



OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

September 24, 2014

32-14-2053
Office of the Speaker
Judith T. Won Pat, Ed.D

Honorable Judith T. Won Pat, Ed.D
Speaker and Senator
32nd Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Date: 9/24/14
Time: 2:37 PM
Received By: [Signature]

Re: Position Paper – OPA Competitive Analysis and Research Report

Hafa Adai Speaker Won Pat:

Attached for your information and review is the above captioned Position Paper that can assist you and your colleagues in OPA's request to increase auditor salaries. The position paper was developed by Leading Edge Consulting Group with Dr. Karri Perez, PMP as the principal consultant.

The OPA staff and I extend our heartfelt appreciation and gratitude for your willingness to sponsor the bill together with Senator Mike San Nicolas and Senator Brant McCreadie.

Should you have additional questions please let me know.

Thank you and Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Attachment: Position Paper

2014 SEP 24 PM 3:00 [Signature]

2053

Guam Office of Public Accountability (OPA)

**Position Paper – OPA
Current Positions and
Wage Structure:
Competitive Analysis and
Research Report with
Findings and
Recommended Revisions**



2014

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REPORT SUMMARY

The Guam Office of Public Accountability (OPA) enlisted the services of Dr. Karri Perez, PMP, SPHR, GPHR of Leading Edge Consulting Group to review the positions within the agency and make necessary recommendations on the position descriptions to better reflect the actual levels and composition of the tasks within the positions.

These services were requested based on the high level of attrition being experienced by OPA to other individual agencies that actually fall within the realm of their audit oversight and that the Government of Guam (GovGuam) Competitive Wage Act of 2014 did not address the loss of key personnel. In any organization, a group of professionals with audit oversight defecting to a smaller agency over which they've had oversight indicates a problem. Often, this occurs due to a misalignment of wages to positions or a lack of competitive wages in the marketplace.

As a result of its review, Leading Edge recommends the revision and expansion of current positions within OPA. There are six audit position titles:

- Elected Public Auditor
- Deputy (Assistant) Public Auditor
- Chief Auditor
- Auditor III
- Auditor II
- Auditor I

Based on the responsibilities and tasks of those employed at OPA, it is recommended that there be 10 audit position titles:

- Elected Public Auditor
- Deputy Accountability Auditor
- Assistant Deputy Accountability Auditor
- Accountability Director
- Managing Accountability Auditor
- Supervising Accountability Auditor
- Accountability Auditor III
- Accountability Auditor II
- Accountability Auditor I
- Accountability Auditor Intern

The recommended job titles reflect OPA's overarching responsibilities for oversight of all Government of Guam agencies. Changes were made to each job description to better reflect the actual task and qualifications required of incumbents and candidates for the position. The recommended positions and organizational structure allow for an auditor's career growth as well as efficient functioning of the agency.

In order to attract and retain highly qualified personnel, Leading Edge also recommends an update to OPA's wage structure in line with the expanded positions. Because of the highly complex nature of the work, the agency needs to be able to recruit and select their candidates independently. It is recommended that OPA be given hiring autonomy subject to post review and approval by the Civil Service Commission (CSC). The CSC's post-audit responsibility is set forth in 4 G.C.A. § 4403(e).

¹ Public Law 30-27 amended the office's name from the Office of the Public Auditor to the Office of Public Accountability on June 16, 2009.

Performance audits in contrast may examine an organization's financial accounts, as well as seeking to address how economically, efficiently, and/or effectively a government organization performs its functions, programs, activities, etc. Performance audits aim to add value and improve the performance of an organization, by assessing one or more of the "3 E's" (economy, efficiency, and effectiveness).

- Economy – This (in general) refers to the cheapest way of doing things, but with regard to acceptable quality. It is concerned with minimizing the cost of resources used.
- Efficiency – This generally refers to the best way of doing things, but with regard to acceptable quality. It is concerned with the relationship between goods and services

Financial Audits
Financial audits express an independent opinion on the fair presentation of an organization's financial accounts and review for compliance to relevant accounting standards.

The major functional areas of OPA are: Financial Audits, Performance Audits, and Procurement Appeals. This specialized role may be confused with the role of other auditors whose key responsibility is conduct financial audits. There are major differences between the roles of general auditor and the Office of Public Accountability Auditors with regards to tasks, functionality, and knowledge requirements.

BACKGROUND

When the elected Public Auditor took office in 2001, she was a staff of one (no employees). By the end of 2001, the Office of the Public Auditor had a staff complement of nine. Over the next several years, OPA grew to a peak level of 18 employees in 2006. In 2007, it was determined that OPA employees could no longer be hired in the unclassified service category. Since then, OPA has struggled to recruit and retain staff in the classified service due to the low non-competitive salaries offered by the classified service wage structure.

Typically, employees aspiring to advance in their career path as a government auditor should strive to move from the functional agencies to the OPA, the audit oversight agency for the entire Government of Guam. Between 2007 and 2013, there were six employees who left OPA due to attrition to government agencies over whom the OPA has oversight. The main factor cited that influenced the employees' decision to leave was the higher salary offered by the other government agencies who are not required to follow the classified service wage scale; along with opportunities to advance into the Comptroller and Internal Auditor positions. OPA has oversight over the same functional government agencies that are able to entice staff to move to their organizations, and this is a problem that should not exist.

CURRENT SITUATION

produced (outputs) and the resources used to produce them (inputs). In other words, it is concerned with getting the most from available resources.

- Effectiveness – This relates to the outcomes or results of a program or activity. A performance audit looking at program effectiveness will compare the planned outcomes with actual outcomes.

Performance auditors measure a program, function, activity, or funds' performance to assess whether and how they can be improved and may:

- Review program goals and objectives compared with actual results;
- Analyze the efficiency and effectiveness of alternative methods of service delivery;
- Determine whether programs comply with applicable laws, rules, regulations, or policies and procedures;
- Assess whether management reports are accurate and reliable;
- Determine whether assets are adequately safeguarded;
- Work to detect fraud or abuse and assess controls and risks to reduce opportunities for corruption; and
- Identify emerging issues or risks before they become a crises.

Performance audits have four key phases: survey, planning, fieldwork, and reporting.

- Survey – During this phase, the performance audit teams engage with one or more agencies and begin gathering information and data relevant to the potential audit subject.
- Planning – During this phase, the performance audit team develops the audit objectives and criteria, and plans the audit fieldwork. Audit criteria are standards of performance against which an organization or program is assessed. Criteria may be based on best practices, international standards, government targets, and procedures or guidelines.
- Fieldwork – During this phase, the performance audit team collects information relevant to each audit criterion. This generally involves interviewing people within the organization, undertaking surveys, and reviewing documents and data.
- Reporting – At the end of fieldwork, the audit team meets with the audited organization(s)'s management team to discuss the audit's findings. Following this, the audit team prepares a draft performance audit report, which will also be discussed with management to verify that the facts presented in the report are accurate and that recommendations are practical and appropriate. A final report is then provided to the head of the organization(s) and the public (via release to the various media outlets and on the OPA's website at www.guamopa.org).

There are key differences between performance and financial audits. Although OPA primarily conducts performance audits; OPA auditors also must be familiar in general with financial audits because of their oversight role over all audits.

Procurement Appeals

Title 5 GCA § 5703 authorizes the Public Auditor to review and determine *de novo* any matter properly submitted before her to promote the integrity of the procurement process and purposes of the 5 GCA Chapter 5 (Guam Procurement Law). Accordingly, OPA staff assists the Public Auditor and Hearing Officer (contracted) on matters pertaining to, and the administration of procurement appeals.

OVERVIEW OF AGENCY AND POSITION ROLES

Based on the type and scope of work of OPA's personnel, it was determined that the positions within OPA do not match that of a GovGuam auditor. GovGuam auditors' main responsibility is to conduct limited-scope internal audits within the organization in which they are employed. Because OPA staff's work is multi-functional and quasi-judicial, it is difficult to assign an appropriate professional title to the role.

The Public Auditor and her staff perform a variety of audits, reviews, analyses, and evaluations of government programs and activities, which may directly or indirectly support the Legislature.

With the OPA audit function being evaluative in nature and the ability to review virtually any government function, the organization requires a multidisciplinary staff to conduct assignments wherever needed. The OPA staff should have expertise in a variety of disciplines, due to the nature of their work. Knowledge areas could include; accounting, law, public and business administration, finance, economics, math, English, and the sciences. There is no one field of study, major, or concentration that encompasses all these varied knowledge areas.

Allowing an individual to run this department with a Jurisprudence degree (JD) in many states indicates that the organization has functions far exceeding the basic auditing functions. Not only does OPA review an agency, function, or program's compliance with identified criteria, it also investigates and adjudicates, which are functions that are more in line with the legal and judicial areas of skill and expertise. The field also requires strong research, comparative and analytical skills, as well as the ability to articulate findings and recommendations, both orally and in writing.

Most state audit offices distinguish between and separate the work of the financial auditors from the audits of performance auditors. These audits, and correspondingly the auditors, are not necessarily functionally interchangeable, and each requires different education and training.

RESEARCH METHODOLOGY

Leading Edge's suggestions for the organization's staffing pattern are founded on internal research within the department itself and from a thorough review of comparatives; both within the local government agencies, as well as a review of the comparable positions within the federal government. The recommended changes also place OPA in line with the level of responsibility and accountability that a territorial-level office (such that they are) should command.

