



NATURE OF WORK IN THIS CLASS:

This is a management position that assists the Public Auditor and Accountability Director 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 includes management responsibilities over the full range of complex OPA audit work, which involves performance, financial, and compliance audits, and evaluations of varied Government of Guam programs, functions, and activities and ensuring applicable audit standards are met. This may include approving audit plans, assigning teams, suggesting audit topics, approving audit objectives, and other high level tasks.

The position also manages OPA office administration and procurement appeals and assists the Public Auditor with adjudicating procurement appeals.

Under the general direction of the Public Auditor and the Accountability Director, 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 and Accountability Director's absences.
- Assists the Public Auditor and Accountability Director in preparing and executing the OPA's periodic strategic planning and ensures strategic goals and objectives are met.
- Prepares and oversees the annual audit plan, annual report, and other annual, multiyear, or similar types of long-range work plans or schedules.
- Manages the implementation of the OPA Audit Manual and incorporates updates accordingly.
- Manages the OPA audit management software ensuring its maintenance and functionality.



-
- Manages and supervises complex, technical, and sensitive performance, and compliance audits.
 - Reviews and approves the audit objectives, scope, audit plan and program steps, staff assignments, and time budgets.
 - Reviews and edits draft reports ensuring audit results are effectively communicated and written according to applicable audit standards and formats.
 - Represents the OPA in meetings with representatives of audited organizations to establish a cooperative relationship, devise concerted approaches to findings, and provide guidance on audit recommendations.
 - Serves as the independent Quality Assurance Reviewer for performance and financial audits to ensure conformance with acceptable quality control standards on an as needed basis.
 - Serves as the independent Quality Assurance Reviewer for procurement appeals decisions and may be called upon to provide his/her view of the appeal from the "prudent man" perspective on an as needed basis.
 - Manages staff hiring, training, and prepares performance evaluations and takes corrective actions to address staff performance issues.
 - Provides professional leadership and guidance to staff.
 - Leads evaluation committees for OPA contracted services and other office-related procurement and monitors the contracted services until services are completed.
 - Oversees the internship program by coordinating with the University of Guam and Guam Community College and other educational institutions.
 - Assists the Accountability Director in coordinating periodic peer reviews.
 - 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 effectively communicate professional reports, briefings, and testimonies using strong conceptual reading, writing, and listening skills.
- 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 work in both individually and in teams with techniques of organizing and motivating groups to promote staff morale and improve working environments.
- 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.
- Skill to proficiently use software such as MS Excel, Word, PowerPoint / Prezi, QuickBooks / Quicken, TeamMate, or other related software.



MINIMUM EXPERIENCE AND TRAINING:

A) Eight (8) years of auditing or equivalent work experience (of which two (2) years were served in a supervisory capacity); **AND** 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; **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).

OR

B) Eight (8) years of auditing or equivalent work experience (of which two (2) 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** one (1) of the following certifications:

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

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017

PAYGRADE: S

HAY EVALUATION:	KNOW-HOW:	F II 3	400
	PROBLEM SOLVING:	E 4 (43%)	175
	ACCOUNTABILITY:	E 4 C+	<u>200</u>
	TOTAL POINTS:		775



A handwritten signature in black ink, appearing to read 'Christine W. Baleto'.

CHRISTINE W. BALETO, Director
Department of Administration

A handwritten signature in black ink, appearing to read 'Eddie Baza Calvo'.

EDDIE BAZA CALVO
Governor of Guam