

SENIOR TAX AUDITOR

DEFINITION: Under general direction, performs professional audit work of considerable difficulty; serves as a lead auditor and advisor to the Navajo Nation on tax related matters; examines financial records, management reports and practices which reflect the financial condition of the operating activity assessed; assures tax liability of subject operating activities are in compliance with Navajo Nation Tax Code and Regulations; 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:

Independently conducts large scale, highly complex tax audits of special or difficult nature according to Generally Accepted Accounting Principles and Generally Accepted Auditing Standards, consisting of entrance and exit conferences, reviewing company financial records which include contracts, bank deposits, income, withholding, oil and gas severance, hotel occupancy, business and construction activity and possessor interest.

Examines and verifies accuracy of bookkeeping records such as tax records, invoices, accounting records, sales contracts and records and production records; searches records to identify entries critical to tax liability or procedural propriety as it relates to internal controls and conformance to tax codes and regulations; attends tax hearings and gives testimony regarding work performed and the basis of the assessment.

Compiles spreadsheets, audit notes and analysis which meet established standard policy requirements and procedures; observes, compares and reviews financial records of businesses to determine compliance with the Navajo Nation Tax Code and Regulations; determines correct tax liability, confers the audit findings with the taxpayer, drafts and finalizes the audit report; advises the taxpayer of audit findings and appeal rights.

Performs special projects which include interpreting and implementing new tax auditing standards; educates businesses in computing and reporting taxes due by explaining legal requirements, rules, regulations, procedures and tribal tax codes and regulations; serves as lead auditor; provides audit technical assistance to auditors; responds to inquiries and resolves complaints.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

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

Knowledge of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and Procedures.

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

Knowledge of general auditing techniques and methods.

Skill in preparing clear and concise audit findings.

Skill in operating and developing computer databases and spreadsheet files.

Skill in understanding and interpreting complex laws, rules, regulations, policies and guidelines.

Skill in analyzing financial systems, procedures and controls.

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Skill in applying judgment in the release of confidential information.
Skill in communicating complex technical concepts, orally and in writing.
Skill in establishing cooperative work relationships with those contacted in the course of work.
Ability to understand, interpret and explain complex requirements, rules, regulations and procedures.
Ability to prepare concise and comprehensive reports of financial examinations.
Ability to work independently to complete work on schedule and according to quality control standards.

PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT: Work involves a minimum of physical effort in an office setting.

MINIMUM QUALIFICATIONS: A Bachelor's degree in Accounting, Auditing, Business Administration or related field; and four (4) years progressively responsible tax auditing and accounting work experience involving financial and accounting systems, budget and fiscal policy analysis, and information systems; or an equivalent combination of education, training and experience which provides the capabilities to perform the described duties.

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.