This office does not merely audit; they are charged with adjudication of procurement disputes and oversight of financial accountability for the entire GovGuam organization. The level and scope of responsibility is reflected in the recommended job titles and job descriptions. Also, the level and degree of knowledge and problem solving has been revised to more accurately reflect the actual levels required for the positions.

Based on the multidisciplinary nature of this field and the professional level required of those who work in the organization, we used a three-prong approach to determining the appropriate wage grade and level for the positions. We reviewed the 2014 GovGuam Competitive Wage Act (may also be referred to as the new Hay Group Study) for the positions that perform a similar type and level of tasks requiring comparable skills, knowledge and education levels within GovGuam. The positions reviewed included:

- Investigators
- Auditors
- Examiners

We also reviewed the wages of other positions with the same level of requirements, including accountants, evaluators, fraud examiners, analysts, risk officers/managers and compliance officers in both the government and private sectors on the island of Guam, specific areas in the United States, and the Virgin Islands. Furthermore, position wages were compared to Bureau of Labor Statistics, O*Net, salary.com, Indeed.com for Alaska, Alabama, California, Texas, Colorado, Illinois, Iowa, Nebraska, New York, and Florida. Lastly, the positions were compared to the Office of Inspector General job descriptions.

The Auditor roles include the following:

- Auditing agency operations to determine whether funds are being spent efficiently and effectively;
- Investigating allegations of illegal and improper activities;
- Reporting on how well government programs and policies are meeting their objectives;
- Performing policy analysis and outlining options for policy maker consideration;
- Issuing legal decisions and opinions, such as bid protest rulings and reports on agency rules;
- Conduct risk assessments; and
- Audit documentation for those requesting an appeal.

RESEARCH FINDINGS

Title selection for positions were evaluated and reviewed, and consideration was given to titles that would reflect a government-wide auditor. Considerations included: Territorial Evaluator, Territorial Investigator, Territorial Examiner, and Accountability Auditor. It was determined that using "Accountability Auditor" would best reflect the tasks within OPA and would better align them with the office's name and mission. See Appendix A – Proposed Pay Scale for suggested Position titles and their respective Position Descriptions.

Analysis of Attrition

Between 2006 and 2013, a total of 14 individuals holding key positions within OPA have left. These include individuals holding the following positions: Auditor I, Auditor III, Chief Auditor, Management Analyst IV, Deputy Public Auditor, Investigator, and Administrative Officer who have left OPA.

Accountants and auditors prepare and examine financial records. They ensure that financial records are accurate and that taxes are paid properly and on time.

Accountant and Auditor Tasks

Quick Facts: Accountants and Auditors	
2012 Median Pay	\$63,550 per year
Entry-Level Education	Bachelor's degree

Accountants and auditors ensure that financial records are accurate and taxes are paid properly and on time.

Summary from the United States Department of Labor – Bureau of Labor Statistics
 Below is a summary of the median pay, responsibilities, education level, work environment, and an explanation of accountants and auditors retrieved from the United States Department of Labor – Bureau of Labor and Statistics website <http://www.bls.gov/oooh/business-and-financial/accountants-and-auditors.htm#tab-1>.

The last time OPA's job descriptions were updated was in May 1996 (approximately 18 years ago); it is no surprise that they do not reflect the current tasks and knowledge requirements, including the use of today's office and auditing technology.

While OPA is set up in a functional structure, it performs more as a project-based organization with regards to tasks. Audits are projects conducted by audit teams who need to be experienced and seasoned to be able to be effective. High turnover in key positions is detrimental to their ability to produce the quality work that is required.

During the finalization of this Position Paper, an Audit Supervisor with 10 years of audit experience tendered his resignation to become the Chief Internal Auditor at the Department of Education. His departure leaves just two Audit Supervisors.

Based on employee exit interviews, these individuals moved to these agencies for higher pay, their length of tenure with OPA non-withstanding. These six auditors held vital positions, which led to major experience gaps in the present personnel composition. Currently, the highest ranking auditor, with the exception of the Elected Public Auditor, has 11 years of audit experience, followed by two other auditors who have approximately ten years of experience. There is an experience gap of five years between this auditor and the next experienced auditor who has 4 years' experience. All others have even less years of experience.

Of the 14, six left OPA for higher salaries at other Guaman agencies. Refer to Appendix B – Separation List Due to Attrition, for a comparative of these six individuals' pay rates at OPA versus their starting rate offers from the respective agencies they chose to transfer to.

Accountants and auditors assess financial operations and provide support to ensure that organizations run efficiently.

Work Environment

Most accountants and auditors work full time. In 2012, one in five worked more than 40 hours per week. Longer hours are typical at certain times of the year, such as at the end of the budget year or during tax season.

How to Become an Accountant or Auditor

Most employers require a candidate to have a bachelor's degree in accounting or a related field. Certification within a specific field of accounting improves job prospects. For example, many accountants become Certified Public Accountants (CPAs).

Pay

The median annual wage of accountants and auditors was \$63,550 in May 2012.

Job Outlook

Employment of accountants and auditors is expected to grow 13 percent from 2012 to 2022, about as fast as the average for all occupations. Demand for thorough financial documentation is expected to increase in response to recent financial crises and subsequent financial regulations.

Similar Occupations

Compare the job duties, education, job growth, and pay of accountants and auditors with similar occupations.

Summary of Information from O*NET

O*NET provides comprehensive information on key characteristics of workers and occupations.

The O*NET acronym stands for "Occupational Information Network." It is an automated database that replaces the Dictionary of Occupational Titles (DOT) as the nation's primary source of occupational information. The O*NET information is available as a timely, easy-to-use database that is designed to help millions of employers, workers, educators, and students make informed decisions about education, training, career choices, and work. The O*NET database contains information about work attributes (e.g., skills and abilities), and can be accessed via O*NET Online at <http://online.onetcenter.org>.

- and grammar.
- English Language — Knowledge of the meaning and spelling of words, rules of composition, reporting of financial data.
 - Economics and Accounting — Knowledge of economic and accounting principles and practices, the financial markets, banking and the analysis and
- Knowledge and skills required

- activities, and whether employees understand the objectives.
 - Examine whether the organization's objectives are reflected in its management
 - Confer with company officials about financial and regulatory matters.
 - Review data about material assets, net worth, liabilities, capital stock, surplus, income, and expenditures.
 - Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity.
 - Examine records and interview workers to ensure recording of transactions and compliance with laws and regulations.
 - Examine records and interview workers to ensure recording of transactions and use of accepted accounting procedures to record transactions.
 - Inspect account books and accounting systems for efficiency, effectiveness, recommend changes in operations and financial activities.
 - Report to management about asset utilization and audit results, and
 - Supervise auditing of establishments, and determine scope of investigation required.
 - Prepare detailed reports on audit findings.
 - Collect and analyze data to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and management policies.
- Essential Job Duties and Tasks (Work activities)

Sample of reported job titles: Auditor, Internal Auditor, Auditor-in-Charge, Assurance Manager, Audit Manager, Internal Audit Director, Assurance Senior, Audit Partner, Deputy for Audit, Financial Auditor.

Overview of the Job Requirements in General

Examine and analyze accounting records to determine financial status of establishment and prepare financial reports concerning operating procedures.

The O*NET Data Collection Program is an ongoing effort to develop and maintain this unique database on the detailed characteristics of workers and occupations. This information is primarily collected directly from employees working in the occupations we are interested in. The collection of this information is designed to provide data that are valid, reliable, and current. The O*NET Data Collection Program is a critical step in the full development of O*NET.

- Administration and Management — Knowledge of business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources.
- Computers and Electronics - Knowledge of circuit boards, processors, chips, electronic equipment, and computer hardware and software, including applications and programming.
- Mathematics - Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their applications. In addition, ability to solve problems using mathematics.
- Critical Thinking - Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Reading Comprehension - Understanding written sentences and paragraphs in work related documents.
- Active Listening - Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
- Speaking - Talking to others to convey information effectively.
- Active Learning - Understanding the implications of new information for both current and future problem-solving and decision-making.
- Complex Problem Solving - Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.
- Judgment and Decision Making - Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Writing - Communicating effectively in writing as appropriate for the needs of the audience.
- Coordination - Adjusting actions in relation to others' actions.

Experience Required

Related Experience A considerable amount of work-related skill, knowledge, or experience is needed for these occupations. For example, an accountant must complete four years of college and work for several years in accounting to be considered qualified.

Job Training Employees in these occupations usually need several years of work-related experience, on-the-job training, and/or vocational training.

Education Required

Percentage of Respondents	Education Level Required
76	Bachelor's degree

CEH- Certified Ethical Hacker
 CFE- Certified Fraud Examiner
 CFF- Certified in Financial Forensics
 CFM- Certified Financial Manager
 CFS- Certified Fraud Specialist
 CFSA- Certified Financial Services Auditor
 CGAP- Certified Government Auditing
 Professional

B.A. – Bachelor of Arts
 B.S. – Bachelor of Science
 B.S.B.A. – Bachelor of Science in Business
 Administration
 CAP-OM- Certified Administrative
 Professional (Organizational
 Management)
 CCNA – Cisco Certified Network Associate

below:
 Because of the multidimensional nature of work of the office, OPA professionals may draw from a wide array of certifications and academic degrees and credentials including (but not limited) to Academic Credentials and Certifications

levels.
 organizational structure, there is little room for growth and advancement in positions and wage growth opportunities and a limited career path at OPA. Currently, in the compressed OPA Another key factor in employees' decisions to accept other employment is the lack of career level auditors on Guam less than what audit interns make in Iowa (a low cost of living state).
 An example of comparative wage inequity is illustrated by the fact that we are paying our upper employees, coupled with less responsibility.

