

JOB DESCRIPTION | INTERNAL AUDITOR

EMPLOYMENT CLASSIFICATION: FULL-TIME

DEPARTMENT: INTERNAL AUDIT

FLSA CLASSIFICATION: NON-EXEMPT

REPORTS TO: SENIOR INTERNAL AUDITOR

POSITION OVERVIEW

Assist the Senior Internal Auditor in carrying out timely and independent operational and compliance examinations and audits of Pechanga Resort & Casino gaming activities in accordance with regulations, policies, and procedures.

ESSENTIAL JOB FUNCTIONS

The information provided below encompasses the functions and capabilities linked with this position.

Duties and Responsibilities

The individual in this position is expected to engage in the following work-related activities.

- Assist with conducting timely operational and compliance examinations and audits of gaming activities, including completing gaming audit checklists, performing game machine testing, and preparing audit reports to document findings in accordance with professional and department standards.
- Assist the Senior Internal Auditor in evaluating, preparing, and presenting the Financial Statement Review to the Commission.
- Assist with reviewing and responding to financial reports and audits of gaming activities, including helping to develop recommendations to address audit results, and implement recommendations as appropriate.
- Assist with implementing new procedures and programs/computer applications, and communicating changes to other departments, as needed.
- Interpret internal control policies and procedures, and apply professional accounting and auditing principles and standards to test and evaluate financial records and operational systems for compliance with Minimum Internal Control Standards (MICS).
- Perform observations and interviews as needed in accordance with MICS.
- Assist other departments with licensing discrepancies, non-compliance concerns, and investigations.
- Other duties as assigned.

Skill Profile

The individual in this position is expected to possess and exhibit the following knowledge, skills, and abilities.

- Ability to interact and collaborate with line employees, managers, executives, and outside auditors.
- Demonstrate a commitment to and value for conducting oneself in accordance with highest standards of integrity and ethical behavior in compliance with all applicable laws, rules, and regulations.
- Maintain working knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Tribal Gaming Internal Control over Financial Reporting.
- Maintain working knowledge of gaming regulations, as well as internal controls, policies, and procedures.
- Ability to carry out advanced mathematical computations, including probability and statistical inference, fractions, percentages, ratios, and proportions.
- Demonstrate a high degree of accuracy and attention to detail in all tasks.
- Ability to define problems, collect data, establish facts, and draw valid conclusions in the context of standard situations with common, predictable variables.
- Ability to work in a professional manner in an environment with individuals from many different cultures and backgrounds.
- Ability to read, analyze, and interpret governmental regulations, financial reports, and legal documents.
- Ability to effectively communicate information and ideas, as well as compose clear, effective, and grammatically correct reports and business correspondence appropriate for the intended audience.
- Ability to work both independently and as part of a team.

- Working knowledge of MS Office, including document creation and editing in Word, messaging and calendaring in Outlook, and performing routine tracking and complex computations in Excel.

Capability Requirements

The following capabilities are required to perform the essential functions of this position.

- Effectively communicate with others verbally and in writing, including by phone, e-mail, or in person.
- Understand, remember, communicate and apply routine and complex regulations, oral and/or written instructions, and factual information.
- Maintain sustained concentration on computer screens, and use keyboards and a variety of peripherals.
- Maintain sustained concentration and focus in a moderately noisy environment.
- Remain in a stationary position (sitting or standing) for extended periods of time, and move about the property occasionally.
- Exert up to 20 pounds of force occasionally and/or up to 10 pounds of force frequently, to lift, carry, push, pull, or otherwise move objects.
- Tolerate working in a confined space for prolonged periods of time with sustained exposure to moderate noise and tobacco smoke.

Minimum Qualifications

The following are required of an employee in this position.

- Three years' experience and/or training in a similar position, or equivalent combination of education and experience.
- Three years' experience in testing and assessment of internal control over financial reporting.
- Bachelor's degree in Accounting, Finance, or other related field, or four-year degree with sufficient courses in Accounting and Auditing.
- Current PGC Class "A" Gaming License.
- Ability to periodically travel locally, regionally, and nationally to trainings and other events.
- Must be age 21 or older.
- Requires passing background check, credit check, and drug screening upon hire.

ACKNOWLEDGEMENT OF EXPECTATIONS

I have read and understand the essential functions of this position, including the necessary capabilities, and can perform these with or without reasonable accommodation. I understand that I can request a reasonable accommodation, should one be necessary for me to carry out the essential functions of this position. I also acknowledge that the functions and capabilities for this position may change in the future, with or without notice. Additionally, I consent to the exclusive jurisdiction of the Pechanga Band of Luiseno Indians and the rules of its Gaming Commission.

Employee Name

Employee Signature

Date