

## **CHIEF AUDITOR (GDOE)**

### **NATURE OF WORK IN THIS CLASS:**

This position administers a program of operational and financial audits under the Guam Department of Education (GDOE), Internal Audit Office (IAO). The program involves the examination of financial operations to determine and insure compliance with the principles of sound financial management and the effectiveness of accounting systems and internal and operating controls utilized by educational institutions that receive local and federal funds.

Work involves supervision of an auditing staff through subordinate supervisors and is performed under administrative direction within a broad framework of laws and in accordance with the principles and practices of sound financial management, accounting and auditing, federal grants and/or risk management; and includes the formulation, recommendation and promulgation of guidelines, rules and regulations.

**ILLUSTRATIVE EXAMPLES OF WORK:** (These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)

Establishes program goals and objectives.

Organizes and develops an auditing staff, and formulates operating policies and procedures.

Schedules and organizes audit projects.

Directs periodic reviews to assure adherence to directives and recommendations.

Appraises and analyzes accounting data to determine whether financial resources are being properly managed; determines whether records and reports provide adequate information and reveal exceptions from normal patterns.

Reviews internal control systems to assess vulnerability to errors or fraud.

Conducts program evaluation and budgeting activities.

Performs related work as assigned.

### **MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:**

Knowledge of the principles and practices of accounting and auditing, books of accounts and financial statements to include: Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); Government Auditing Standards (GAS); International Standards for Professional Practice of Internal Auditing; and Standards for Internal Control in the Federal Government.

Knowledge of financial report writing.

Knowledge of applicable laws, regulations, policies and procedures.

Knowledge of GDOE programs and operations, financial management systems, federal grants, and internal control systems.

Knowledge of organizational structures, project management, strategic planning and leadership.

Knowledge of the principles and practices of supervision and management.

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Ability to administer a department-wide program of internal auditing.

Ability to analyze financial operations and interpret financial reports.

Ability to deal effectively with other officials in achieving program goals.

Ability to speak and write clearly and concisely.

Ability to direct and oversee the work of others.

Ability to draft and recommend proposed legislation.

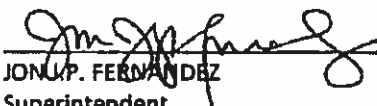
**MINIMUM EXPERIENCE AND TRAINING:**

Three years of progressively responsible lead auditor and/or supervisory auditing experience; and

- A) possession of a valid CPA Certificate with two (2) years of professional auditing experience; or
- B) a Master's degree in accounting or a master's degree with accounting and/or auditing coursework equivalent to a master's degree from an accredited college or university with three (3) years of professional auditing experience; or
- C) a Bachelor's degree from an accredited college or university with a major in accounting or a minimum of 24 semester credit hours in accounting and/or auditing subjects with four (4) years of professional auditing experience; or
- D) a Bachelor's degree from an accredited four year college or university with at least 12 semester credit hours in accounting and/or auditing subjects with five (5) years of professional auditing experience.

ESTABLISHED: SEPTEMBER 25, 2018.

PAY GRADE/PLAN:	R (GPP)
<u>HAY EVALUATION</u>	
KNOW HOW:	FI13 350
PROBLEM SOLVING:	E4 (43%) 152
ACCOUNTABILITY:	E2P 200
TOTAL POINTS -	702

  
 JON P. FERNANDEZ  
 Superintendent  
 Department of Education