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DEPARTMENT OF ADMINISTRATION

DIPATTAMENTON ATMENESTRASION

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OPEN COMPETITIVE EXAMINATION

To establish a list for the position of
TAX EXAMINATION SUPERVISOR

Announcement Number: DOA143-23

Open: September 29, 2023 Close: October 20, 2023

GENERAL PAY PLAN (GPP)

OPEN: O-01; \$60,875 P/A –O-10; \$83,568 P/A

PROMOTION: O-01; \$60,875 P/A –O-18; 107,291 P/A

The Government of Guam may offer competitive benefit packages, which includes retirement (Defined Contribution Plan 401 and 457), health insurance plans, cafeteria plan, an Employee Assistance Program, annual and sick leave, paid holidays and life insurance. For additional information regarding the Government of Guam Retirement, please visit www.ggrf.com. For other inquires please visit Department of Administration website www.hr.doa.guam.gov

Who Can Apply

Open to all government of Guam employees and the public.

Qualification Requirements

Six (6) years of experience in tax audit work including two (2) years as a Revenue Agent IV or equivalent work and graduation from a recognized college or university with a Bachelor's degree in accounting, business administration or related field, including or supplemented by 18 semester hours of intermediate/advance level accounting subjects; or

One (1) year of experience as a Tax Conferee or equivalent work and graduation from a recognized college or university with a Bachelor's degree in accounting, business administration or related field, including or supplemented by 18 semester hours in intermediate/advance level accounting tax subjects; or

Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities and skills.

Nature of work

This is complex supervisory and professional tax work involved in the administration of the programs and activities of the Tax Audit Branch of the Department of Revenue and Taxation.

Illustrative Examples of Work

Administers the office and field tax audit and appeal programs and activities of the Tax Audit Branch. Reviews completed audits for quality and development of cases; holds conferences with subordinates and makes decisions for the application of laws and regulations to particular circumstances. Issues guidelines on procedural matters or directives involving any new changes in the tax laws or court decisions. Acts as Chief Conferee on disputed cases involving highly technical issues. Refers suspected fraud cases to the Intelligence Division. Assists the Office of the Attorney General in preparing tax cases under litigation, providing detail explanation of all the disputed issues and the law supporting the government's position. Assists in the issuance of tax rulings requested by taxpayers on issues involving the application and interpretation of tax laws. Supervises the preparation of reports and maintenance of records. Performs related duties as required.

Knowledge, Abilities & Skills

Knowledge of the principles and practices of management. Knowledge of the principles and practices of accounting and auditing. Knowledge of income tax laws relating to individuals, proprietorships, partnerships and corporations and the records needed for preparation of the returns. Knowledge of common business practices and recordkeeping. Ability to supervise the work of others. Ability to interpret and apply tax laws, regulations, court decisions and other program guidelines. Ability to analyze and interpret financial statements, legal documents and related papers with respect to tax matters. Ability to make work decisions in accordance with program guidelines. Ability to evaluate auditing effectiveness and initiate and recommend changes in policies and procedures to improve effectiveness. Ability to work effectively with the public and employees. Ability to communicate effectively, orally and in writing. Skill in tax auditing techniques.

Minimum Educational Requirements

All new employment in the service of the government of Guam shall have, as a reasonable measure of job performance, minimum requirement of high school diploma or a successful completion of General Education Development (GED) test or any equivalent of a general education high school program, apprenticeship program or successful completion of a certification program, from a recognized, accredited or certified vocational technical institution, in a specialized field required for the job, pursuant to Public Law 29-113.