Retaining Key Professionals: Wage and Career Path Issues at OPA
 Because of the lack of competitive pay for professionals at OPA, even loyal and dedicated employees at the agency cannot justify remaining with the organization when offered other employment opportunities with pay that is much higher than the current rates of the OPA

Current Job Grades
 job grades according to the United Pay Schedule as of May 1996 range from job Grade A (\$6.73/hr. or \$13,990 Annual) to Job Grade V (\$66.75/hr. or \$138,845 annual). These pay grades levels are achievable with step increases from 1 to 20 prior to moving to the next pay grade. This was the pay scale utilized by the OPA until the 2014 Competitive Wage Act was implemented by the Department of Administration effective January 26, 2014.

The information above indicates the standards as noted in the O*Net database.

Computer Science — Accounting and Computer Science

This occupation may require a background in the following science; technology, engineering, and mathematics (STEM) educational disciplines:

- 4 ■ Associate's degree
- 20 ■ Master's degree

CGFM- Certified Government Financial Manager	CIDA- Certified Investments and Derivatives Auditor
CHFI- Computer Hacking Forensic Investigator	CISA- Certified Information Systems Auditor
CIA- Certified Internal Auditor	CISSP- Certified Information System Security Professional
CICA- Certified Internal Controls Auditor	M.B.A. – Master of Business Administration
CMA- Certified Management Accountant	M.Ed.- Master of Education
CMF- Certificate of Management Fundamentals	M.I.S. – Master of Information Systems
CNE- Certified Network Engineer	M.P.A. – Master of Public Administration
CPA- Certified Public Accountant	M.P.P. – Master of Public Policy
CPFO- Certified Public Finance Officer	M.P.P.A.- Master of Public Policy Administration
CPIM- Certified in Production and Inventory Management	M.S. – Master of Science
CPM- Certified Public Manager	M.S. (ACC)- Master of Science in Accounting
Cr.FA- Certified Forensic Accountant	M.S. (MIT)- Master of Science in Managing Information Technology
GAWN- GIAC-Assessing Wireless Networks	M.S. (ST FI) – Master of Science in Strategic Finance
GIAC- Global Information Assurance Certification	M.S.W. – Master of Social work
GSEC- Security Essentials Certification	MCP- Microsoft Certified Professional
IQAV- Internal Quality Assessment Validator	MCSE- Microsoft Certified Systems Engineer
J.D. – Doctor of Jurisprudence	NET+- Network+ Certification
M.A.- Master of Arts	Ph.D. – Doctor of Philosophy
M.A.O.M.– Master of Arts in Organizational Management	PMP – Project Management Professional

RECOMMENDATIONS

Leading Edge endorses adoption of recommendations in the following areas:

- Organizational Structure
- Job Titles
- Job Descriptions
- Expansion on the number of job positions within the organization
- Addressing wage inequities and job classifications
- Hiring flexibility and autonomy

Organizational Structure

The professional positions at the OPA are a combination of auditor/examiner/investigator, as they perform the blended role of auditor (somebody who reviews accounts or conducts an audit of an organization), examiner (someone who inspects or studies facts in detail), and investigator (someone who seeks facts on a professional basis and prepares official reports).

Our findings indicate that the current wage scale being used does not accurately reflect the positions and position requirements within OPA. The job titles and job descriptions have been

Position on Pay Structure

Accountability Auditor Intern, the entry position, does not require any prior experience. However, as the individual progresses into the higher position levels, more experience is needed. Interns will be placed on an Individual Development (ID) plan to develop the skills, knowledge and abilities to move into the higher level positions through a program of technical and non-technical courses and training. Appendices C1-C10 outlines the experience qualifications to the corresponding position levels.

Experience Qualifications

Position descriptions were developed from a combination of information derived from the Office of Inspector General GS-0511-7 through GS-0511-15, current position tasks derived from incumbents, Bureau of Labor Statistics, O*Net, Career Stage (GS Classification Specialist for GS-13, GS-14 and GS-15) and the basic requirements for the GS-5 and above grades obtained from <http://www.wapa.gov/quickhire/00511.htm>.

- C1 - Accountability Intern
- C2 - Accountability Auditor I
- C3 - Accountability Auditor II
- C4 - Accountability Auditor III
- C5 - Supervising Accountability Auditor
- C6 - Managing Accountability Auditor
- C7 - Accountability Director
- C8 - Assistant Deputy Accountability Auditor
- C9 - Deputy Public Auditor
- C10 - Elected Public Auditor

Position descriptions have been reviewed, updated and re-written to reflect the current tasks and knowledge requirements based on a recent assessment of the positions within the organization. Please find attached as Appendices C1-C10 the proposed position descriptions for the following:

Position Description and Overview

The minimal educational attainment requirement for all auditing positions will be a Bachelor's degree or higher in Accounting, Finance, Business Administration, Economics, English, Math, Information Systems, Human Resource, Political Science, Government/Public Administration and/or related fields. Please find attached Appendix A-Proposed Pay Scale which corresponds to the educational requirements and job experience at the Position Description Levels.

Education Qualification

AUDITOR.

The core title for the job positions which best reflects the role is ACCOUNTABILITY

personnel for these critical territorial positions. These issues have led to a lack of ability to retain personnel and compete for competent duties, but also presents classification issues for placement into grades for wage administration. Currently these positions are titled "auditor", which is not only misleading as to the positions. The current titles do not reflect the roles, responsibilities and qualifications required for the

updated, and reviewed as to level of skills, knowledge and abilities required to successfully complete the current tasks by an incumbent. The attached Appendix A - Proposed Pay Scale should rectify the incongruence between the pay level and the position for proper and equitable compensation for the incumbent. Since the higher level positions require a Bachelor's Degree and years of experience in accountability auditing, it is imperative that attrition be minimized and that there be a career path for individuals within the organization. The issue of a lack of institutions offering coursework in this specific discipline has been addressed by the training program that will be implemented by OPA. The addition of an Accountability Intern position will allow entry level employees the time to develop the skills, knowledge and ability through training and experience to become functional Accountability Auditor I. The new pay structure will provide the means to motivate the current incumbents to stay and inspire them to become upper management successors. The internship position will entice top college graduates to consider OPA as "the employer of choice".

Position on the Justification of Higher Level Pay Compared to Other Government Analysts and Auditors

OPA auditors are charged with auditing all line agencies and autonomous agencies and rendering opinions that must be able to withstand judicial scrutiny (higher accountability) versus those in other government analysts and auditor positions.

A management analyst position in Government of Guam has similar tasks to that of an Investigator or Fraud Examiner. This position requires a Bachelor's Degree in Public Administration or Business Administration with one year experience in the previous position to move up to the next management analyst level position. There are no other requirements or certifications needed to advance. Competency levels of knowledge, skills and abilities required for the position are also less compared to that of an OPA auditor.

While other Government of Guam auditors require a minimum of a Bachelor degree in Accounting, their auditors only have purview over their respective agency and a narrow accounting scope. OPA auditors have a significantly broader purview over the entire government and require a broad base of knowledge in a variety of fields.

Position on the Classification of Exempt and Non-Exempt Employees

All positions above the Accountability Auditor III will be classified as "Exempt". The positions of the Accountability Auditor III and below will be classified as "Non-Exempt" based on the interpretation of the Fair Labor Standard Act, 29 CFR Part 541 of the Federal Register and the letter from Department of Administration Organization Circular No. 05-022 dated August 04, 2005.

Position on Pay Inequity of the Auditors compared to the Administrative Officer

With the implementation of the 2014 Competitive Wage Act, the OPA Administrative Officer will be earning a higher base wage than the Accountability Auditor Intern. Because the minimum requirement to become an Administrative Officer is a high school diploma, there is inequity based on the level of education attainment required. This is a generalist government-wide position and wage has been dictated by the Hay study for all incumbents. Therefore, review and adjustment of the wage for this position is not within Leading Edge's scope.

Accountability Auditor Intern Position

Position

The Accountability Intern position has been designed and developed to be a limited term position (see attached job description) based on the inability to specifically educate accountability auditors. This position is structured as a two-year internship based on the long term requirements for specific on-the-job training as well as incremental development coursework. This position requires the candidate to have a BS or BA from an accredited academic institution.

Eligibility Requirement

The eligibility requirement for this position includes completion of a four-year course of study leading to a bachelor's degree with a major in any field. This requirement mirrors the requirement for Government-wide Acquisition Management Interns, as both the positions require individuals with a diverse and wide-range of academic backgrounds. The technical knowledge specifically required for the position is gained through on-the-job training, as well as programs that are designed for the position, through partnerships with University of Guam, GCC and other professional organizations.

Salary

The salary range for the Accountability Auditor Intern position is based on an extensive wage and compensation review study that was conducted for the OPA. Also, a comparative of the wages for other federal interns yielded that the rates proposed fell in the same range as those wages for interns in comparable level positions. Salary increments will be given based on achievement of specific milestones and do not have any bearing on position status. Interns will remain unclassified throughout the two-year intern program.

Development Program

Unfortunately, universities including University of Guam (UOG) do not provide coursework that is specifically designed for this position, which focuses on public sector government auditing. Because of this lack of foundational academic coursework, this position will require extensive long-term development efforts by the OPA working in conjunction with UOG, and training opportunities for individuals to gain the specific working knowledge required to move up into the Accountability Auditor I.

