

PRINCIPAL TAX AUDITOR

DEFINITION: Under general direction, performs professional audit work of considerable difficulty; serves as lead auditor with extensive tax audit planning, development and implementation responsibilities; conducts the most comprehensive financial audits of private industries and companies operating within the Navajo Nation; 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 of subordinate auditors; plans and conducts team audits of large taxpayers; plans and modifies audits and devises new approaches; writes audit instructions for assigned team; advises team leaders on variety of technical problems; assignments involve some of the most controversial legal issues found in tax deficiencies encountered; financial issues involve the auditing of records maintained by companies that range from large industries to locally prominent business establishments with gross sales ranging from hundreds of dollars to multi-million dollar corporations.

Schedules and coordinates the sequence and timing of all phases of the planned audits; continually modifies audit plans in accordance with auditing procedures; exercises initiative, analytical ability and resourcefulness in executing assignments under a variety of work conditions where pertinent tax laws are not clear, where records may be incomplete, and where financial data may be unreliable; reviews for approval audit work paper, audit reports and assessments submitted by team members.

Advises on challenging problems, techniques, procedures and application of policy and law; initiates corrective action to bring non-complying audits to acceptable standards; prepares audit reports; provides expert testimony regarding audit findings; advises the Executive Director, Office of the President and Vice President, the Navajo Nation Council and its standing committees on the program's tax auditing performance and operation.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Expert knowledge of Navajo Nation, Federal and State laws, regulations and guidelines governing taxation, tax auditing and accounting.

Expert knowledge of the theories, principles and practices of tax auditing, general accounting and internal financial control systems.

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

Knowledge of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and Procedures.

Knowledge of government auditing standards.

Skill in preparing complex audit reports

Skill in interpreting complex laws, regulations, policies and guidelines.

Skill in analyzing financial systems and controls.

Skill in communicating complex technical auditing concepts, orally and in writing.

Skill in managing complex auditing projects.

Skill in establishing and maintaining effective working relationships with others.

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PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT: Work involves a minimum of physical effort in an office setting.

MINIMUM QUALIFICATIONS: A Bachelor's degree in Accounting, Auditing 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 governmental auditing and accounting experience, two (2) years of which must have been in a supervisory or lead capacity; 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.

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.