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LOURDES A. LEON GUERRERO
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OPEN COMPETITIVE EXAMINATION

To establish a list for the position of

TAX AUDITOR I

Announcement Number: DOA92-26

Open: May 28, 2026 – Continuous

GENERAL PAY PLAN (GPP)

OPEN: G-01; \$30,169 P/A –G-10; \$41,417 P/A

PROMOTION: G-01; \$30,169 P/A –G-18; \$53,174 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

One (1) year of experience in bookkeeping work and graduation from high school, including or supplemented by courses in bookkeeping; or

Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

Nature of Work

This is routine technical tax auditing work under controlled situations. Employees in this class review and examine simple tax returns in the office for compliance with tax laws and regulations independently after initial training, and work under closer supervision in a variety of more complex developmental assignments.

Illustrative Examples of Work

Reviews and audits simple tax returns and related papers in substantiations of deductions claimed in the office to determine correct tax liability in accordance with tax laws and regulations. Potential tax issues have been isolated and an examination plan is suggested by the supervisor on new developmental assignments. Contacts taxpayers by letter or telephone to obtain additional information; verifies arithmetic computations on tax returns; computes penalty and interest charges; recomputes tax liability. Explains audit results and the basis for any adjustments to the taxpayer and attempts to get agreement. Prepares audit reports supported by working papers. Performs related duties as required.

Knowledge, Abilities & Skills

Knowledge of bookkeeping principles and practices. Ability to learn and apply tax auditing techniques and methods. Ability to learn, interpret and apply tax laws, rules and regulations. Ability to analyze tax returns and related documents to determine irregularities and tax liability. Ability to make arithmetic computations with accuracy and speed. Ability to maintain confidential information. Ability to exercise sound judgement in analyzing tax issues and determining courses of action. Ability to work effectively with the public and employees. Ability to communicate effectively, orally and in writing. Ability to maintain records and prepare audit reports.

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 a 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 475-1141/1128/1274.**

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.

TAX AUDITOR I OPEN COMPETITIVE EXAMINATION

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 send a written notification to you explaining these requirements. You will have ten (10) calendar days from the date of your written notification to submit police and court clearances that are no older than one (1) month from the date of your written notification. The cost of the clearances is your responsibility. 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

Applicants may submit an employment application and any required documents for the position to DOAJOB@DOA.GUAM.GOV. **Individuals with disabilities who require special accommodation should contact this office prior to any scheduled examinations or interviews. OUR OFFICE WILL ONLY BE ACCEPTING APPLICATIONS ELECTRONICALLY. EMPLOYMENT APPLICATION FORMS ARE ACCESSIBLE TO DOWNLOAD ON THE DEPARTMENT OF ADMINISTRATION'S WEBSITE AT WWW.HR.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.


Director of Administration