This program will be designed based on the same pattern as the federal Government-wide Acquisition Management Intern Program, which is managed by the U.S. Department of the Interior University for the Procurement Executives Council.

Professionals will work with the interns to develop an Individual Development Plan (IDP) which will serve as a guide through the two-year program. Interns will receive a minimum of 240 hours of technical training in areas such as Guam Procurement Laws, the Government of Guam organizational structure, specific agency operations and reporting, basic knowledge of government programs and operations, and understanding internal control systems.

Because they will eventually be expected to fill leadership roles in the organization, 80 hours of nontechnical training will also be provided in areas such as Leadership, Communication, Customer Service, and Teamwork.

Position on Deputy and Executive Secretary Information & Guidance Letter (Ref: OPA 13-0785)

As per the Attorney General's office, we recommend "to enact into law the establishment of the positions for the Deputy Accountability Auditor and Accountability Executive Secretary, to authorize the appointment of individuals to these positions, as well as provide the appropriation of funding for the positions".

Position on the Elected Public Auditor Salary

After a review of the Elected Public Auditor (PA) job description, we recommend that the salary be commiserate to that of the Judicial Compensation structure. In 2001, the Elected Public Auditor started with a salary of \$85,000.00. In 2006, that salary increased to \$100,000. However, the duties and scope also increased to include Procurement Appeals (28-68) which became effective in October, 2005. Since then, the Public Auditor has not received any increases. This is compared to the Attorney General who has seen an increase in salary from \$90,000 to \$109,489.

The first elected Attorney General (AG) took office in January 2003, with a salary of \$90,000 based on the 5 GCA § 3016 that his salary would be based on 90% of the Superior Court Judge's salary. Over the past decade, the Superior Court Judge's salary has increased, and is currently \$121,664. Accordingly, the elected AG's salary has risen from \$90,000 to \$109,498 during this period.

The Council of State Governments surveys executive branch salaries every two years for the "The Book of the States". The March 2010 review found that 45 states paid state auditors an average salary of \$121,275. The top five salaries include: Rhode Island \$196,124, Connecticut \$189,770, Texas \$189,000, Tennessee \$180,000 and California \$175,000.

Both, the AG and the PA are highly accountable to the People of Guam and are of equal value to the people. Therefore, Leading Edge recommends that the salary of a Superior Court Judge with commensurate increases as a Judge be applied to the position of the Elected Public Auditor.

APPENDIX A - PROPOSED PAY SCALE

Old Title	New Title	Duties	Pay Grade	Pay Range	Qualifications
Public Auditor	Public Auditor	Public Auditor	(Elected)	Equivalent to Superior Court Judge	-
Deputy Public Auditor	Deputy Public Auditor	Deputy	(Unclassified)	Executive Pay Plan	-
Chief Auditor	Assistant Deputy Auditor	Operations Manager	U	\$81,522 - \$143,682	Master's degree plus CPA OR Law degree plus one certification; AND 12 yrs. experience (of which 4 yrs. are in supervisory capacity)
Chief Auditor	Director	Assistant Operations Manager	T	\$76,188 - \$134,281	Bachelor's degree w/ CPA plus one other certification OR Master's degree plus CPA; OR Law degree plus CPA; AND 11 yrs. experience (of which 3 yrs. are in supervisory capacity)
MA IV/ Auditor III	Managing Auditor	Audit Manager	S	\$70,873 - \$124,913	Bachelor's degree plus two certifications OR Master's degree plus one certification OR Law degree plus one certification AND 10 yrs. experience (of which 2 yrs. of supervisory capacity)
MA IV/ Auditor III	Supervising Auditor	Audit Supervisor	R	\$65,623 - \$115,661	Bachelor's degree plus one certification OR Master's degree; AND 8 yrs. experience
Auditor III/ MA III	Accountability Auditor III	Auditor in Charge	P	\$55,488 - \$97,798	Bachelor's degree plus one certification OR Master's degree; AND 6 yrs. experience
Auditor II/ MA II	Accountability Auditor II	Staff Auditor	N	\$45,014 - \$79,338	Bachelor's degree AND 4 yrs. experience
Auditor I/ MA I	Accountability Auditor I	Staff Auditor	M	\$40,762 - \$71,844	Bachelor's degree AND 2 yrs. experience
None	Accountability Auditor Intern	Trainee	K	\$33,911 - \$59,768	Bachelor's degree AND Passage of Pre-screening test (no experience)

Acceptable Certifications: CPA, CGFM, CIA, CFE, CISA, (and others TBD)



ACCOUNTABILITY AUDITOR INTERN

PAY GRADE: K **PAY STEP RANGE:** \$33,911 TO \$59,768

CLASSIFICATION: Unclassified / Non Exempt / **Limited Term Appointment**

REPORTS TO: Accountability Auditor III or higher

NOTE: This is a two-year internship. Upon satisfactory annual evaluation, the person in this position may be eligible for an increment adjustment. Due to the nature of a Limited Term Appointment, achievement of a satisfactory annual evaluation does not translate to the incumbent's transition to a permanent position within the Office of Public Accountability (OPA).

NATURE OF WORK IN THIS CLASS

This is a foundational professional auditing work under the Office of Public Accountability (OPA), which involves performance, financial, operational, and compliance audits, analyses, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency and effectiveness, program results, compliance with laws, regulations, policies, procedures and financial reliability.

Employees in this class will be developed and trained in 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), or Generally Accepted Accounting Principles issued by the Government Accounting Standards Board (GASB) and other accounting and auditing standard setting bodies. After initial training, the Intern will work under close supervision on a variety of developmental assignments and office job duties.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES)

NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.

1. Elementary working knowledge of auditing techniques and prescribed standards such as *Government Auditing Standards (GAS)*, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, GASB pronouncements, etc.

APPENDIX B - SEPARATION LIST DUE TO ATTRITION

	OPA Position	Date of Hire	Date of Separation	Years at OPA	Transferred To	New Position	OPA Salary	New Salary	Difference
1	Auditor III	9/22/2003	10/11/2013	10.2	GWA	Internal Auditor	\$ 47,695	\$ 68,645	\$ 20,950
2	Management Analyst IV	7/26/2004	2/28/2012	7.7	DOE	Chief Auditor	\$ 51,662	\$ 56,231	\$ 4,569
3	Auditor III	11/17/2003	12/17/2011	8.2	GPA	Internal Auditor	\$ 44,524	\$ 64,666	\$ 20,142
4	Deputy Assistant Public Auditor	6/25/2001	2/14/2009	7.8	GWA	Internal Auditor	\$ 60,528	\$ 73,596	\$ 13,068
5	Auditor II	8/29/2004	11/16/2008	4.3	GPA	Internal Auditor	\$ 39,780	\$ 62,765	\$ 22,985
6	Chief Auditor	8/8/2005	11/15/2007	2.3	UOG	Comptroller	\$ 71,541	\$ 85,500	\$ 13,959
AVERAGE							\$ 52,622	\$ 68,567	\$ 15,946

NOTE: Sorted by Date of Separation from most recent to oldest.

	OPA Position	Date of Hire	Date of Separation	Years at OPA	Transferred To	New Position	OPA Salary	New Salary	Difference
7	Auditor III	4/5/2004	6/6/2014	10.2	DOE	Chief Auditor	\$ 48,490	\$ 53,750	\$ 5,260



ACCOUNTABILITY AUDITOR INTERN

2. Works as a trainee, performing specified assignments, to facilitate the efforts of the audit team, develop experience toward independently planning and conducting complete audit assignments. The Intern applies conventional techniques to complete relatively uncomplicated audits, evaluations, and special reviews.
3. Assists in evaluating and reviewing reports against source documents to validate reports, determine compliance with Federal and local government regulations, and assist in the development of an assessment of the economy, efficiency, and effectiveness of operations..
4. Performs research to obtain background information on the activity under review including reviewing laws, regulations and policies, and program guidance.
5. Assists team members performing program audits and other assignments by conducting interviews with employees of the program or activity under review.
6. Assists team members in determining impact of noncompliance with specific laws or regulations through physical observations and analysis of information.
7. Informs the team leader of any unusual or questionable activities or when problems encountered are inconsistent with instructions or guidelines provided.
8. Makes recommendations concerning changes when current accounting or control procedures do not achieve the desired results or are no longer appropriate for situations encountered.
9. Prepares work papers, interview summaries, and briefing materials covering findings for use by team members conducting close-outs or giving presentations.
10. Attends and may memorialize entrance, status, and exit conferences to learn presentation techniques.
11. Follows a number of specific procedures in completing several repetitive clerical steps performed in a prescribed or slightly varied sequence, such as coding and filing documents in an extensive alphabetical file with respect to audit reports, financial audits and procurement appeals.
12. Operates a variety of office machines.
13. Maintains time and material records.
14. Takes inventory of equipment and supplies.

