

AUDITOR

DEFINITION: Under general supervision, performs professional auditing work of moderate difficulty involving the examination of financial records and operating practices of the Navajo Nation government to ensure compliance with applicable tribal, federal and state laws, policies and procedures; 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:

Serves as a team member carrying out predetermined audit plans and assignments; conducts audits according to prescribed standard audit techniques; develops comprehensive reports on findings with recommendations; determines program compliance with established operating procedures; performs preliminary studies of applicable laws, contracts, legislative decisions, and regulations to properly ascertain the overall scope of the organization; consults senior level auditors in determining area of examination.

Evaluates work processes, conditions, practices, accounting and overall control system of the program under audit; studies existing program practices and procedures to establish a basis for determining system reliability and accountability; obtains sufficient program information through inspection, observation and inquiries; provides a reasonable and justifiable audit opinion and conclusion regarding the program under examination; presents recommendations to appropriate operating officials.

Reports noncompliance findings, inefficient program operation, and describes improper program practices and/or transactions; reports ways to promote operational efficiency; produces written audit reports which include in-depth recommendations to improve and correct financial and/or operating procedures of program activities; regularly assists team leader in formulating recommendations on difficult audit findings.

Provides advisory service to Navajo Nation chapters, programs, departments and entities relating to internal controls, accounting principles and practices; conducts presentations, attends meetings, reviews and provides feedback on draft policies and procedures manuals and forms; determines method of operation by following previous established audits; 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 business and management practices relating to keeping of accounts and other financial records.

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

Knowledge of auditing techniques and principles.

Skill in operating and developing computer databases and spreadsheet files.

Skill in applying judgment in the release of confidential information.

Skill in technical writing.

Skill in effectively communicating technical concepts orally and in writing.

Skill in establishing and maintaining effective working relationships.

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.

AUDITOR

MINIMUM QUALIFICATIONS:

- A Bachelor's degree in Accounting, Business Administration, Finance, Political Science or closely related field; and two (2) years governmental auditing and accounting work experience.

PREFERRED QUALIFICATIONS:

- Twenty-four (24) college credit hours in accounting or auditing.
- Tribal and local government work experience.
- Proficient in Microsoft Office software and data analytic software.

SPECIAL REQUIREMENTS:

- Incumbent 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.