

AUDITOR I

NATURE OF WORK IN THIS CLASS:

This is routine professional auditing work involved in financial, operational, and compliance examinations and evaluations of varied programs of the government with varied funding sources under the Internal Audit Division, Bureau of Budget and Management Research; or under the Internal Audit Section, Guam Power Authority; or under the Internal Audit Section, Guam Memorial Hospital Authority; the Office of the Public Auditor, the Department of Education or the Department of Administration.

Employees in this class perform routine professional auditing work independently after initial training, and work under closer supervision on a variety of more complex developmental assignments.

ILLUSTRATIVE EXAMPLES OF WORK: (Any one position may not include all the duties listed, nor do the examples cover all the duties which may be performed.)

Audits non-appropriated activity funds of small programs; reviews cash receipts and disbursement ledgers and other supporting documents; prepares bank reconciliation statements; determines accuracy and propriety of transactions and compliance with established laws and regulations and principles of financial management.

Assists higher level auditors in the more complex financial and compliance audits of varied federally funded programs of the government.

Assists in the more complex audits of varied appropriated and revolving fund accounts.

Conducts exit conferences with officials to discuss audit findings and recommendations.

Prepares audit reports on findings and recommendations.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles, practices and techniques of accounting and auditing.

Knowledge of the basic principles and practices of management.

Ability to learn and apply internal auditing techniques and practices.

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Ability to learn and apply computer system application in the accounting field.

Ability to examine and evaluate financial documents, statements, and other operating reports.

Ability to make work decisions in accordance with program guidelines.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare audit reports.

Skill in the safe operation of a motor vehicle may be required.

MINIMUM EXPERIENCE AND TRAINING:

Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting or closely related field, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses.

NECESSARY SPECIAL QUALIFICATION:

Possession of a valid driver's license may be required.

ESTABLISHED: FEBRUARY 1989
AMENDED: SEPTEMBER 1994
 JANUARY 2001

PAYGRADE: K

HAY EVALUATION:	KNOW-HOW:	D I 1	152
	PROBLEM SOLVING:	D 3 (33%)	50
	ACCOUNTABILITY:	D 1 C	57
	TOTAL POINTS:		259

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This standard revises and supersedes the standard established February 1989 and amended September 1994 and January 2001.

Benita Manglona

**BENITA A. MANGLONA, Director
Department of Administration**