ACCOUNTABILITY AUDITOR INTERN



15. Conducts research and reviews to answer questions on departmental services and functions.
16. Assist in the preparation of budgetary documents.
17. Answer telephone, make and direct calls and take messages.
18. Researches and reviews previous audit reports on the audited entity and the provisions of the standard audit plan.
19. May coordinate meetings between audit team, audited entity officials, and/or other parties deemed necessary to obtain information to complete the assignment.
20. Locates, assembles and verifies transactions, statements, records, reports, and procedures.
21. Assists in the examination and evaluation of selected transactions and operating practices, as well as assists in the determination of whether (1) internal controls are adequate and operating effectively; (2) governing policies, procedures and regulations are adequate and being adhered to; and (3) financial and management records and reports are accurate and reliable.
22. Discusses with the team an assessment of the evidence obtained and may suggest an opinion on the economy, efficiency, and effectiveness of operations.
23. With guidance, prepares required work papers and summaries.
24. Assists the audit team in the preparation of in the prescribed form which present findings and conclusions, cites applicable regulations, identify causative situations and recommend corrective action.
25. Responsible for learning auditing skills provided by OJT.
26. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- Foundational knowledge of principles, standards, concepts, practices, etc. to perform assignments using conventional methods and techniques.
- Foundational knowledge of policymakers and executives throughout the government.



ACCOUNTABILITY AUDITOR INTERN

- Foundational knowledge of compliance and/or investigative standards.
- Foundational knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO), International Organisation of Supreme Audit Institutions (INTOSAI), and Governmental Accounting Standards Board (GASB) pronouncements, standards, guidelines, etc.
- Foundational knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- Foundational knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- Foundational knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency, rules and the political process.
- Foundational knowledge of management practices and procedures.
- Foundational knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- Foundational knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Analytical Skills- Uses basic analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing– Compiles, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Must possess conceptual, reading, writing and listening skills to communicate using professional reports, briefings and testimonies.
- Judgment and Decision Making – Considers the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Managing one’s own time to meet deadlines.
- Computer Skills – Basic knowledge of Microsoft Office (Excel, Word, Power Point, etc.), Prezi, QuickBooks/Quicken, and other related software.



ACCOUNTABILITY AUDITOR INTERN

- Researching laws and regulations – Observes, receives, and otherwise obtains information from all relevant sources.
- Record Keeping- Maintains records and assists in the preparation of audit work papers, briefings, reports, etc.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to work under supervision in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

None Required

MINIMUM QUALIFICATIONS

Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Public Administration, Information Systems and/or



ACCOUNTABILITY AUDITOR INTERN

related field.

PROFESSIONAL CERTIFICATION

Government Accountability Auditing Preferred (University of Guam Certificate)

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____

ACCOUNTABILITY AUDITOR I



PAY GRADE: M
PAY STEP RANGE: \$40,762 TO \$71,844

CLASSIFICATION: Classified / Non Exempt

REPORTS TO: Accountability Auditor III or higher

NATURE OF WORK IN THIS CLASS

This is basic professional auditing work under the Office of Public Accountability (OPA), which involves performance, financial, operational, and compliance audits, analyses, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability.

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. After initial training, the Accountability Auditor I will work under close supervision on a variety of developmental assignments, as well as independently work on certain assigned tasks.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES) NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.

1. Develops working experience and knowledge of auditing techniques and prescribed standards such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and GASB pronouncements, etc.
2. Serves as a contributing team member on specified assignments, completing assigned duties of limited scope and communicating with the team on the methods to be applied in the audit context.
3. Participates in evaluating and reviewing practices in various Government program areas in order to validate reports, determine compliance with Federal and local government regulations, and assist in the development of an assessment of the economy, efficiency, and effectiveness of operations.



ACCOUNTABILITY AUDITOR I

4. With extensive assistance, executes audit procedures based upon initial instructions received from the Public Auditor, Accountability Director, Managing Accountability Auditor (Audit Manager), Supervising Accountability Auditor (Audit Supervisor), or Auditor-in-Charge regarding the general objectives of the audit, review, evaluation or analysis, as well as the outline of the audit program.
5. Participates in and memorializes the entrance, status, and exit meetings, covering the scope of work.
6. Studies previous audit reports on the audited entity and the provisions of the standard audit plan, and prepares necessary work papers discussing previous audits, reviews, analyses, evaluations, etc.
7. Conducts, gathers, interprets, compiles, and analyzes data pertinent to investigations of line agencies (inclusive of programs and grants) being audited, including examination of relevant statutes, rules, and regulations.
8. Assists with audit fieldwork, which includes: interviews of entity's staff and management to elicit factual information, visual examination of records, and other steps necessary to address the developed audit objective(s).
9. May recommend the means for obtaining, analyzing, and evaluating data as a basis for an informed, objective opinion on the adequacy and effectiveness of the system of control and the efficiency or performance of the activities being reviewed.
10. Verifies whether transactions are properly supported in accordance with pertinent laws, rules, and regulations, and are recorded properly from an accounting standpoint.
11. 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.
12. Makes detailed examinations of cash receipts and disbursement vouchers, purchase orders, payroll records, requisitions, work orders, receiving reports, and other accounting documents for accuracy.
13. Performs research to obtain background information on the activity under review including reviewing laws, regulations, policies, and program guidance.
14. With guidance, prepares preliminary working papers showing financial schedules and supported documents, statistical data and all other data, explaining the

ACCOUNTABILITY AUDITOR I



findings and results of an audit, examination, evaluation, analysis, review and/or other related audit duty.

15. Assists in the preparation of draft reports on audit findings and may make recommendations concerning changes for the correction of deficiencies or improvements in operations, accounting or control procedures which do not achieve the desired results or are no longer appropriate for situations encountered.

16. Assists in the preparation of 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.

17. Assists in the coordination of financial audit entrance, status, and exit meetings between assigned audit entities and independent external financial auditors.

18. Prepares comparative and common-size ratios for analysis and use in the creation of the financial highlights for assigned entities.

19. Assists in drafting the financial highlights for assigned entities, as well as referencing such drafts for Quality Assurance Review and addressing QAR review notes.

20. Responsible for gaining professional experience and ability in conducting performance audits primarily through on-the-job training.

21. Calls the Audit Supervisor's or Auditor-in-Charge's attention to unusual or questionable transactions or when problems encountered do not fit instructions or guidelines.

22. 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.

23. Develops constructive and cooperative working relationships with others, and maintaining them over time.

24. When assigned, the auditor serves as a QAR for a procurement appeal. In doing so, the staff may take on the following duties:

- a. Maintains the legal files and records.
- b. Notifies affected government agencies of an appeal and requests procurement documents and files according to established timelines.
- c. Notifies all parties of briefs and documents submitted and post same to the OPA website.



ACCOUNTABILITY AUDITOR I

- d. Coordinates and notifies all parties of hearing dates including notification of the assigned Hearing Officer.
 - e. Responds to requests for information on the appeal.
 - f. Reviews all documents submitted to include bid submissions, invitation for bids, requests for proposals and other information submitted to include motions and briefs submitted by the parties.
 - g. Sets up the hearing room and monitors and records the hearing proceedings.
 - h. Upon conclusion of the hearing(s), posts the audio recordings on the OPA website.
 - i. Reviews and references the Hearing Officer's appeal decision to the documents filed and/or testimonies given and submits to supervisor for review.
 - j. May be called upon to provide his/her view of the appeal from the "prudent man" perspective.
 - k. Provides parties a notification of the decision rendered, and subsequently notifies the media and posts the decision on the OPA website.
 - l. Upon completion of the appeal, prepares statistical abstract of the procurement appeal and files all documents.
25. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- Basic knowledge of principles, standards, concepts, practices, etc. to perform assignments using conventional methods and techniques.
- Basic knowledge of policymakers and executives throughout the government.
- Basic knowledge of compliance and/or investigative standards.
- Basic knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO), International Organisation of Supreme Audit Institutions (INTOSAI), and Governmental Accounting Standards Board (GASB) pronouncements, standards, guidelines, etc.
- Basic knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.



ACCOUNTABILITY AUDITOR I

- Basic knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- Basic knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency, rules and the political process.
- Basic knowledge of basic management practices and procedures.
- Basic knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- Basic knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Analytical Skills- Uses basic analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing– Compiles, codes, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Possesses conceptual, reading, writing, and listening skills to communicate professional reports, briefings and testimonies.
- Judgment and Decision Making – Considers the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Manages one's own time to meet deadlines.
- Computer Skills – Basic knowledge of Microsoft Office (Excel, Word, Power Point, etc.), Prezi, QuickBooks/Quicken, and other related software.
- Researching laws and regulations – Observing, receiving, and otherwise obtaining information from all relevant sources.
- Record Keeping- Maintains records and assists in the preparation of audit work papers, briefings, reports, etc.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.



ACCOUNTABILITY AUDITOR I

- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to work under supervision in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Two years of work experience in any combination of the following:

- Internship at OPA or CPA firm;
- Auditing, Accounting, or related experience; and/or
- Investigating or evidence compilation in fraud or forensics.

MINIMUM QUALIFICATIONS

Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

PROFESSIONAL CERTIFICATION

None required.

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.

Approved by: _____
Date: _____

Reviewed by: _____
Date: _____

Completed by: _____
Date: _____

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

NECESSARY SPECIAL QUALIFICATIONS

- May require some travel time off island for training.

ACCOUNTABILITY AUDITOR I





ACCOUNTABILITY AUDITOR II

PAY GRADE: N **PAY STEP RANGE:** \$45,014 TO \$79,338

CLASSIFICATION: Classified / Non Exempt

REPORTS TO: Accountability Auditor III or higher

NATURE OF WORK IN THIS CLASS

This is moderately complex professional auditing work under the Office of Public Accountability (OPA), which involves performance, financial, operational, and compliance audits, analyses, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability.

