

**NATURE OF WORK IN THIS CLASS:**

This is 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 complex professional auditing work and serves as the Auditor-in-Charge while providing guidance to subordinate Accountability Auditors. The Accountability Auditor III will work under the supervision of higher-level Accountability Auditor(s) during all phases of the audit process. This may include: 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. The Accountability Auditor III may assist in the adjudication process.

On an as-needed basis, the Accountability Auditor III may perform moderately complex professional auditing duties independently.

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 and simultaneously supervises an Accountability Auditor I on complex assignments.
- Develops audit objectives, scope, methodology, audit plan and program to ensure appropriate steps are included to obtain, analyze, and evaluate data to answer audit objectives.
- Evaluates and reviews the work papers of subordinate auditors.



- Conducts interviews with key agency officials, as well as other relevant third parties, to elicit factual information.
- 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.
- Evaluates 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.
- Provides on-the-job training to subordinate auditors and provides feedback to higher-level auditor(s) regarding performance of assisting team members.
- 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.
- Prepares the draft audit reports or financial highlights, either in whole or in part, as agreed upon by the audit team.
- References draft reports or financial highlights for the Quality Assurance Review (QAR) and addresses QAR notes.
- Provides recommendations, and/or alternative solutions to procedural or mathematical problems or deficiencies.
- Administers OPA procurement appeal process.
- Communicates with people outside the organization, representing the organization to customers, the public, government, and other external sources for the purpose of gathering or providing information.
- Develops constructive and cooperative working relationships with others, and maintains them over time.
- 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 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 auditing techniques and practices.
- Skill in client interviewing, weighing and measuring auditees, and recording information accurately.

MINIMUM EXPERIENCE AND TRAINING:

- A) Four (4) years 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; **AND** One 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)

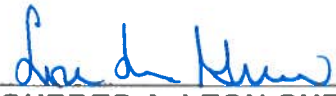
OR

- B) Four (4) years of auditing or equivalent work experience; **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
AMENDED: OCTOBER 2022 (Pursuant to PL 36-107)
PAYGRADE: P



LOURDES A. LEON GUERRERO
Governor of Guam

12/10/2022



EDWARD M. BIRN, Director
Department of Administration

10/3/22