

**NATURE OF WORK IN THIS CLASS:**

This is basic professional auditing work under the Office of Public Accountability (OPA). The Accountability Auditor I will work under close supervision of a higher-level Accountability Auditor on a variety of assignments, which include performance, financial, operational, and compliance audits, analyses, examinations, special reviews, evaluations, and agreed-upon procedures in order to assess the economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam.

Employees in this class perform professional auditing duties in accordance with Government Auditing Standards (GAS) issued by the U.S. Comptroller General, International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI), Generally Accepted Accounting Principles issued by the Government Accounting Standards Board (GASB), and other accounting and auditing standard setting bodies.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

Under the close supervision of higher-level Accountability Auditor(s), essential and other important responsibilities and duties may include, but are not limited to the following:

- Assists with executing audit procedures to address the objectives of the audit, review, evaluation, analysis, etc.
- Participates in and memorializes meetings, such as the entrance, status, exit, and team meetings.
- Gathers previous audit reports, reviews, analyses, evaluations, and other related work on the audited entity, and assists in preparing necessary work papers.
- Conducts research to obtain background information on the activity under review, including reviewing laws, regulations, policies, and program guidance.
- Gathers data pertinent to the audit subject, inclusive of agency programs, grants, statutes, rules, regulations, etc.



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- Assists with audit fieldwork, which includes: interviews of entity's staff and management and other parties deemed necessary to elicit factual information; visual examination of records; and other tasks as necessary.
 - Assists with preparing work papers showing financial schedules and supported documents, statistical data and all other data, explaining the findings and results of an audit, examination, evaluation, analysis, review, and/or other related audit duties.
 - Assists with verifying written reports and oral statements made by entity's staff and management against source accounts and records to determine reliability of information and data, as well as accuracy of computations.
 - Assists in the coordination of performance and financial audit entrance, status, and exit meetings between the Public Auditor, audit team, audit entity officials, independent external financial auditors, and other officials as required.
 - Assists in drafting the financial highlights for assigned entities, as well as referencing such drafts for Quality Assurance Review (QAR) and addressing the QAR review notes.
 - Assists in referencing draft performance audit reports for QAR and addressing QAR notes.
 - Performs other related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

- Knowledge of the principles, practices, and techniques of accounting, auditing, management, and administration.
- Knowledge of internal controls, fraud, waste, and abuse.
- Ability to learn and apply auditing techniques and practices.
- Ability to learn and apply computer system applications in the auditing field.
- Ability to learn and apply statistical analysis techniques.
- Ability to gather and examine financial documents, statements, and other operating reports.



- Ability to make work decisions within program and/or audit guidelines.
- Ability to communicate effectively, orally and in writing.
- Ability to work effectively with the public and employees.
- Ability to use a personal computer and other office equipment.

MINIMUM EXPERIENCE AND TRAINING:

Bachelor's degree from a recognized college or university in Accounting, Auditing, Human Resources Management, Information Technology, Business Management, Marketing, Finance, Economics, Political Science, Public Administration, Computer Science, or related field.

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017

PAYGRADE: L

HAY EVALUATION:	KNOW-HOW:	E I 2	175
	PROBLEM SOLVING:	D 3 (33%)	57
	ACCOUNTABILITY:	D 1 C	<u>76</u>
	TOTAL POINTS:		308

CHRISTINE W. BALETO, Director
Department of Administration

EDDIE BAZA CALVO
Governor of Guam