

SENIOR INTERNAL AUDIT SPECIALIST

Definition: Under general supervision of an Internal Audit Manager, conducts audits of leases and contracts. Conducts specialized audits of government departments and enterprise units. Conducts audits of the Community's and Enterprises Unit's, tenant's books to ensure compliance with lease terms. Performs specialized audits of leases and contracts. **This job class is treated as FLSA exempt.**

Essential Functions: Essential functions may vary among positions but may include the following tasks and other characteristics. This list of tasks is ILLUSTRATIVE ONLY and is not intended to be comprehensive list of tasks performed by all positions in this classification.

Tasks:

1. Operations:

- Participates in work activities involving complex and difficult audits.
- Prepares, interprets and explains complex leases and legal contracts.
- Assists Internal Audit Manager in evaluating the design and effectiveness of internal controls.
- Assists Internal Audit Manager with development and coordination of audit scheduling and sequence of audit spot checks with internal and external tenants.
- Assumes responsibility for special audit projects as assigned.
- Helps interpret audit results and develops recommendations.
- Assists Internal Audit Manager with development and implementation of risk management processes and procedures.
- Assists with preparation of auditing practices, policies and procedures manuals and instructions.
- Audits the books of tenants to determine if they are in compliance with the terms of the lease.

2. Audit Programs:

- Prepares planning memos and audit test plans.
- Executes operational audit programs that are approved by the Internal Audit Manager and Internal Audit Director.
- Executes financial audit programs that are approved by the Internal Audit Manager and Internal Audit Director.
- Executes internal control audit programs that are approved by the Internal Audit Manager and Internal Audit Director.
- Executes forensic audit programs that are approved by the Internal Audit Manager and Internal Audit Director.
- Executes compliance audit programs that are approved by the Internal Audit Manager and Internal Audit Director.
- Assists with coordinating audit presentations as directed.

3. Audit Reporting:

- Prepares a preliminary annual audit calendar.
- Prepares audit budgets.
- Presents detailed audit reports for approval by the Internal Audit Manager and Internal Audit Director on all assigned audits.
- Provides concise and complete documentation of audit testing and results derived.
- Assists in the preparation and interpretation of complex financial and administrative reports under supervision of an Internal Audit Manager.
- Prepares and submits accurate and complete planning memos to the Internal Audit Manager.

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- Prepares and submits accurate and complete audit plans to the Internal Audit Manager.
- Conducts fieldwork to execute the audit plan.
- Prepares and submits accurate and complete audit reports to the Internal Audit Manager.
- Audit reports are presented with no grammatical or spelling errors.
- Adheres to the audit timeline and reporting schedules.
- Performs follow-up reviews as required.

4. *Miscellaneous:* Performs other job related tasks as assigned by the Internal Audit Manager or Internal Audit Director.

Knowledge, Skills, Abilities and Other Characteristics:

- Knowledge of the history, culture, laws, ordinances, customs and traditions of the SRPMIC.
 - Knowledge of generally accepted auditing standards and practices for government operations.
 - Knowledge of generally accepted auditing standards and practices for corporations.
 - Knowledge of audit budgeting principles and practices.
 - Knowledge of the principles and Best Practices of internal auditing.
 - Knowledge of general accounting theories, principles and practices of auditing.
 - Knowledge of Federal and State laws, rules, regulations and policies.
 - Knowledge of SRPMIC policies and procedures.
 - Knowledge of GASB and FASB standards.
 - Knowledge of computerized products used in auditing and accounting systems and processes.
 - Knowledge of business and management practices relating to general ledger accounts and other financial records.
 - Knowledge of statistical sampling methodologies.
 - Knowledge of the COSO framework.
 - Knowledge of leasing, including standard industry practices.
 - Specialized knowledge of SFAS 13 and SFAS 29
 - Knowledge of contract law.
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- Skill resolving auditing problems.
 - Skill reviewing and evaluating financial records.
 - Skill with complex mathematical computations.
 - Skill with both verbal and written presentations and communication.
 - Skill applying auditing and accounting methods and techniques.
 - Skill with mathematical computation and in using computerized products for auditing.
 - Skill in establishing and maintaining effective working relationships with Community officials, managers, tenants, business partners and other staff.
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- Ability to develop and maintain positive and effective working relationships with all levels of the department and Community.
 - Ability to develop and maintain positive and effective working relationships with tenants.
 - Ability to write complex, cross-functional technical audit programs.
 - Ability to use a personal computer including Microsoft Word, Excel, PowerPoint, Visio and Outlook.
 - Ability to produce written documents with clearly organized thoughts using proper sentence construction, punctuation and grammar, in a timely manner.

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- Ability to effectively embrace change management.
- Ability to accurately diagnose auditing related problems and take appropriate and timely corrective action.

Qualifications:

- **Education:**
 - A Bachelor's degree in Accounting, Business Management or closely related field is required, a MBA, Masters in Accounting or JD degree is preferred; and,
 - A professional certification, (Such as CPA, CIA, CMA, CFE, Cr.FA, JD) or working towards a professional certification related to the field of accounting and auditing is required. A current license as a CPA or Attorney in the State of Arizona is preferred; or,
 - An Arizona licensed Real Estate Broker or Sales Associate with property management or leasing experience.
- **Experience:** Minimum 3 years experience as an auditor is required. Public accounting/auditing experience is preferred. Minimum 3 years experience working with leases is required.
- **Equivalency:** Equivalent combinations of education and experience that will allow the applicant to satisfactorily perform the duties of the job may be considered with the written permission of the Director of Internal Audit.
- **Insurability:** Must possess a valid Arizona operator's license and be insurable under tribal insurer requirements (e.g., be age 21 or over, no alcohol-related motor vehicle violations such as DUI, within the past 5 years; no reckless driving violations within the past 3 years; no more than one speeding ticket in excess of 15 mph over the speed limit within the past 3 years; and no more than one "at fault" accident within the past 3 years).
- **Special Requirements:**
 - Must obtain a gaming license during the first 6 months of employment.
 - May be required to work outside normal work hours including nights, weekends and holidays.
 - Must be willing to use personal auto (reimbursed for mileage) to travel to tenant's locations.

The Salary range is \$66,142 to \$92,601 per year plus benefits