

## AUDITOR IV (GDOE)

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

This is complex supervisory and professional auditing work under the Guam Department of Education (GDOE), Internal Audit Office (IAO).

Work involves planning, coordinating, directing, guiding, and reviewing the full range of complex professional auditing duties of a staff of auditors in one or more program areas.

**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.)

May assist the IAO Chief Auditor with IAO reviews and administrative operations (i.e. annual budget and report, three-year audit plan, and peer review).

Supervises a team of auditors to ensure proper application of audit techniques; balances workload and/or assigns specific tasks and case direction; provides on-the-job training and technical assistance; evaluates and reviews the work of subordinate auditors.

Develops audit plans and programs by reviewing annual reports, budget documents, applicable statutes, and other available data to ensure appropriate steps are included to obtain, analyze, and evaluate data to answer audit objectives and meet deadlines and timeframes for completion.

Examines and analyzes management operations, internal control structures and systems, and records for reliability, compliance, effectiveness, and efficiency; makes recommendations and suggestions for improvement of accounting methods, procedures and internal controls.

Prepares and finalizes audit reports by conducting interviews with key agency officials and verifying written and oral statements against source accounts and records; reviews and submits audit findings and recommendations.

Represents the audit team and IAO in meetings with GDOE management, entities under review, and oversight entities.

Conducts Quality Assurance Review (QAR) of IAO audits and findings.

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 applicable laws, regulations, policies and procedures.

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

Knowledge of the principles and practices of supervision.

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Ability to plan, organize, guide and oversee the work of others.

Ability to deal tactfully with the public and other officials.

Ability to analyze financial operations and prepare and interpret financial reports.

Ability to give objective opinions on the adequacy, effectiveness, efficiency and degree of compliance of the activities being reviewed.

Ability to make work decisions within program and/or audit guidelines.

Ability to communicate effectively, orally and in writing.


Skill in internal auditing techniques and practices.

**MINIMUM EXPERIENCE AND TRAINING:**

- A) Possession of a valid CPA Certificate with two (2) years of professional auditing experience; or
- B) 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) 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) 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:	O (GPP)
<u>HAY EVALUATION</u>	
KNOW HOW:	F12      264
PROBLEM SOLVING:	E3+(38%)100
ACCOUNTABILITY:	E2C      132
TOTAL POINTS -	496

  
 JON P. FERNANDEZ  
 Superintendent  
 Department of Education