Documentation Requirements

To validate credentials you may claim, (e.g., High School Diploma, College Transcript, DD-214, etc.), an original or certified copy of the document(s) must accompany each employment application you are applying for with your legal signature. Applicants shall be responsible to provide all required documents for each employment application submitted and failure to provide proof may result in disqualification. **For more information, please contact the Recruitment Branch at 475-1128/1141.**

TAX EXAMINATION SUPERVISOR OPEN COMPETITIVE EXAMINATION

Suitability Determination Form

Your employment application will not be deemed completed unless the Suitability Determination Form is completely filled out, signed and dated. If it is not complete or missing from your application, your application for this position will be rejected. Please pay particular attention to question #2. If you answer "yes", you must attach your police clearance that is no older than one (1) month from the date of submitting your application. In addition, please resubmit an updated Suitability form if anything occurred that warrants updating your responses on your Suitability Form after you have submitted your application.

Prohibition Pursuant to P.L. 28-98

No person convicted of a sex offense under the provision of chapter 25 of Title 9 GCA, or an offense as defined in Article 2 of Chapter 28, Title 9 GCA in Guam, or an offense in any jurisdiction which includes, at a minimum, all of the elements of said offenses, or who is listed on the Sex Offender Registry shall work in any agency or instrumentality of the government of Guam.

Examination Requirements

Applicants will be rated on a scale between 70.00 and 100.00 percent on the basis of their training, education and experience in relation to the requirements of the position.

Interviewing Procedures

A personal interview or interview by telephone (if off-island) will be held by the appointing authority or his designee for all eligibles referred via certification.

Employment Medical Examination

All applicants accepting employment must undergo a medical examination and be declared by the physician as capable of performing the duties of the position being hired for.

Work Eligibility

When offered a position, you will be required to provide proof of identity and eligibility for employment in the United States as condition of employment.

Drug Screening

Applicants selected for and offered employment with the Government of Guam shall undergo and pass a mandatory drug test before being employed; this also applies to employees selected for Test Designated Positions (TDP). Failure to submit or pass such drug test shall be grounds for rescinding the offer of appointment. In addition, persons who have applied for, or are seeking reemployment/reappointment in the government and previously had a non-negative drug test result must meet certain conditions to be re-drug tested for employment. For more information, see **DOA Circular 2023-014** located under the heading, "DOA HR Circulars", on the Resources page of the following website: www.hr.doa.guam.gov/resources.

Police & Court Clearances Requirements

If selected for this position, your selection will be **conditional** pending submission of a recent police and court clearance, and taking and passing a drug test (see Drug Screening section of the announcement). The hiring department will mail a letter to you explaining these requirements. You will have five (5) business days from the postmarked date of your letter to submit police and court clearances that are no older than one (1) month from the date of your letter. The cost of the clearances is your responsibility. If you have already submitted clearances with your employment application, you will not be required to resubmit as long as they meet the date criteria above. If you do not have any conviction or conditions that would warrant rescinding the job offer, and pass the drug test you will be notified of your start date.

Where to Apply

Submit job applications at the Department of Administration, Human Resources Division 2nd floor, ITC building, Tamuning, between the hours of 8:00 a.m. – 5:00 p.m., Monday through Friday. **Individuals with disabilities who require special accommodation should contact this office prior to any scheduled examinations or interviews. OUR OFFICE WILL BE ACCEPTING APPLICATIONS ELECTRONICALLY. PLEASE EMAIL YOUR APPLICATION(S) TO: DOAJOB@DOA.GUAM.GOV**

For More Information

Call or visit us at the Department of Administration, Human Resources Division at (671)475-1141/1128. In addition, job announcements and employment application forms are accessible to download at Department of Administration's website at www.hr.doa.guam.gov. For further information, you may email doajobs@doa.guam.gov.


SHANE G.L. NGATA
PERSONNEL SERVICES ADMINISTRATOR
HUMAN RESOURCES DIVISION

WE ARE AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER. WE DO NOT DISCRIMINATE ON THE BASIS OF RACE, RELIGION, COLOR, SEX, AGE, DISABILITY, EXCEPT FOR POSITIONS REQUIRING BONA FIDE OCCUPATIONAL QUALIFICATION.