects which include interpreting and implementing new, auditing standards; assists with the design and implementation of automated accounting and financial systems; responds to inquiries, resolves complaints and advises organizational units on auditing policies and procedures.

### **KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:**

Expert knowledge of Navajo Nation and federal laws, regulations and guidelines governing aspects of tribal operations relative to auditing and examining government performance.

Expert professional knowledge of accounting and auditing practices to successfully conduct complex audit assignments, that requires an analysis of a number of different operational programs and accounting practices.

Knowledge of accounting and auditing principles, theories, methodology and practices to serve as an expert in advising other auditors, Navajo Nation Council, chapter governments, programs, departments and divisions.

Knowledge of government auditing standards.

**AUDITOR GENERAL**

- Skill in operating and developing computer databases and spreadsheet files.
- Skill in analyzing financial systems, procedures and controls.
- Skill in auditing technical records and reports for compliance and evaluation purposes.
- Skill in effectively communicating complex technical concepts, orally and in writing.
- Skill in managing complex projects.
- Skill in establishing and maintaining effective working relationships with others.

**PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT:** Work involves a minimum of physical effort in an office setting. Moderate travel to distant government locations may be required.

**MINIMUM QUALIFICATIONS:**

- A Bachelor's degree in Accounting, Business Administration, Finance, Political Science, Policy Analysis or closely related field which must include twenty-four (24) college credit hours in accounting or auditing; and eight (8) years auditing experience, two (2) years of which must have been in a supervisory or lead capacity.

**PREFERRED QUALIFICATIONS:**

- A Master's degree in Accounting, Business Administration, Finance, Political Science, Policy Analysis or closely related field.
- Proficient in Microsoft Office software and data analytic software.
- Tribal or local government work experience.

**SPECIAL REQUIREMENTS:**

- Incumbents in this classification must meet qualification standards and must perform duties in accordance with Government Auditing Standards.
- Incumbents must be certified as an Internal Auditor or as a Certified Public Accountant (CPA).

Depending upon the needs of the Nation, some incumbents of the class may be required to demonstrate fluency in both the Navajo and English languages as a condition of employment.