

MINERALS AUDIT MANAGER

DEFINITION: Under general direction, performs work of considerable difficulty and complexity in managing the Minerals Audit Program with extensive responsibility in audit planning, development and implementation; incumbent of this position is charged with the responsibility in meeting the obligations outlined in the Cooperative Audit Agreement between the Navajo Nation and the U. S. Department of Interior's Minerals Management Service (MMS); ensures the Nation and the MMS that royalty payments are accurate and conform with accounting records maintained by the minerals industry lessees and that mineral revenues are remitted in accordance with applicable Federal and Navajo laws, regulations, policies and procedures; 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:

Manages the Minerals Audit Program; plans, organizes and oversees regulatory audit activities; performs managerial reviews of audit files to ensure compliance with MMS audit procedures and Government Auditing Standards; analyzes and interprets mineral sales agreements, lease terms and federal regulations to assure that mining industries are accurately reporting production, sales and royalties for minerals extracted from land within the jurisdiction of the Navajo Nation; verifies accuracy of financial reports through close scrutiny of accounting records prepared by the mining industry; confirms accuracy of industry's production, revenue and royalty accounting systems, practices and procedures as they relate to royalty valuation, payment and reporting.

Substantiates audit conclusions through the development of audit approaches which are modified as necessary to meet various accounting systems and practices used by lessees/operators; tailors audit instructions and guidelines to fit a variety of audit situations; identifies audit objectives and resources using appropriate audit planning techniques to achieve the desired audit objectives; resolves and responds to critical audit problems that are challenging to the assigned team; reviews audit findings and audit work to ensure uniform application of laws, Federal regulations, lease terms, policies and U.S. Government Auditing Standards.

Defends Navajo Nation interest in audit findings that conflict with interpretations supported by MMS and/or industry; reviews and responds to audit appeals and prepares appropriate audit appeal reports; coordinates and facilitates meetings with mining industry officials and applicable government agencies to resolve audit discrepancies; provides expert testimony in various legal and non-legal venues; explains and convinces minerals lessees of costly errors and makes corrective measures.

Establishes short and long term program goals; develops and implements internal quality control mechanisms through the development of internal procedures in maintaining program accountability; provides intensive audit training to staff; assures program mission is in compliance with department mission, goals and objectives; reports and communicates program performance and accomplishments to committees of the Navajo Nation Council and Executive Branch officials.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Knowledge of accounting and auditing theories, concepts and practices applied by the mineral industry. Knowledge of the Cooperative Audit Agreement between the Navajo Nation and the Department of Interior's Mineral Management Service.

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Knowledge of mining practices and procedures in order to substantiate reports of volume and value of leased minerals extracted from Navajo Nation lands.
Knowledge of the Government Auditing Standards issued by the U.S. Comptroller General.
Knowledge of modern principles and practices of public administration.
Knowledge of applicable Code of Federal Regulations.
Knowledge of strategic planning, technical writing, negotiation and program evaluation.
Knowledge of budget and reporting systems, financial controls, program and staff performance evaluation methods.
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, procedures and contracts.
Skill in analyzing financial accounting systems and internal controls.
Skill in preparing and communicating audit reports.
Skill in negotiation techniques and tactics.

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, Finance or closely related field which must include twenty four (24) college credit hours in accounting, auditing or finance; and six (6) years of work experience in minerals royalty accounting or audit program, two (2) years of which must have been in a supervisory or lead capacity.

PREFERRED QUALIFICATIONS:

- A Master's degree in Accounting, Auditing, Business Administration, Finance or closely related field which must include twenty four (24) college credit hours in accounting, auditing or finance.
- Management experience.
- Certified Public Accountant (CPA).

Supplemental Requirements:

Incumbent must meet qualification standards and must perform duties in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Incumbent in this classification may be required at the discretion of the program to complete a minimum of two years minerals royalty management internship program with the U.S. Office of Natural Resources Revenue pursuant to the Intergovernmental Personnel Act.

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.