

**COMANCHE NATION GAMING COMMISSION
JOB DESCRIPTION**

Position Title: Accounting Auditor

FLSA: Exempt

Reports To: Compliance Director

Supervises: N/A

SUMMARY OF POSITION:

Coordinates and conducts audits of the gaming facilities for the Comanche Nation Tribal Gaming Commission to assess effectiveness of controls, accuracy of financial records, and efficiency of operations by performing the following duties.

Job Duties and Responsibilities:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability. Include the following (other duties may be assigned):

- Adheres to all Commission and Commission policies and procedures.
- Examines records of departments and interviews workers to ensure recording of transactions and compliance with applicable laws and regulations, IGRA and the Oklahoma Tribal-State Compact.
- Inspects accounting systems to determine their effectiveness and protective value.
- Reviews records pertaining to material assets, such as equipment and buildings, and staff to determine degree to which they are utilized.
- Analyzes data obtained for evidence of deficiencies in controls, duplication of effort, fraud, or lack of compliance with laws, government regulations, and management policies or procedures.
- Monitors compliance with approved system of internal controls through the use of observations, interviews, intervention and interpretive use of regulations in place at the Casino.
- Prepares reports of findings and recommendations for the Commission.
- Audits employer business records for governmental agencies to determine unemployment insurance premiums, liabilities, and employer compliance with applicable federal and state laws.
- Examines cash receipts, payout slips, Hard and Soft Count Room data, cashier paperwork, bank records, inventory and stock record sheets and similar items to verify accuracy of recorded data.

Essential Duties and Responsibilities (continued):

- Computes percentages and total and compares results with recorded entries. Conducts special studies for Commission, if requested, such as those required to discover mechanics of detected fraud and to develop controls for fraud prevention.
- Completes internal audit checklists periodically in compliance with the requirements of the Comanche Nation Tribal Gaming Commission, the NIGC, and the State Gaming Commission.
- Performs other duties as delegated by the Compliance Director and Executive Director.
- Abides by Commission confidentiality policies.
- Review and Analyze Casino monthly financial statements.
- Review and Analyze of casino games statistical reports.
- Review and re-calculation of State and NIGC fees.

QUALIFICATION REQUIREMENTS:

Required:

- Bachelor's degree from four-year college or university, preferable in Accounting or Finance
- Must be 21 year of age
- Must have strong computer skills including word processing and spreadsheet programs.
- Ability to maintain visual attention and mental concentration for significant periods of time.
- Ability to solve complex problems and deal with a variety of concrete and abstract variables in situations where only limited standardization exists.
- Ability to analyze and interpret numerical data, including statistical information.
- Must exhibit strong organizational, prioritization, and record keeping skills.
- Must be able to express own opinion in an intelligent and logical manner.
- Strong oral and written communication skills.
- Ability to perform assigned job duties under constant time pressures.
- Must have thorough understanding of the rules, policies and procedures and internal controls for the games offered by the gaming establishment.
- Must have professional demeanor and appearance.
- Abides by Commission confidentiality policies.

Preferred:

- Minimum of (4) years gaming experience
- Financial Auditing experience
- Regulatory Auditing experience
- CPA

- Working knowledge of Comanche Nation Gaming Ordinance, NIGC regulations, and Oklahoma Tribal-State Compact.
- Working knowledge of Class II and Class III gaming machines

WORKING ENVIRONMENT AND CONDITIONS:

Performs duties in a well lighted, ventilated and temperature controlled office environment. Some exposure to a smoke-filled, noisy environment.

Licensing Requirements:

Must be able to obtain and maintain a Comanche Nation Gaming Commission (CNGC) Key License.

Confidentiality

All CNGC employees must abide by Commission confidentiality policies. The release or divulging of any information obtained during the course of the job will be considered a breach of confidentiality and will be cause for immediate termination.

Disclaimer and Conditions of Employment

The above statements are intended to describe the general nature and level of work being performed by people assigned to this job title. They are not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of personnel so classified.

All CNGC employees are responsible to ensure that their designated operations are in compliance with Tribal polices, IGRA, and State compact and Tribal, Federal, and State gaming regulations.

Conditions of employment with the CNGC include passing a pre-employment drug test, a background investigation to secure a gaming license and successfully completing a three-month introductory period. Candidates for this position will be required to have dependable transportation available to them. CNGC is an at-will employer.