

PRINCIPAL MINERALS AUDITOR

DEFINITION: Under general direction, performs professional audit work of considerable difficulty; serves as lead auditor with extensive audit planning, development and implementation responsibilities; plans on-site regulatory audits requiring solution to critical audit problems leading toward mineral industry compliance with applicable federal and Navajo Nation laws, regulations, policies and procedures; 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:

Plans and supervises audit assignments; performs lead responsibilities over other minerals auditors; modifies audit plans and devises new approaches; writes audit instructions for assigned teams; handles the more difficult audits using advanced field auditing methods and extensive mineral law knowledge in the application of product valuation; audits frequently involve conflicting interpretations on points of mineral law, court decisions and opinions, rules or valuation regulations and/or cases where ownership, product valuation or other related items are in dispute and cannot be readily resolved by obvious interpretations of appropriate statutes.

Conducts on-site regulatory audits involving the most complex and comprehensive examination of financial records; reviews audit reports for quality of audit techniques and findings; facilitates meetings to resolve outstanding audit issues; provides expert testimony regarding audit findings; interprets and explains complex financial reports; coordinates and communicates the execution of audit policies; answers inquiries, resolves complaints and advises on auditing policies and procedures.

Provides advice and assistance to the U.S. Department of the Interior, Mineral Management Service, various mineral industries, states, Indian Tribes, allottees, federal agencies and the public regarding economics, accounting and other technical issues as they relate to royalty valuation; interprets and implements new auditing standards; assists with the design and implementation of automated accounting/financial systems.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Expert knowledge of Navajo Nation, federal and state laws, regulations and guidelines in order to evaluate industry royalty accounting practices of minerals extracting procedures in order to substantiate reports of volume and value of leased minerals extracted from Navajo Nation lands.

Expert knowledge of audit plans, procedures and techniques to acquire and analyze data covering a variety of royalty accounting practices.

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

Knowledge of Generally Accepted Government Auditing Standards.

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 preparing clear and concise reports.

Skill in communicating effectively both orally and in writing.

PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT: Work involves a minimum of physical effort in an office setting. Frequent travel is required to fulfill duties.

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MINIMUM QUALIFICATIONS:

- A Bachelor's degree in Accounting, Business Administration or a closely related field which must include twenty-four (24) college credit hours in accounting or auditing related courses; and seven (7) years of professional mineral royalty accounting and/or governmental auditing and accounting experience.

PREFERRED QUALIFICATIONS:

- Supervisory experience.

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.