

### **ASSOCIATE AUDITOR**

**DEFINITION:** Under general supervision, performs beginning level professional auditing work of routine difficulty involving a variety of auditing tasks to gain experience in the practical application of program auditing and government accounting; duties assigned are to familiarize employee with the more complex auditing work found at the next higher level; 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:**

Assists and carries out predetermined audit assignments; completes audit assignments which provide experience in auditing government programs; receives and applies detailed instructions and auditing methods in accomplishing tasks; seeks clarity and guidance from supervisor and/or team leader on all audit matters not covered by guidelines and/or instructions received.

Studies existing program practices and procedures to establish a basis for determining system reliability; obtains sufficient program information through inspection, observation and inquiries according to prescribed format; prepares clear and concise audit reports in accordance with prescribed auditing standards.

Conducts non-technical performance audit reviews of Navajo Nation government divisions, departments and programs; may assist seasoned auditors in conducting financial audits of financial records of chapter governments and corporate entities having contractual arrangement with the Nation.

Participates in routine organizational and procedural analysis; may assist in performing special projects which include interpreting and implementing new auditing standards; assists with the design and implementation of automated accounting and financial control systems; answers non-technical inquiries, resolves complaints that are familiar, and advises on auditing policies and procedures.

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

Knowledge of accounting and auditing principals, concepts and practices to successfully perform and complete assignments, and to gain a practical understanding and experience in auditing government programs.

Knowledge of research and analytical methods as applied in auditing government programs, with an understanding of organizational dynamics and behavior.

Skill in operating and developing computer database files.

Skill in technical writing.

Skill in researching, compiling and analyzing government practices.

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.

#### **MINIMUM QUALIFICATIONS:**

- A Bachelor's degree in Accounting, Business Administration, Finance, Political Science or a closely related field.

THE NAVAJO NATION

Class Code: 1655  
Financial Management and Control Series  
Internal Auditing Group  
Overtime Code: Exempt  
Pay Grade: 63

**ASSOCIATE AUDITOR**

**PREFERRED QUALIFICATIONS:**

- Twenty-four (24) college credit hours in accounting or auditing.
- Proficient in Microsoft Office software or other computer applications.

**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.