

AUDITOR III

NATURE OF WORK IN THIS CLASS:

This is complex 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 the full range of complex professional auditing duties, including independent work in specialized areas of the profession, and serve as auditor-in-charge in large auditing 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.)

Leads in the conduct of complex financial, operational, and compliance examinations and evaluations of a variety of programs and activities of the government involving varied and large funding; develops and writes audit program for large audit assignments; tests accounting records and evaluates adequacy and application of accounting financial, and operational control; evaluates the degree of compliance with established laws, regulations, policies and procedures; evaluates reliability of reports, records, and other supporting data; evaluates quality of department's/agency's performance in carrying out assigned responsibilities and the extent to which desired results or benefits are being achieved.

Confers with department/agency officials regarding audit findings and problems.

Writes reports of audit findings, conclusions, and recommendations for more efficient management of government funds and programs.

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 lead the work of others.

AUDITOR III

Ability to interpret and apply pertinent laws, rules and regulations, and other program guidelines.

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 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 internal auditing techniques and practices.

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

MINIMUM EXPERIENCE AND TRAINING:

- a. Two (2) years of experience as an Auditor II or equivalent work, and graduation from a recognized college or university with a Bachelor's degree in Accounting or related field, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses; or
- b. Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

NECESSARY SPECIAL QUALIFICATION:

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

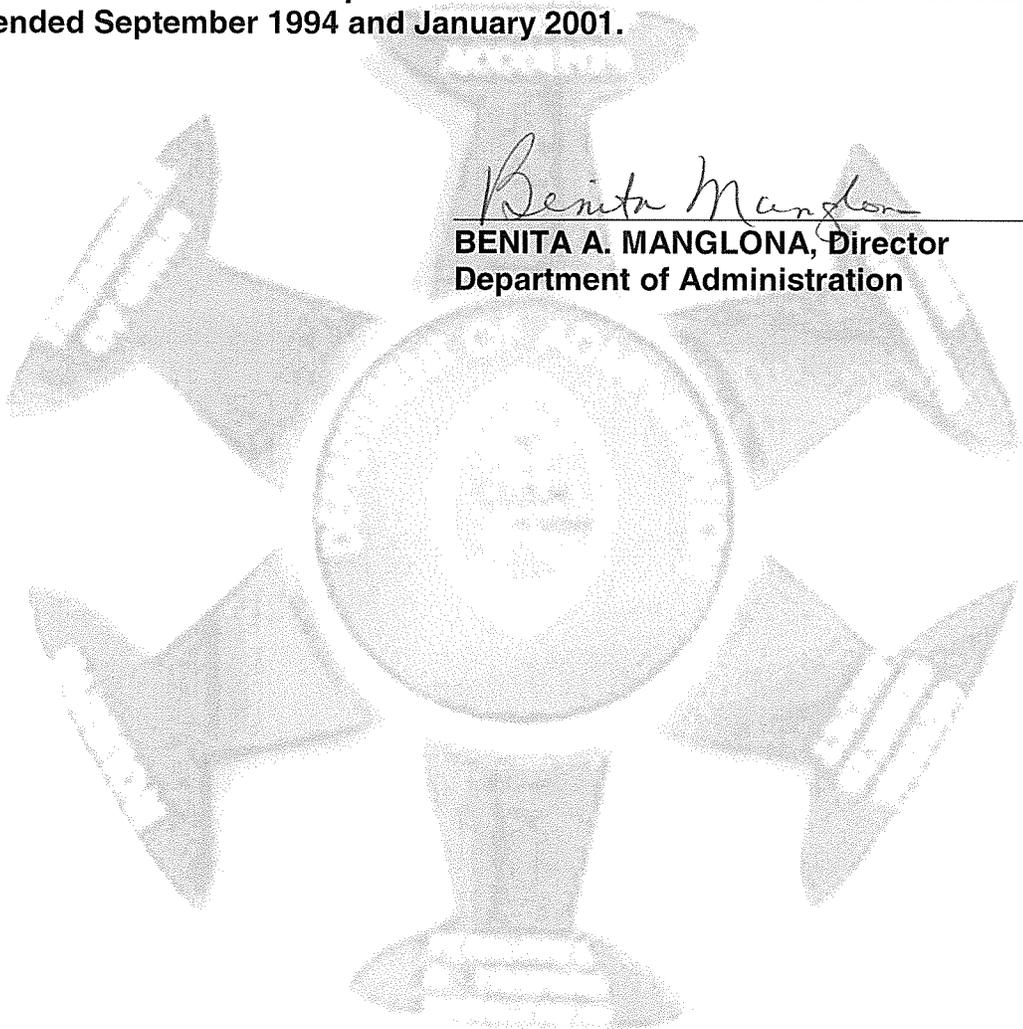
ESTABLISHED: FEBRUARY 1989
AMENDED: SEPTEMBER 1994
JANUARY 2001

PAYGRADE: M

AUDITOR III

HAY EVALUATION:	KNOW-HOW:	E I 1	200
	PROBLEM SOLVING:	D 3 (33%)	66
	ACCOUNTABILITY:	E 1 C	<u>76</u>
	TOTAL POINTS:		342

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