

### **ASSOCIATE MINERALS AUDITOR**

**DEFINITION:** Under general supervision, performs beginning level professional regulatory auditing work of a routine nature and difficulty which involves the examination of relatively uncomplicated financial reports and records of oil, gas, coal and mineral companies holding lease and contract agreements with the Navajo Nation; duties assigned are to familiarize new employees with the more complex auditing work; 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, supports and carries out audit assignments that are predetermined and planned by higher level auditors and/or management staff; performs auditing assignments which provide experience in the application of accounting techniques; works on specified audit assignments which facilitate the efforts of the overall audit team; applies audit techniques to complete moderately uncomplicated audits and/or evaluations; informs supervisor on questionable transactions or problems that may be encountered.

Assists upper level auditors with on-site regulatory audits of oil, gas, coal and other mineral companies accounting systems to assess compliance with applicable federal and Navajo Nation laws, regulations, policies, procedures and lease terms; assists in compiling and analyzing accounting information on companies scheduled for audit; assists in researching and analyzing information on pertinent laws; assists in examining and testing financial records and to determine if financial records have been maintained in accordance with applicable regulations; assists in determining correct royalty liability; advises companies of audit findings and their administrative appeal rights; assists in drafting audit summaries.

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

Knowledge of principles, theories, techniques and practices associated with accounting and auditing. Knowledge of audit plans, procedures and techniques to acquire and analyze financial data covering a variety of royalty accounting practices.

Knowledge of Generally Accepted Government Auditing Standards.

Skill in operating and developing computer databases and spreadsheet files.

Skill in analyzing corporate financial records, systems and controls.

Skill in technical writing.

Skill in researching, compiling and analyzing a varied of audit laws as related to royalty liability.

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 locations is required.

#### **MINIMUM QUALIFICATIONS:**

- A Bachelor's degree in Accounting, Business Administration or a closely related field which includes twenty-four (24) college credit hours in accounting or auditing.

#### **PREFERRED QUALIFICATIONS:**

- One (1) year experience in oil and gas valuation.
- Proficient in Microsoft Office software or other computer applications.

THE NAVAJO NATION

Class Code: 1660  
Financial Management and Control Series  
Internal Auditing Group  
Overtime Code: Exempt  
Pay Grade: 63

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**SPECIAL REQUIREMENTS:**

- Incumbents in this classification must meet qualification standards and must perform duties in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Incumbents must also meet the qualifications set forth under the General Audit Standards of the Cooperative Agreement.

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.