



Eastern Band of Cherokee Indians

SENIOR INTERNAL AUDITOR

Position Description

Program:	Internal Audit & Ethics	Reports to:	Internal Audit Manager
Division:	Independent	Position Number:	989038004
Classification:	Exempt	Revision Date:	10/01/2022
Pay Level:	15	Safety Sensitive:	No

PERFORMANCE EXPECTATIONS

In performance of their respective tasks and duties all employees of the Eastern Band of Cherokee Indians (EBCI) are expected to conform to the following:

- Uphold all principles of confidentiality to the fullest extent.
- Adhere to all professional and ethical behavior standards of the Tribal Government.
- Interact in an honest, trustworthy, and respectful manner with employees, Tribal members, visitors, and vendors.
- Participate in departmental staff meetings, quality management activities and educational programs.
- Embody respect and understanding of EBCI traditions and values.
- Display willingness, initiative, and teamwork, to perform other duties as requested.

POSITION PURPOSE

Performs and leads internal audits and special projects as part of the internal audit plan. This responsibility includes developing audit scopes, objectives, audit programs, fieldwork procedures, and preparing audit reports reflecting the results of the work performed. Work performed will include coverage of Tribal Government and its entities focusing on the effectiveness and efficiency of business processes and internal controls; compliance with policies/procedures, rules and regulations and the accuracy of financial records. The Senior Internal Auditor will also assist Internal Audit management with periodic reporting to the Audit and Ethics Committee, development of the annual internal audit plan and championing internal control and governance concepts throughout the Tribe. The Senior Internal Auditor will assist in the direction and review of work performed by internal audit staff, and may provide assistance to outside auditors, consultants or regulatory agencies.

ESSENTIAL DUTIES, FUNCTIONS, & RESPONSIBILITIES

- Leads internal audits as part of the yearly internal audit plan.
- Performs risk assessments and creates audit programs to ensure effective and efficient audits.
- Develops audit scope, performs audit procedures and prepares draft reports of findings and recommendations.
- Applies knowledge of internal control concepts in planning, performing, managing and reporting of the audit.
- Provides detail analysis and documents understanding of Tribal Government and entity business processes.
- Directs, reviews and supervises the work performed by staff auditors.
- Reviews all audit work and submits work papers and reports to Audit Manager for approval.
- Performs follow-up on the status of outstanding internal audit issues.
- Trains and develops team members and provides input on performance evaluations.
- Delivers presentations and/or training sessions to Tribal management, Tribal Council, Audit & Ethics Committee, Executive Committee and other committees when requested.
- Performs special projects as assigned by the Internal Audit Manager and Chief Audit & Ethics Executive.

Scope of Supervision:

This position is supervised by program leadership. Oversight and supervision of junior staff auditors.

MINIMUM MANDATORY QUALIFICATIONS

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Experience:	Three (3) years of related experience required.
Education:	Bachelor's Degree in related field required.
Licenses & Certifications:	Valid, insurable NC Driver's License required. Audit certification (CIA, CGAP, CISA, CFE, or other acceptable) is preferred or must be obtained within six (6) months of hire.

KNOWLEDGE, SKILLS, & ABILITIES

Key Job Knowledge:

- Must have knowledge of policies, procedures, and guidelines of the Tribal Programs of the EBCI.
- Must have knowledge of the EBCI Accounting Policies and Procedures.
- Must understand the Internal Audit function and be proficient in applying the IPPF of Internal Auditing. Must have knowledge of Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) Pronouncements, and Generally Accepted Auditing Standards (GAAS).
- Must have experience with control models, risk assessments and their application.
- Must have knowledge of automated accounting systems and general controls in a computerized environment.
- Must be skilled in the use of computers and other office equipment.
- Proficiency in Microsoft Office applications is required and experience with CAATs is preferred.
- Requires the ability to maintain specified records, files, and logs.
- Must have good communication skills, both verbal and written.
- Must be able to work independently and as the member of a team.

Safety/Accuracy Focus:

Key Relationships:

Has daily contact with Internal Audit Manager and Office of Internal Audit & Ethics staff. Has regular contact with Tribal management, budget and finance personnel, and legal personnel. Contacts are to exchange or provide information regarding internal procedures to follow reporting requirements. Must maintain a professional and independent role with the Tribal Council, Executive Committee and employees; yet participate cooperatively in the Tribe's management team. Tact, decorum, and professional etiquette are required, and considered crucial, in the exchange of information.

Resourcefulness & Initiative:

Follows well defined Tribal procedures and guidelines. Initiative is required to maintain accuracy, establish work priorities, and meet scheduled timeframes.

Discretion – Confidential Data:

Access to confidential and proprietary data and information which is not known by the public may occur during employment. Exercise excellent professional discretion regarding confidential and proprietary data and information, never disclosing or misusing such information. Requires a higher than average discretion due to the amount and nature of information available to the Internal Audit and Ethics Office. Has access to all financial data of Tribal programs, memos, and personnel records. Also has access to audit and investigation work papers, which may contain highly confidential information. Must adhere to all Tribal confidentiality policies and IIA Code of Ethics.

Complexity of Duties:

This position includes completing tasks of varying complexity levels. Demonstrates and maintains integrity, fairness and high ethical standards in carrying out duties. Must use problem-solving skills and be able to analyze data in performing job duties. Requires the ability to write reports to Tribal management in a clear, concise manner, understood by non-accountants. Reports must be supported by irrefutable evidence and work papers should be up to industry standard. Must use professional judgment when determining the extent of procedures performed and the materiality of the results reported. Combines financial, organizational, computer, and interpersonal skills.

PREFERRED QUALIFICATIONS

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No other preferred qualifications.

WORK ENVIRONMENT

Work Environment: Normally works in a business office setting with frequent visits to other Tribal Program offices on and off the Qualla Boundary. Occasionally perform duties outdoors during physical inventories and audit fieldwork, depending on the Tribal Program being audited.

**Mental/Visual/
Physical Effort:** Must be able to lift 25 pounds and carry 5 pounds on a repetitive basis. Close concentration and attention to detail are required for data entry and proofing procedures. Subject to frequent interruptions requiring varied responses. Job duties routinely require visual acuity; manual dexterity; and the ability to speak, hear, walk, sit, stand, bend, and reach with arms and hands. Must be able to lift 25 pounds and carry 5 pounds on a repetitious basis.

OTHER

Confidentiality: All employees must uphold all principles of confidentiality to the fullest extent. Sensitive information must be kept secure; a breach of these principles may be grounds for disciplinary action, up to and including immediate termination.

Background Investigation: All employees are required to complete a background investigation. Results of the background investigation will be evaluated against the requirements of the position, and as applicable to federal and state requirements. Candidates must be able to successfully pass all required background checks for data sensitive positions and for those positions subject to a 101-630 background check to ensure compliance with Public Law 101-630 "Indian Child Protection and Family Violence Prevention Act."

Drug Screening: All applicants must successfully pass a preemployment drug screening prior to beginning employment. Random drug testing will be carried out based upon position requirements.

Disclaimer: *The information on this position description has been designed to indicate the general nature and level of work performance by employees in this position. It is not designed to contain, or be interpreted as, a comprehensive inventory of all duties, responsibilities and qualifications required of employees assigned to this position. Employees will be asked to perform other duties as needed.*

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ACKNOWLEDGMENT

I have reviewed the content of the **Senior Internal Auditor** position description and have been provided a copy of such position description. I certify that I am able to perform the essential functions of this position as outlined in this description.

Employee (printed name)

Employee (signature)

Date

Supervisor (printed name)

Supervisor (signature)

Date