



NATURE OF WORK IN THIS CLASS:

This is a supervisory position that manages audit work and procurement appeals under the Office of Public Accountability (OPA).

This is highly responsible professional work concurrently supervising multiple assignments and teams. The incumbent is responsible for complex 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 may include reviewing audit plans, suggesting audit topics, developing audit objectives, etc.

The position may also supervise the administration of procurement appeals and assist the Public Auditor with adjudicating procurement appeals.

Under the general direction of the Public Auditor, the Accountability Director, and the Managing Accountability Auditor, this position exercises decision making in accordance with 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.)

- Participates in OPA's periodic strategic planning.
- Assists in the preparation of the annual audit plan, annual report, and other annual, multiyear, or similar types of long-range work plans or schedules.
- Assists in the implementation of and updates to the OPA Audit Manual.
- Supervises complex, technical, and sensitive performance, financial, and compliance audits effectively allocating resources and monitoring progress.
- Reviews audit objectives, scope, plan, program steps, staff assignments, and time budgets ensuring adherence to the annual audit plan, Public Auditor's direction, and applicable audit standards.
- Reviews and monitors audit plans and programs to ensure appropriate steps are included to obtain, analyze, and evaluate data to answer audit objectives.



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- Prepares and reviews audit results and determines significance of findings and assures sufficient and appropriate evidence supports conclusions.
 - Prepares and reviews practical recommendations to correct adverse conditions and addresses underlying causes.
 - Reviews and edits draft reports, including executive summaries, ensuring audit results and recommendations are effectively communicated, grammatically correct, and written according to applicable audit standards and formats.
 - Participates in meetings with representatives of audited organizations to establish a cooperative relationship, devises concerted approaches to findings, and provides guidance on audit recommendations.
 - Serves as the independent Quality Assurance Reviewer for performance and financial audits to ensure conformance with acceptable quality control standards.
 - 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.
 - Prepares performance evaluations and takes corrective actions to address staff performance issues and recommends specific training for staff.
 - Provides professional leadership and guidance to staff contributing to appropriate development of the audit team (i.e., on-the-job training, coaching/mentoring, etc.).
 - Serves on evaluation committees for OPA contracted services and other office-related procurement.
 - Assists the Accountability Director and Managing Accountability Auditor 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 the procurement appeals process.
- 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 supervise a wide range of audit work.
- Ability to effectively communicate professional reports, briefings, and testimonies.
- 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 individually and in teams with techniques of organizing and motivating groups to promote staff morale.
- Ability to proficiently review, edit, and provide constructive feedback to staff on work papers, correspondences, etc.
- Ability 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) Six (6) years of auditing or equivalent work experience (of which one (1) year was 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** 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)

OR

- B) Six (6) years of auditing or equivalent work experience (of which one (1) year was 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).

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017

PAYGRADE: Q

HAY EVALUATION:	KNOW-HOW:	E II 3	350
	PROBLEM SOLVING:	E+ 3+ (38%)	132
	ACCOUNTABILITY:	E+ 2 C	175
	TOTAL POINTS:		657



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