

**NATURE OF WORK IN THIS CLASS:**

This is a management position that assists the Public Auditor with the oversight of the Office of Public Accountability's (OPA) operations, which includes audits, procurement appeals, and administration.

This is highly responsible professional work that directs and oversees OPA audit work, which involves performance, financial, and compliance audits, and evaluations of varied Government of Guam programs, functions, and activities ensuring applicable audit standards are met.

This position also directs and oversees OPA office administration and procurement appeals and assists and advises the Public Auditor with adjudicating procurement appeals.

Under general administrative direction of the Public Auditor, this position exercises independent judgment in enforcing applicable laws and regulations, auditing and accounting principles, and program objectives.

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.)

- Serves as "Acting Administrator" in the Public Auditor's absence.
- Presides over procurement appeal hearings in the event of the Public Auditor's recusal as per 2 Guam Administrative Rules, Division 4, Chapter 12, § 12116.
- Represents the Public Auditor and the OPA at meetings with management, boards, Federal and oversight agencies, Legislators, and others.
- Reviews legislative bills and assist the Public Auditor in preparing testimonies and attends legislative hearings.
- Advises and assists the Public Auditor in leading and executing the OPA's periodic strategic planning and ensures strategic goals and objectives are met.
- Directs and oversees the annual audit plan, annual report, and other annual, multiyear, or similar types of long-range work plans or schedules.
- Directs and oversees the work of the Administrative Officer.



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- Directs and oversees requests for OPA contracted services and other office-related procurement and monitors the contracted services until services are completed.
 - Directs and oversees OPA grants administration including responsibility for timely grant applications to the federal government and other sources.
 - Oversees staff hiring, training, and evaluations and takes corrective actions to address staff performance issues.
 - Develops and communicates OPA policies, procedures, and business processes (payroll, check payments, etc.).
 - Oversees and reviews the OPA budget and financial statements, serves as certifying officer, and addresses budget shortages or other issues.
 - Oversees the implementation of the OPA Audit Manual.
 - Directs and oversees complex performance, financial, and compliance audits and reviews and approves the audit objectives, scope, and audit plan.
 - Reviews, edits, and ensures audit results are effectively communicated via written reports and oral presentations to institutional officials providing guidance on audit recommendations.
 - Directs and coordinates independent peer reviews of OPA operations and audits with qualified external organizations.
 - Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

- Knowledge of auditing and accounting principles and standards, including Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Government Auditing Standards (GAS), and International Standards of Supreme Audit Institutions (ISSAIs), and other accounting, auditing, and investigative standards.
- Knowledge of pronouncements, concepts and practices professed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO),



Governmental Accounting Standards Board (GASB) and other standards setting bodies.

- Knowledge of federal and local laws, legal codes, court procedures, government rules and regulations, executive orders, and policies related to the management and accountability of the Government of Guam.
- Knowledge of government programs and operations, financial management systems, government procurement, grants, and internal control systems.
- Knowledge of economic principles, financial markets, banking, and analyses and reporting of financial data.
- Knowledge of principles of management structures, project management, strategic planning, and leadership.
- Ability to appear and make presentations before Legislative and other groups.
- Ability to effectively lead, organize, and motivate groups to promote morale and improve working environments.
- Ability to identify, analyze, solve complex problems, and make appropriate recommendations.
- Ability to make appropriate judgments, formulate potential actions, and decide the most appropriate one.
- Ability to communicate professional reports, briefings, and testimonies with strong conceptual reading, writing, and listening skills.
- Skill to proficiently review, edit, and provide constructive feedback on draft audit reports, work papers, correspondences, etc.
- Skill to manage projects by initiating, planning, executing, monitoring, and controlling projects to efficiently and effectively meet milestones.

MINIMUM EXPERIENCE AND TRAINING:

Ten (10) years of auditing or equivalent work experience (of which four (4) years were served in a supervisory capacity); **AND** Master's degree from a recognized college or university in any field of Business (to include, but not limited to



Accounting, Auditing, Human Resources Management, Information Technology, Business Management, marketing, Finance, Economics, Political Science, Public Administration, or related field); **AND** Certified Public Accountant (CPA) certification **OR** two (2) of the following certifications:

1. Certified Government Financial Manager (CGFM)
2. Certified Fraud Examiner (CFE)
3. Certified Internal Auditor (CIA).

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017
PAYGRADE: U

HAY EVALUATION:	KNOW-HOW:	F III 3	460
	PROBLEM SOLVING:	F 4+ (57%)	264
	ACCOUNTABILITY:	F 4 C	<u>304</u>
	TOTAL POINTS:		1028

CHRISTINE W. BALETO, Director
Department of Administration

EDDIE BAZA CALVO
Governor of Guam

Office of the Governor
Central Files

By: _____
Date: _____