

MINERALS AUDITOR

DEFINITION: Under general supervision, performs a range of professional regulatory auditing work of moderate difficulty involving the examination of financial statements, reports and records of mineral companies remitting royalty payments to the Navajo Nation; duties assigned are to further familiarize the employee with more difficult auditing work; assignments are closely reviewed for technical accuracy and compliance with established auditing policies, standards and practices; 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:

Performs audit assignments in accordance with established audit guidelines and procedures; engages in work assignments of specific and limited scope; works with team members in identifying audit issues; assists with the development of audit procedures and scheduling of audits; assists in developing audit findings and writing audit reports.

Audits accounts and records to determine compliance with established accounting policies, procedures and lease agreements/contracts evaluating the accuracy of financial reporting of royalty payments to the Nation; reports audit findings and presents recommendations to appropriate operating officials; produces written audit reports which include recommendations to correct financial discrepancies.

Provides non-technical advisory guidance, explaining findings; attends meetings; reviews and provides feedback on draft audit plans, policies, and procedures; may perform special projects which include interpreting and implementing new auditing standards; assists with the design and implementation of automated accounting/financial systems; answers inquires and resolves non-controversial audit findings.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Knowledge of Navajo Nation, federal and state laws, regulations, and guidelines governing aspects of tribal operations relative to auditing and accounting.

Knowledge of business and management practices relating to the maintenance of accounts and other financial records.

Knowledge of theories, principles, and practices of auditing and general accounting.

Knowledge of auditing techniques.

Skill in operating and developing computer databases and spreadsheet files.

Skill in analyzing financial systems, procedures, and controls.

Skill in applying judgment in the release of confidential information.

Skill in technical writing.

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; and two (2)

THE NAVAJO NATION

Class Code: 1661
Financial Management and Control Series
Internal Auditing Group
Overtime Code: Exempt
Pay Grade: 65

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years of auditing experience; 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 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.