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**NATURE OF WORK IN THIS CLASS:**

This is moderately complex professional auditing work under the Office of Public Accountability (OPA), which includes 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 moderately complex professional auditing work under the supervision of a higher-level Accountability Auditor(s) during all phases of the audit process. This may include assisting with: developing and documenting a plan for each audit; developing the audit objectives and audit scope; determining the budget and necessary resources; conducting and completing performance, financial, or compliance audits; and reporting within the allotted deadlines.

On an as-needed basis, the Accountability Auditor II may perform basic professional auditing duties independently and may provide guidance to subordinate Accountability Auditors.

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 supervision of higher-level Accountability Auditor(s), serves as the Auditor-in-Charge on moderately complex assignments.
- Assists higher-level Accountability Auditor(s) with determining the scope and planning of audits, evaluations, examinations, analyses, etc.
- Participates in evaluating and reviewing various Government program areas in order to validate reports, determine compliance with Federal and local



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government laws and regulations, and develop an assessment of the economy, efficiency, and effectiveness of operations.

- Conducts research to obtain background information on the activity under review, including reviewing prior audits (studies, reviews, analyses, evaluations, etc.), laws, regulations, policies, and program guidance.
- Gathers and analyzes data pertinent to the agency(s) and subject matter under review, inclusive of programs grants, statutes, rules, regulations, etc.
- Conducts interviews with key agency officials, as well as other relevant third parties, to elicit factual information and memorializes such meetings.
- Prepares 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.
- Verifies 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 with the audit team's evaluation of internal and management controls, fraud, waste, or abuse.
- Verifies whether transactions are properly supported in accordance with pertinent laws, rules, and regulations, and are recorded properly from an accounting standpoint.
- Confers and provides recommendations, and/or alternative solutions to procedural or mathematical problems or deficiencies.
- Prepares briefing materials covering audit findings for use by the audit team members conducting audit closeouts, examinations, analyses, reviews, other related audit duties, or giving presentations.
- May provide on-the-job training to subordinate auditors, and may supervise an intern(s) from the University of Guam's internship program.
- Coordinates, participates in, and memorializes the performance and financial audit entrance, status, and exit meetings between the Public Auditor, assigned audit entities, and independent external financial auditors.



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- Prepares the draft audit reports or financial highlights, either in whole or in part, as agreed upon by the audit team.
  - References drafts reports or financial highlights for Quality Assurance Review (QAR) and addresses QAR review 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 interpret and apply pertinent laws, rules, and regulations, and other program guidelines.
- 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.
- Skill in client interviewing, weighing and measuring auditees, and recording information accurately.



**MINIMUM EXPERIENCE AND TRAINING:**

One (1) year of auditing or equivalent work experience; **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.

**NECESSARY SPECIAL QUALIFICATIONS**

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

**ESTABLISHED:** AUGUST 2017  
**PAYGRADE:** M

<b>HAY EVALUATION:</b>	<b>KNOW-HOW:</b>	E 1 2	200
	<b>PROBLEM SOLVING:</b>	E 3 (33%)	66
	<b>ACCOUNTABILITY:</b>	E 1 C	<u>87</u>
	<b>TOTAL POINTS:</b>		353

CHRISTINE W. BALETO, Director  
Department of Administration

EDDIE BAZA CALVO  
Governor of Guam