

CHIEF AUDITOR

NATURE OF WORK IN THIS CLASS:

Administers the audit programs and activities of 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

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.)

Administers the internal audit program of the Bureau of Budget and Management Research, or of an autonomous department/agency auditing function, or of the Office of Public Auditor, the Department of Education or the Department of Administration.

Develops audit program policies, procedures, and guidelines; evaluates operational effectiveness and recommends and implements appropriate changes to improve effectiveness.

Analyzes and makes recommendations for improvement of internal controls, accounting systems, and practices and for more efficient management of government funds and programs.

Conducts exit conferences with responsible official of departments/agencies to discuss audit findings, conclusions, and recommendations.

Coordinates audit activities with the Federal Comptroller's Office; reviews and makes comments and recommendations on audit findings.

Prepare and justifies budget estimates; administers agency policies for personnel training and safety; and performs other administrative functions.

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, practices, and techniques of public administration.

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Knowledge of the principles and practices of electronic data processing.

Ability to supervise the work of others.

Ability to administer management and fiscal audit programs.

Ability to analyze and interpret audit findings and supporting financial statements and documents, and make recommendations to improve internal controls, accounting systems, and practices.

Ability to make work decisions in accordance with program guidelines.

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

Ability to evaluate operational effectiveness and recommend and implement changes in policies, procedures, and other program guidelines to improve effectiveness.

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.

MINIMUM EXPERIENCE AND TRAINING:

- a. One (1) year of experience as an Auditor III 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:

Applicants under consideration for the Office of the Public Auditor must possess a Certified Public Accountant certificate from a state or U.S. territory.

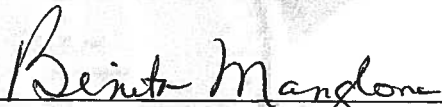
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ESTABLISHED: JULY 1980
AMENDED: NOVEMBER 1986
 FEBRUARY 1989
 NOVEMBER 1997
 JANUARY 2001

PAYGRADE: O

HAY EVALUATION:	KNOW-HOW:	E 1 3	264
	PROBLEM SOLVING:	E 3 (38%)	100
	ACCOUNTABILITY:	E 2 C	<u>115</u>
	TOTAL POINTS:		479

This standard revises and supersedes the standard established July 1980 and amended November 1986, February 1989, November 1997 and January 2001.



BENITA A. MANGLONA, Director
Department of Administration