

TAX AUDITOR

DEFINITION: Under general supervision, performs professional accounting work involving the examination and appraisal of 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 tax audits according to Generally Accepted Accounting Principles and Generally Accepted Auditing Standards; audits private firms and/or institutions with which the Navajo Nation has entered into contract with; examines accounts for purpose of verifying financial statements represent the financial position of the activity; reviews financial records which include contracts, bank deposits, revenue statements, withholding, oil and gas severance, possessory interest, hotel occupancy, tobacco tax and fuel excise tax.

Examines and verifies accuracy of bookkeeping records such as invoices, sales journals, general ledgers, bank statements, and inventory items; searches records to identify entries critical to tax liability or procedural propriety as it relates to internal controls and compliance to tax codes and regulations; attends tax hearings and gives testimony regarding tax disputes and the basis of the assessment; educates business managers in computing and reporting taxes due by explaining legal requirements, rules, regulations, procedures and tribal tax code and regulations; answers inquires and resolves complaints.

Compiles spreadsheets, audit notes and makes analysis; observes, compares and reviews financial records of businesses to determine compliance with Navajo Nation tax code and regulations; determines correct tax liability, confers the audit findings with agent of the taxpayer; drafts and finalizes the audit report; advises taxpayer of audit findings and appeal rights.

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, budgeting and accounting.

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

Skill in communicating effectively orally and in writing.

Skill in establishing and maintaining effective work relationships.

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

TAX AUDITOR

MINIMUM QUALIFICATIONS:

- A Bachelor's degree in Accounting or Business Administration; and one (1) year experience in tax auditing and cost accounting work, involving financial and accounting systems, budget and fiscal policy analysis and information systems.

PREFERRED QUALIFICATIONS:

- A Bachelor's degree in Accounting.
- Four (4) years of tax auditing experience.

SPECIAL REQUIREMENT:

- Possess a valid state driver's license.

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.