

### **MINERALS ROYALTY AND AUDIT MANAGER**

**DEFINITION:** Under administrative direction, performs work of considerable difficulty in planning, organizing and directing the Minerals Audit Program with responsibility of assuring the Navajo Nation mineral revenues generated from the production and sales of leased minerals are accurately assessed and calculated in accordance with applicable federal and Navajo laws; ensures the Nation's financial interest is protected in mineral revenue regulatory and policy matters with the U.S. Minerals Management Service (MMS), Bureau of Land Management (BLM), the Bureau of Indian Affairs (BIA) and various congressional offices; designated as Principal Investigator for the Cooperative Audit Agreement between the Navajo Nation and the U.S. Department of Interior; serves as executive management staff of the Minerals Department; performs related work as assigned.

**ESSENTIALFUNCTIONS:** This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbent of this class.

#### **TASKS:**

Provides professional guidance and leadership to the Minerals Audit Program; performs investigative responsibilities for the Cooperative Audit Agreement by ensuring that the completion of annual audit work plan performed are within the context of the overall agreement; renders final interpretation on Minerals Audit Program royalty valuation issues, mineral regulations, policies, lease terms and laws; responsible for the accurate remittance of lessees payments which include royalty, water, lease bonus, rental and net profit shares; represents the Nation's financial interest in areas such as federal funding, mineral royalty matters, MMS administrative appeals process and Indian mineral valuation regulations; provides expert mineral audit case testimony in applicable courts with jurisdiction over legal matters and before various U.S. Congressional hearings involving minerals management issues; issues final Navajo Nation audit reports to the MMS and the minerals companies.

Assists with the technical management of the overall minerals department; coordinates a number of programs within the department which consist of professional, technical and administrative staff engaged in highly technical and regulatory activities including administrative oversight of cooperative agreements with the MMS, BLM, Office of Surface Mining and the Mine Safety and Health Administration; develops department goals and objectives; ensures all program activities conform with prescribed departmental and Navajo Nation policies; ensures department is responsive and adheres to Navajo Nation Council legislative decisions; establishes policies and partnerships with U.S. federal agencies; reports and communicates department goals and objectives and performance to committees of the Navajo Nation Council, Executive Branch officials and federal officials; serves on federal advisory committees; develops Navajo Nation regulatory comments and provides input in the development of federal regulations, policies and standards concerning mineral asset interests on Indian lands.

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

Knowledge of accounting and auditing theories, concepts, practices and standards applied by the mineral industries and the MMS royalty accounting systems in order to render expert opinion and decision on audit approaches and techniques.

Knowledge of the standards, requirements and application of the cooperative audit agreement between the Navajo Nation and the MMS in order to fulfill the duties and responsibilities of the Principal Investigator.

Knowledge of mining practices and procedures in order to substantiate reports of production and valuation of leased minerals extracted from Navajo Nation lands.

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Knowledge of mineral production, transportation, refining, processing, marketing and disposition of minerals.

Knowledge of the U.S. Government Auditing Standards issued by the U.S. Comptroller General.

Knowledge of oil and gas index pricing methodology of the mineral industry.

Knowledge of modern principles and practices of public administration.

Knowledge of strategic planning, contract writing and negotiation, program evaluation and forecasting.

Skill in communicating complex auditing concepts applied by mineral industries.

Skill in rendering expert guidance on government auditing practices.

Skill in interpreting mineral leasing laws, regulations, policies and procedures.

Skill in analyzing financial accounting systems and internal controls.

Skill in preparing and communicating auditing reports.

Skill in developing and analyzing department strategic plans, operating systems, procedures, controls and budgets.

Skill in managing staff and complex internal relationships, maintaining open communication and effective professional working relationships.

Skill in providing advice and guidance to program managers, supervisors and overall staff.

Skill in interpreting and executing department policies.

**PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT:** Work involves a minimum of physical effort in an office setting. Requires travel to off reservation worksites on a frequent basis.

**MINIMUM QUALIFICATIONS:** A Bachelor's degree in Accounting, Auditing, Business Administration or closely related field which must include twenty four (24) college credit hours in accounting, auditing, finance or statistics; and eight (8) years experience in minerals royalty accounting or auditing, four (4) years of which must have been in a supervisory or lead capacity; or a Master's degree in Accounting, Auditing, Business Administration or closely related field which must include twenty four (24) college credit hours in accounting, auditing, finance or statistics; and six (6) years experience in minerals royalty accounting or audit program, two (2) years of which must have been in a supervisory or lead capacity.

**SPECIAL REQUIREMENTS:** Incumbents in this classification must have completed a minimum of two (2) years in the mineral royalty management internship program with the U.S. Minerals Management Service pursuant to the Intergovernmental Personnel Act; must meet qualification standards and must perform duties in accordance with Government Auditing Standards issued by the Comptroller General of the United States; must pass applicable U.S. Department of Interior contractor proprietary information and security access requirements. It is preferred that incumbent be certified as a Certified Public Accountant (CPA).

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.