Employees in this class perform moderately complex professional auditing work independently and collaborate or assist the Accountability Auditor I(s), Supervising Accountability Auditor, Managing Accountability Auditor, or Accountability Director during all phases of the audit process. This may include developing and documenting a plan for each audit, developing auditing objectives, audit scope, budget and resources. Conducts and completes performance, financial or compliance audits in a variety of government agencies, programs and policies at the forefront of public policy and reports within the allotted time deadlines. May assist in the adjudication process.

In addition, 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. After initial training, the Accountability Auditor II will work under close supervision on a variety of more complex developmental assignments, or may work independently on specified assignments.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES) *NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.*

ACCOUNTABILITY AUDITOR II



1. Understands the working knowledge of auditing techniques and prescribed standards such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and GASB pronouncements, etc.
2. Serves as a contributing team member on specified assignments, completing assigned duties of varying scope and communicating with the team on the methods to be applied in the audit context.
3. Assists in determining the scope and planning of audits, evaluations, examinations, analyses, investigations, etc.
4. Assists in the development of efficient audit procedures based upon initial direction.
5. Participates in evaluating and reviewing operating practices in various Government program areas in order to validate reports, determine compliance with Federal and local government regulations, and develop an assessment of the economy and efficiency of operations.
6. Executes audit procedures based upon initial instructions received from the Public Auditor, Accountability Director, Managing Accountability Auditor (Audit Manager), Supervising Accountability Auditor (Audit Supervisor), or Auditor-in-Charge regarding the general objectives of the audit, review, evaluation or analysis, as well as the outline of the audit program.
7. Participates in and may memorialize the entrance, status, and exit meetings, covering the scope of work.
8. Studies previous audit reports on the audited entity and the provisions of the standard audit plan, and prepares necessary work papers discussing previous audits, reviews, analyses, evaluations, etc.
9. Performs research to obtain background information on the activity under review including reviewing laws, regulations, policies, and program guidance.
10. Conducts, gathers, interprets, compiles, and analyzes data pertinent to investigations of line agencies (inclusive of programs and grants) being audited, including examination of relevant statutes, rules, and regulations.



ACCOUNTABILITY AUDITOR II

11. Assists with audit fieldwork, which includes: interviews of entity's staff and management to elicit factual information, visual examination of records, and other steps necessary to address the developed audit objective(s).
12. May independently or as a team leader plan and conduct segments of non-complex audits and/or complete audits of moderately complex activities as a member of an audit team.
13. May recommend the means for obtaining, analyzing, and evaluating data as a basis for an informed, objective opinion on the adequacy and effectiveness of the system of control and the efficiency or performance of the activities being reviewed.
14. Interviews key agency officials and/or external parties to elicit factual information for use in the conduct of the assignment.
15. Conducts moderately complex financial and compliance audits of varied federal grant programs; reviews grant applications/contracts, grant/sub-grant awards, grantee/sub-grantee financial reports/records and other documents.
16. Evaluates internal and management controls to determine the reliability of reported results.
17. Determines degree of compliance with laws, federal regulations and principles of sound financial management.
18. Verifies whether transactions are properly supported in accordance with pertinent laws, rules, and regulations, and are recorded properly from an accounting standpoint.
19. Prepares preliminary working 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 duty.

ACCOUNTABILITY AUDITOR II



20. Assists in the preparation of draft reports, or sections within draft reports, on audit findings and may make recommendations concerning changes for the correction of deficiencies or improvements in operations, accounting or control procedures which do not achieve the desired results or are no longer appropriate for situations encountered.
21. Confers and provides solutions and/or alternative solutions to procedural or mathematical problems or deficiencies.
22. May make recommendations regarding formulation, development and revisions of audit policies, programs, standards, methods and procedures.
23. 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.
24. Makes detailed examinations of cash receipts and disbursement vouchers, purchase orders, payroll records, requisitions, work orders, receiving reports, and other accounting documents for accuracy.
25. 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.
26. When serving as leader of a team, assigns segments of the audit to other team members, providing guidance, interpretation, instructions and coordination to the team, reviews work and appraises findings for consolidation into final audit report.
27. May monitor fieldwork or supervise staff in the conducting of audits, as well as ay provide on-the-job training to lower grade auditor team members, and provide information to higher level auditor(s) regarding performance of assisting team members.
28. May coordinate with the Auditor-In-Charge and/or higher level auditor(s) to bring attention to usual or questionable transactions or when problems encountered do not fit instructions or guidelines.



ACCOUNTABILITY AUDITOR II

29. When assigned, assists in the coordination of financial audit entrance, status, and exit meetings between assigned audit entities and independent external financial auditors. In addition:
- a. Prepares comparative and common-size ratios for analysis and use in the creation of the financial highlights for assigned entities.
 - b. Assists in drafting the financial highlights for assigned entities, as well as referencing such drafts for Quality Assurance Review (QAR) and addressing QAR review notes.
30. When assigned, the auditor serves as a paralegal for a procurement appeal. In doing so, the staff may take on the following duties:
- a. Maintains the legal files and records.
 - b. Notifies affected government agencies of an appeal and requests procurement documents and files according to established timelines.
 - c. Notifies all parties of briefs and documents submitted and post same to the OPA website.
 - d. Coordinates and notifies all parties of hearing dates including notification of the assigned Hearing Officer.
 - e. Responds to requests for information on the appeal.
 - f. Reviews all documents submitted to include bid submissions, invitation for bids, requests for proposals and other information submitted to include motions and briefs submitted by the parties.
 - g. Sets up the hearing room and monitors and records the hearing proceedings.
 - h. Upon conclusion of the hearing(s), posts the audio recordings on the OPA website.
 - i. Reviews and references the Hearing Officer's appeal decision to the documents filed and/or testimonies given and submits to supervisor for review.
 - j. May be called upon to provide his/her view of the appeal from the "prudent man" perspective.
 - k. Provides parties a notification of the decision rendered, and subsequently notifies the media and posts the decision on the OPA website.
 - l. Upon completion of the appeal, prepares statistical abstract of the procurement appeal and files all documents.

ACCOUNTABILITY AUDITOR II



31. Responsible for gaining professional experience and ability in conducting performance audits primarily through on-the-job training.
32. 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.
33. Develops constructive and cooperative working relationships with others, and maintaining them over time.
34. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- Knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- Knowledge of policymakers and executives throughout the government.
- Knowledge of compliance and/or investigative standards.
- Knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO), International Organisation of Supreme Audit Institutions (INTOSAI), and Governmental Accounting Standards Board (GASB) pronouncements, standards, guidelines, etc.
- Knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- Knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- Knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- Knowledge of basic management practices and procedures.
- Knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.



ACCOUNTABILITY AUDITOR II

- Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Analytical Skills- Uses basic analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing– Compiles, codes, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Must possess strong conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Managing one’s own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observes, receives, and otherwise obtains information from all relevant sources.
- Record Keeping- Maintains records and assists in the preparation of audit work papers, briefings, reports, etc.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.

ACCOUNTABILITY AUDITOR II



- Individual/Team Work- Ability to work under supervision in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Four years of work experience, in any combination of the following:

- Auditing, Accounting, or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

MINIMUM QUALIFICATIONS

Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

PROFESSIONAL CERTIFICATION

None required.



ACCOUNTABILITY AUDITOR II

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles and/or personal vehicles.
- May require some time off-island for training.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____

ACCOUNTABILITY AUDITOR III



PAY GRADE: P **PAY STEP RANGE:** \$55,488 TO \$97,798

CLASSIFICATION: Classified / Non Exempt

REPORTS TO: Supervising Accountability Auditor or higher

NATURE OF WORK IN THIS CLASS

This is complex professional auditing work under the Office of Public Accountability (OPA), which involves performance, financial, operational, and compliance audits, analyses, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability.

Employees in this class perform the full range of complex professional auditing work independently or assist Accountability Auditor II(s), Accountability Auditor II(s), Supervising Accountability Auditor, Managing Accountability Auditor, or Accountability Director during all phases of the audit process. This may include developing and documenting a plan for each audit, developing auditing objectives, audit scope, budget and resources. Serves as the auditor-in-charge in conducting and completing performance, financial or compliance audits in a variety of government agencies, programs and policies at the forefront of public policy and reports within the allotted time deadlines. May assist in the adjudication process.

In addition, 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 independently after initial training, and work under close supervision on a variety of more complex developmental assignments.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES)

NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.



