

SENIOR AUDITOR

DEFINITION: Under general direction, performs professional audit work of considerable difficulty; performs complex financial, operational and compliance audits; serves as a lead auditor with extensive responsibilities in examining the performance of the Navajo Nation government; the audit conducted affects the administration, performance and quality of service delivered to the Nation, including the control of tribal funds and the effectiveness of how federal funds are used; 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:

Evaluates the Nation's government performance in carrying out its obligation in delivering service to the Nation; assures the Nation that the performance of its government is in compliance with governing laws, regulations and policies; plans, coordinates, conducts and completes a variety of complex audit activities; audits a number of organizational entities; reviews a wide range of government activities.

Assigns work to team members; discusses audit approach and the significance of the audit examination; coordinates with central and agency program officials; works in an environment where program data/information are unavailable or difficult to interpret due to poor record keeping; examines and appraises numerous operating program practices, policies, financial records and reports; audits various complex programs and contractors with fiscal operations having different and unrelated processes and functions; plans and coordinates audits where there are numerous unknown financial and operating factors needing to be identified and analyzed.

Applies judgment in examining programs where guidelines are unclear; determines method of operation by devising new audit approaches; reviews and becomes familiar with a variety of background program material and information to gain a wide perspective of the overall program; reviews previous audit reports and files, audit guides, program policies and regulations; performs audit to check compliance with program legislation and executive regulations and policies; renders opinion on the accuracy of financial statements and reliability of record maintenance and reporting; performs follow-up reviews of completed audits to assess and ascertain program conformance with prescribed recommendations; assesses a variety of conditions such as incomplete records, unreliable program data, and resistance from operating officials.

Provides advisory services to Navajo Nation chapters, programs, departments and entities relating to internal controls, accounting principles and practices; conducts presentations, attends meetings, develops audit policies and procedures; may perform supervisory functions by reviewing audit working papers and editing reports, conducting and/or participating in audit team meetings; answers inquires, resolves complaints and advises organizational units on auditing policies and procedures.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Knowledge of Navajo Nation, federal and state laws, regulations and guidelines governing aspects of tribal operations relative to auditing, purchasing, grants, risk management, budgeting, accounting and taxation.

Knowledge of management practices relating to keeping of accounts and other financial records.

Knowledge of theories, principles and practices of auditing, accounting and internal control systems.

Knowledge of auditing techniques and principles.

Skill in analyzing financial systems, procedures and controls.

Skill in applying judgment in the release of confidential information.

Skill in technical writing.

SENIOR AUDITOR

Skill in effectively and clearly communicating complex technical concepts, orally and in writing.
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 or closely related field which must include twenty-four (24) college credit hours in accounting or auditing; and five (5) years auditing experience.

PREFERRED QUALIFICATIONS:

- A Master's degree in Accounting, Business Administration, Finance, Political Science or closely related.
- Proficient in Microsoft Office software and data analytic software.
- Certified Fraud Examiner.

SPECIAL REQUIREMENTS:

- Incumbents in this classification must meet qualification standards and must perform duties in accordance with Government Auditing Standards.

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.