

## **Audit Division Duties and Requirements**

### **The Gaming Control Board is an Equal Opportunity Employer**

The following is a summary of the requirements, conditions, and duties of an Auditor with the Nevada Gaming Control (Board). Additionally, information regarding how to apply for a position with the Board is included.

#### **POSITION DESCRIPTION:**

Under immediate or general supervision of an Audit Supervisor or other designee, conducts field audits, including performing as a staff auditor; analyzes internal accounting control systems, and performs other financial analyses; may function as auditor-in-charge of a field audit; and performs related work as required.

#### **QUALIFICATIONS:**

##### **Preferred Qualifications**

Graduation from an accredited college or university with a bachelor's degree and a master's degree in accounting including the 150 semester hours of education required to sit for the CPA exam as specified by the Nevada State Board of Accountancy, or

Graduation from an accredited college or university with a bachelor's degree in accounting or business administration and to have completed the 150 semester hours of education required to sit for the CPA exam as specified by the Nevada State Board of Accountancy.

##### **Minimum Qualifications**

Graduation from an accredited college or university with a bachelor's degree in accounting or business administration, and completion of the following courses (or their equivalent):

Introduction to or Principles of Accounting I & II  
Intermediate Accounting I & II  
Advanced Accounting or Intermediate Accounting III  
Auditing  
Tax Accounting  
Cost/Managerial Accounting  
Business Law (1 semester) or Commercial Transactions Law for Accountants

#### **BACKGROUND INVESTIGATION:**

A background investigation will be conducted on each applicant who is hired in order to verify the accuracy and completeness of statements contained on the application and to obtain information relevant to predicting successful performance as a Board employee.

All applicants who do not pass the background investigation will not be eligible for Board employment.

#### **MANDATORY DRUG TESTING:**

A mandatory drug test is required prior to employment.

#### **TYPICAL DUTIES:**

**(The following is used as a partial description and is not restrictive as to duties required.)**

**Auditor Function:**

Performs preparation, planning, and organization of assignments;

Performs observations and walk-throughs, document examinations, analytical review, reconciliations, and other procedures sufficient to formulate and express an opinion, render a conclusion or otherwise meet the objectives of the assignment;

Evaluates gaming licensee's compliance with statutes and regulations;

Assesses additional taxes where deficiencies are noted, or refunds taxes if applicable;

Determines and accurately documents the nature and extent of exceptions including but not limited to violations and revenue adjustments;

Prepares work papers ensuring such papers contain sufficient, competent and relevant evidential matter to support the conclusions rendered, in accordance with Board and Division policies;

Advises a supervisor of material problems encountered in a timely manner with accuracy and completeness;

Advises a supervisor regarding progress of assignments for planning purposes;

Performs bankroll verifications, cash counts, financial analyses, evaluates written internal control systems and other work as required;

Evaluates licensee correspondence and drafts responses as necessary;

Obtains a knowledge base and some proficiency regarding the Division's computerized information management system;

Trains other auditors and assists others in a supervisory capacity within their abilities, trains auditors in a classroom setting, etc.;

Completes administrative reports including, but not limited to weekly time reports, Auditor Daily Reports, etc., on a timely basis with accuracy and completeness;

Performs additional auditor-in-charge responsibilities (listed below), depending upon abilities.

**Senior Auditor (Auditor-In-Charge) Function:**

Responsible for and directs the preparation and planning for each assignment given;

Makes recommendations to supervisors regarding staffing for assignments based on staff experience, professional development and Division's needs and time constraints;

Provides training and direction to staff throughout the course of the assignment;

Monitors progress of staff and assignment through examination of their work, inquiries and filing of progress reports;

Advises or determines, based on the results of preparation and planning, walk-throughs, observations, analytical review, reconciliations and such other procedures as may be necessary, the nature, extent and timing of procedures to be performed on the assignment using well documented sound professional judgment;

Advises licensee personnel of problems encountered during the assignment in a timely manner;

Maintains productive communications between staff and licensee personnel;

Forwards complete and accurate work to supervisors on a timely basis;

Reviews auditor-prepared work papers to ensure such papers contain sufficient, competent and relevant evidential matter to support the conclusions rendered, for adherence to Board and Division policies, and for compliance with the supervision/review standards established by the Division;

Accumulates sufficient evidential matter, using Board, Division and professional standards and judgment to render a conclusion/opinion to meet the objectives of the assignment, and if not, document adequately the reasons why;

If required, responsible for presentation of audits to Audit Committee;

Coordinates with staff the timely completion of review notes and other work associated with the completion of an assignment;

Meets and corresponds with licensee personnel regarding the results of the assignment as directed by Division and Board policies;

Advises auditors of perceived deficiencies and strengths as issues occur;

Follows Division evaluation and performance feedback policies;

Makes recommendations regarding the promotion and hiring process.

**ENTRY KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED:**

General knowledge and ability in the areas of accounting, auditing, and finance;

Working knowledge of generally accepted auditing standards;

Ability to effectively communicate verbally and in writing;

Ability to complete written communications addressing all relevant material information in a logical fashion;

Ability to use correct grammar, spelling and punctuation;

Ability to write complete, concise sentences using a direct, specific and accurate professional style;

Ability to exercise sound reasoning;

Ability to be receptive to ideas of others;

Ability to recognize problems, consider relevant facts and alternatives;

Ability to demonstrate a professional and courteous attitude towards supervisors, peers, licensee personnel and the public;

Ability to work with a minimum amount of supervision in familiar areas;

Ability to learn from mistakes.

**BENEFITS:**

Paid medical, dental, vision care, life and disability insurance program; eleven paid holidays a year; three weeks of annual leave; three weeks of sick leave (no limit on accrual); State retirement system (PERS); a tax sheltered deferred compensation plan available. State employees do not contribute to Social Security, but a Medicare deduction is required. Long-term employees enjoy additional benefits.

**TRAINING:**

On-the-job training, primarily through assignment to an audit; close supervision. Technical review of work by three levels.

The Board's audit experience qualifies for CPA certification experience in Nevada. Four years experience with the Audit Division is required to become certified.

**CONDITIONS:**

All auditors are on call 24 hours per day, and are expected, at times, to work days and hours outside the normal workweek.

Out-of-town travel may be required, usually for intervals ranging from two weeks to two months.

Assignments to an audit are generally for a period of from one to six months, and some assignments involve in-state travel to smaller cities in Nevada.

All Board employees shall follow all conditions of employment as stated in the Gaming Control Board's Human Resources Manual.

**LOCATION OF EMPLOYMENT:**

The Audit Division currently has permanent offices in Reno and Las Vegas; however, travel may be required for audit coverage to other geographic areas within the State.

**DUTIES AND REQUIREMENTS INFORMATION NOT A CONTRACT:**

This duties and requirements information sheet is not a contract of employment. Even though an applicant might successfully complete the interview process, comply and complete the background investigation, there is no guarantee the applicant will be hired by the Board.

**IMMIGRATION REQUIREMENT:**

The policy of the State of Nevada and the Board is to employ only U.S. citizens and aliens lawfully authorized to work in the United States. In compliance with the Immigration Reform and Control Act of 1986, successful applicants will be required to show proof of their legal right to work in the United States within three working days of their appointment to any position with the Board.

**EEO**

*The Nevada Gaming Control Board is an equal opportunity employer.*

**How to apply**

All applicants who meet the minimum qualifications are eligible to apply for this position and may do so by completing an application on the Nevada Gaming Control Board website @ [www.gaming.nv.gov](http://www.gaming.nv.gov).

Only applications submitted through the website will be accepted