ACCOUNTABILITY AUDITOR III

1. Understands the working knowledge of auditing techniques and prescribed standards, such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, and GASB pronouncements, etc.
2. Researches and evaluates suggestions or recommendations for oversight of government island-wide audits (evaluations and reviews) received from other sources and provides recommendations for action or disposition. Proposes topics or subjects for future audits, evaluations, reviews, analyses, etc.
3. Appraises and evaluates accounting systems, procedures and methods, and internal and management controls. Determines whether controls over the financial statements and operations are adequate and effective and meet generally accepted accounting principles and whether there is compliance with laws and regulations.
4. Appraises and evaluates organizations, programs, operations, and functions, to determine whether resources are managed and utilized economically, efficiently, or effectively to identify causes of inefficiencies and uneconomical practices, and determine whether there is compliance with laws and regulations concerning matters of economy and efficiency.
5. Determines whether the established desired results and benefits are being achieved and whether consideration has been given to alternatives to yield results at lower cost.
6. Interprets and applies generally accepted audit standards, principles, precedents, and regulations to solve technical problems.
7. Develops efficient audit procedures based upon initial direction.
8. Evaluates and reviews operating practices in the varied Government program areas in order to validate reports, determine compliance with Federal and local government regulations, and develop an assessment of the economy and efficiency of operations.
9. As the Auditor-in-Charge, leads the audit team by providing instructions to the field auditors concerning proper methods to be applied in the audit context.
10. Executes audit procedures based upon initial instructions received from the Public Auditor, Accountability Director, Managing Accountability Auditor (Audit Manager), or Supervising Accountability Auditor (Audit Supervisor) regarding

ACCOUNTABILITY AUDITOR III



11. Independently or as a team leader plans and completes audits of moderately complex to complex activities.
12. Participates in and may memorialize the entrance, status, and exit meetings, covering the scope of work.
13. Studies previous audit reports on the audited entity and the provisions of the standard audit plan, and prepares necessary work papers discussing previous audits, reviews, analyses, evaluations, etc.
14. Performs audits, examinations, evaluations, analyses, and reviews, which are of moderate complexity, difficulty, and/or limited scope.
15. Develops audit plans and analyzes policies, functions, procedures, internal controls, and accounting systems.
16. Directs field auditors to gather, interpret, compile, and analyze data pertinent to investigations performed by the office.
17. May make or supervise detailed examinations of routine cash receipts and disbursement vouchers, purchase orders, payroll records, requisitions, work orders, receiving reports, and other accounting documents for accuracy.
18. May collect and analyze data or supervise others to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and management policies.
19. May inspect account books and accounting systems for efficiency, effectiveness, and use of accepted accounting principles and procedures to record transactions.
20. Recommends the means for obtaining, analyzing, and evaluating data as a basis for an informed, objective opinion on the adequacy and effectiveness of the system of control and the efficiency or performance of the activities being reviewed.
21. In accordance with a generally prescribed audit program, makes preliminary surveys of the activities assigned for audit and adapts or develops a program for the general objectives of the audit, review, evaluation or analysis, as well as the outline of the audit program.



ACCOUNTABILITY AUDITOR III

audit which sets forth objectives, extent of examinations and test checks, selectivity pattern, and other details of the plan of audit.

22. Conducts the entrance, status, and exit meetings with management officials, covering the scope of work and methodologies, as well as to present findings, explain the significance of conclusion, justify recommendations, and answer questions.
23. Travels to audit site locations and obtains audit and/or investigative evidence. Performs and directs investigative and complex fieldwork which includes, interviews of agency staff to elicit factual information, visual examination of records and other items and preparation and organization of work papers showing the results of audit examinations.
24. Prepares complete and concise work papers in accordance with the OPA Audit Manual and writes/reviews work paper summaries that identify weaknesses and problems in the area under review.
25. Also develops audit, examination, evaluation, analysis, review, etc. findings together with field auditors.
26. May direct or conduct background research of agencies being audited, including examination of relevant statutes, rules and regulations.
27. Determines whether the transactions are recorded properly from an accounting standpoint, if they are properly supported and in accordance to pertinent laws and regulations.
28. Confers and provides solutions and/or alternative solutions to procedural or mathematical problems or deficiencies.
29. Prepares draft audit reports or special reports and makes recommendations concerning changes for the correction of deficiencies or improvements in operations or when control procedures do not achieve the desired results or are no longer appropriate for situations encountered.
30. Directs and/or prepares briefing materials covering audit findings for use by the audit team members conducting audits, examinations, analyses, reviews, other related audit duties, or giving presentations.
31. Makes a preliminary review of subordinate's work to verify conformance with established policies, progress, objectives, and prescribed methods of reporting.

ACCOUNTABILITY AUDITOR III



32. As assigned, makes a comprehensive review of audit reports of others for general accuracy, clarity, findings, conclusions, and recommendations for conformance with established policies, objectives, and prescribed methods of reporting.
33. Performs or assigns follow-up audits (evaluations and reviews) that are conducted to evaluate the adequacy of corrective actions taken on prior audit (evaluation and review) findings.
34. Interviews key agency officials and/or external parties to elicit factual information for use in the conduct of the assignment.
35. Conducts moderately complex financial and compliance audits of varied federal grant programs; reviews grant applications/contracts, grant/sub-grant awards, grantee/sub-grantee financial reports/records and other documents.
36. Researches and responds to Hotline complaints/reports and other cases of suspected fraud, waste, and abuse involving government programs when technical expertise is required.
37. Represents the OPA in cooperative efforts with the Federal Bureau of Investigations (FBI), Department of the Interior Office of Inspector General (DOI-OIG) or other federal agencies, or the Office of the Attorney General (OAG) involving government-wide audits, evaluations, examinations, analyses, reviews, etc.
38. Assigns audit team members specific assignments to achieve the overall objectives. Together, the team discusses and agrees upon the time frames for the completion of audit, examination, evaluation, analysis, review, etc. stages and possible approaches.
39. Responsible for planning and carrying out assignments; resolving conflicts that arise; coordinating the work with others; developing changes as needed to the audit (evaluation and review) plan and methodology; and interpreting policy to meet established objectives.
40. Makes recommendations regarding the formulation, development and revisions of audit policies, programs, standards, methods and procedures.



ACCOUNTABILITY AUDITOR III

41. When assigned, assists in the coordination of financial audit entrance, status, and exit meetings between assigned audit entities and independent external financial auditors. In addition:
 - a. Prepares comparative and common-size ratios for analysis and use in the creation of the financial highlights for assigned entities.
 - b. Assists in drafting the financial highlights for assigned entities, as well as referencing such drafts for Quality Assurance Review (QAR) and addressing QAR review notes.

42. When assigned, the auditor serves as a paralegal for a procurement appeal. In doing so, the staff may take on the following duties:
 - a. Maintains the legal files and records.
 - b. Notifies affected government agencies of an appeal and requests procurement documents and files according to established timelines.
 - c. Notifies all parties of briefs and documents submitted and post same to the OPA website.
 - d. Coordinates and notifies all parties of hearing dates including notification of the assigned Hearing Officer.
 - e. Responds to requests for information on the appeal.
 - f. Reviews all documents submitted to include bid submissions, invitation for bids, requests for proposals and other information submitted to include motions and briefs submitted by the parties.
 - g. Sets up the hearing room and monitors and records the hearing proceedings.
 - h. Upon conclusion of the hearing(s), posts the audio recordings on the OPA website.
 - i. Reviews and references the Hearing Officer's appeal decision to the documents filed and/or testimonies given and submits to supervisor for review.
 - j. May be called upon to provide his/her view of the appeal from the "prudent man" perspective.
 - k. Provides parties a notification of the decision rendered, and subsequently notifies the media and posts the decision on the OPA website.
 - l. Upon completion of the appeal, prepares statistical abstract of the procurement appeal and files all documents.

ACCOUNTABILITY AUDITOR III



43. Responsible for gaining professional experience and ability in conducting performance audits primarily through on-the-job training.

44. 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.

45. Develops constructive and cooperative working relationships with others, and maintaining them over time.

46. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- Advanced knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- Advanced knowledge of policymakers and executives throughout the government.
- Advanced knowledge of compliance and/or investigative standards.
- Advanced knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO), International Organisation of Supreme Audit Institutions (INTOSAI), and Governmental Accounting Standards Board (GASB) pronouncements, standards, guidelines, etc.
- Advanced knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- Advanced knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- Advanced knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- Advanced knowledge of management practices and procedures.
- Advanced knowledge of the management structures and operations of the government.
- Advanced knowledge of social science research tools and information sources.



ACCOUNTABILITY AUDITOR III

- Advanced knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Analytical Skills- Uses basic analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing– Compiles, codes, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Must possess strong conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Managing one's own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observing, receiving, and otherwise obtaining information from all relevant sources.
- Record Keeping- Maintains records and assists in the preparation of audit work papers, briefings, reports, etc.
- Reviewing and Editing Skills- Proficient with proofreading and providing feedback on draft audit reports, work papers, correspondence, etc.
- Project Management Skills- Initiates, plans, executes, monitors, and controls projects to efficiently and effectively meet milestones.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).

ACCOUNTABILITY AUDITOR III



- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to work under supervision in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Six years of work experience in any combination of the following:

- Auditing, Accounting or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

MINIMUM QUALIFICATIONS

1. Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus One Certification

OR



ACCOUNTABILITY AUDITOR III

2. Graduation from a recognized or accredited college or university with a Masters degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Public Administration, Information Systems and/or related field.

PROFESSIONAL CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

Additional certifications may be added as appropriate by the Public Auditor.

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.
- May require some travel time off-island for training.

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____

SUPERVISING ACCOUNTABILITY AUDITOR



PAY GRADE: R
PAY STEP RANGE: \$65,623 TO \$115,661

CLASSIFICATION: Classified / Exempt

REPORTS TO: Managing Accountability Auditor or higher

NATURE OF WORK IN THIS CLASS

This is technical and supervisory auditing work under the Office of Public Accountability, which involves performance, financial, operational, and compliance audits, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability. The incumbent supervises work of OPA staff, and is involved in developing improved managerial procedures and practices.

Employees in this class perform the full range of complex professional auditing work independently and collaborate or assist the Accountability Auditor II(s), Accountability Auditor III(s), Managing Accountability Auditor, or Accountability Director during all phases of the audit process. This may include developing and documenting a plan for each audit, developing auditing objectives, audit scope, budget and resources. May assist in the adjudication process.

In addition, 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 independently.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES)

NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.

1. Has extensive working knowledge of auditing techniques and prescribed standards, such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, and GASB pronouncements, etc.



SUPERVISING ACCOUNTABILITY AUDITOR

2. Performs and coordinates audit engagements of the highest level of complexity.
3. Apply audit experience to resolve more advanced, complex audit elements, including issues escalated by Auditor-In-Charge and staff.
4. Assist in the design of audit programs to accomplish stated audit objectives established by the OPA.
5. Makes recommendations on areas of audit emphasis, determine the audit techniques to be followed, and when assigned to lead and audit team.
6. Plans assigned segments of the audit, examination, evaluation, analysis, or review and provides guidance, instruction and direction to staff.
7. May meet with management of audit entities to present findings and issues as a result of the audit.
8. Assists with the development and maintenance of audit policies and procedures.
9. Contributes to appropriate development of the audit team (e.g., on-the-job training, coaching/mentoring, etc.) and recommending specific training to keep team members up to date on accounting or audit issues.
10. May develop audit plans and analyze policies, functions, procedures, internal controls, and accounting systems of complex activities.
11. Supervises audits, examinations, evaluations, analyses, and reviews, which are of the highest level of complexity, difficulty, and limited scope.
12. Serves as a team member or works independently to perform segments of larger, more complex audits, which may be government-wide.
13. Receives instructions from the Public Auditor, Deputy Accountability Auditor, Assistant Deputy Accountability Auditor, Accountability Director, Managing Accountability Auditor regarding the general objectives of the audit, review, evaluation or analysis and the outline of the audit program. Independently develops efficient audit procedures based upon this initial direction.
14. May serves as the independent Quality Assurance Reviewer for financial and performance audits, analysis, evaluations, reviews, etc.

SUPERVISING ACCOUNTABILITY AUDITOR



15. Determines whether organizational units in government are performing their planning, accounting, custodial, or control activities in compliance with instructions, applicable policies, and procedures, and with federal or local laws and regulations.
16. Identifies and defines management problems and coordinates the scope and priority of improvement studies; coordinates management analysis studies with other staff services.
17. Determines the means of obtaining, analyzing, and evaluating data as a basis for an informed, objective opinion on the adequacy and effectiveness of the system of control and the efficiency or performance of the activities being reviewed.
18. Collaborates with data processing specialists in the design and installation of data processing and management information systems after evaluating the effectiveness, efficiency, and economy of the program or operation under audit.
19. Responsible for the overall completion of the audit report to include the Executive Summary, Audit Findings and Recommended management solutions for the correction of deficiencies or improvements in operations.
20. Coordinates the development of findings and reviews the adequacy of the documentation while audits are in process.
21. Develops the draft and final reports, or reviews and approves reports of subordinates, to inform management of the audit results and to provide a basis for actions taken to correct weaknesses and implement improvements. The incumbent determines the relative significance of findings developed, assures that work performed adequately supports the conclusions reached, develops practical recommendations for correcting the conditions disclosed, and otherwise reports to management, or has reports developed, consistent with the audit objectives and generally accepted auditing standards (GAO) and American Institute of Certified Public Accountants (AICPA) auditing standards).
22. Participates in conferences with representatives of audited organizations to establish a cooperative relationship and devise concerted approaches to problems.
23. Supervises management studies of departmental/agency policies and operations, assigns and evaluates the work of task force personnel and assists with unusual problems encountered; analyzes problems in terms of organizational objectives, statutory requirements, budgetary constraints, manpower utilization, and



SUPERVISING ACCOUNTABILITY AUDITOR

management information requirements, reviews and presents recommendations based upon study findings.

24. Coordinates review of proposed legislation, determine its impact upon organization operations and estimates effects and monitors progress.
25. When assigned, assists in the coordination of financial audit entrance, status, and exit meetings between assigned audit entities and independent external financial auditors. In addition:
 - a. Prepares comparative and common-size ratios for analysis and use in the creation of the financial highlights for assigned entities.
 - b. Assists in drafting the financial highlights for assigned entities, as well as referencing such drafts for Quality Assurance Review and addressing QAR review notes.
26. When assigned, the auditor serves as the Quality Assurance Reviewer for procurement appeals, may be called upon to provide his/her view of the appeal from the "prudent man" perspective, and ensures that the following duties have been completed:
 - a. Legal files and records are maintained.
 - b. Affected government agencies of an appeal are notified
 - c. Procurement documents and files are filed according to established timelines.
 - d. All parties are notified of briefs and documents submitted and post same to the OPA website.
 - e. All parties are notified of hearing dates including notification of the assigned Hearing Officer.
 - f. Requests for information on the appeal have been addressed.
 - g. All submitted documents have been reviewed, to include bid submissions, invitation for bids, requests for proposals and other information submitted to include motions and briefs submitted by the parties.
 - h. Hearing room has been setup and hearing proceedings recorded.
 - i. Upon conclusion of the hearing(s), the audio recordings posted on the OPA website.
 - j. The Hearing Officer's appeal decision referenced to the documents filed and/or testimonies given and submits to supervisor for review.
 - k. Parties are provided notification of the decision rendered, the media subsequently notified, and the decision posted on the OPA website.

SUPERVISING ACCOUNTABILITY AUDITOR



1. Statistical abstract of the procurement appeal are prepared and all documents filed upon completion of procurement appeal.

27. 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.

28. Develops constructive and cooperative working relationships with others, and maintaining them over time.

29. Represents the program office in cooperative efforts with the FBI, Justice, Attorney General's Office (AGO) or other federal agencies involving government-wide audits (evaluation and review).

30. Shares in the responsibility for updating the OPA Audit Manual.

31. Participates in the Periodic Strategic Planning.

32. Updates job knowledge by participating in educational opportunities; reading in professional publications; maintaining personal networks; participating in professional organizations.

33. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- Extensive knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- Extensive knowledge of policymakers and executives throughout the government.
- Extensive knowledge of compliance and/or investigative standards.
- Extensive knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO) and pronouncement of the Governmental Accounting Standards Board (GASB).
- Extensive knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of



SUPERVISING ACCOUNTABILITY AUDITOR

data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.

- Extensive knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- Extensive knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- Extensive knowledge of basic management practices and procedures.
- Extensive knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- Extensive knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Analytical Skills- Uses basic analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing– Compiles, codes, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Must possess strong conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Managing one's own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observes, receives, and otherwise obtains obtaining information from all relevant sources.
- Reviewing and Editing Skills- Proficient with proofreading and providing feedback on draft audit reports, work papers, correspondence, etc.
- Project Management Skills- Initiates, plans, executes, monitors, and controls projects to efficiently and effectively meet milestones.

SUPERVISING ACCOUNTABILITY AUDITOR



ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work - Ability to work under supervision in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Eight years of work experience in any combination of the following:

- Auditing, Accounting or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.



SUPERVISING ACCOUNTABILITY AUDITOR

MINIMUM QUALIFICATIONS

1. Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus One Certification.

OR

2. Graduation from a recognized or accredited college or university with a Master's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

PROFESSIONAL CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

Additional certifications may be added as appropriate by the Public Auditor.

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.
- May require some travel time off-island for training.

SUPERVISING ACCOUNTABILITY AUDITOR



NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____
Date: _____

Reviewed by: _____
Date: _____

Approved by: _____
Date: _____



MANAGING ACCOUNTABILITY AUDITOR

PAY GRADE: S PAY STEP RANGE: \$70,873 TO \$124,913

CLASSIFICATION: Classified / Exempt

REPORTS TO: Accountability Director or higher

NATURE OF WORK IN THIS CLASS

This is technical and management auditing work under the Office of Public Accountability, which involves performance, financial, operational, and compliance audits, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability. The incumbent supervises work of OPA staff, and is involved in developing improved managerial procedures and practices.

Employees in this class manage or oversee the full range of complex professional auditing work independently and collaborate or assists the Accountability Auditor I(s), Accountability Auditor II(s), Accountability Auditor III(s), or Supervising Accountability Auditor during all phases of the audit process. This may include communicating a plan for each audit, assignment of teams, suggesting audit topics, approving audit objectives, etc. May assist in the adjudication process.

In addition, employees in this class ensure that professional auditing duties performed by staff are 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 independently.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES) *NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.*

MANAGING ACCOUNTABILITY AUDITOR



1. Has mastered the working knowledge of auditing techniques and prescribed standards, such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, and GASB pronouncements, etc.
2. Assists the Public Auditor, Deputy Assistant Accountability Auditor and the Accountability Director in developing and planning audit scope programs, objectives, staff assignments, and time/cost budgets, examinations, evaluations, analyses, and/or reviews to be conducted, and completing any preliminary surveys of the area(s) to be audited.
3. Meets cost and work standards by following production, productivity, quality, customer-service standards; resolving operational problems; identifying work process improvements standards and by monitoring expenses; implementing cost-saving actions.
4. Develops and prepares an action plan for accomplishing objectives in individual and special audits, special studies, and risk analyses of departmental activities, functions, and programs.
5. Manages more than one audit, examination, evaluation, analysis, and/or review team and may plan, direct, and guide the audit teams in performing internal and external audits or studies.
6. Independently reviews and approves detailed audit plans, depending on the types and sizes of audit assignments and procedures prescribed by the Public Auditor, Deputy Assistant Accountability Auditor, and/or the Accountability Director.
7. Participates in technical, complex, or sensitive audits, examinations, evaluations, analyses, and/or reviews in the development of general or special audit guides, in the development or presentation of training programs, or in other special assignments required by the Public Auditor, Deputy Assistant Accountability Auditor, and the Accountability Director.
8. Ensures compliance with regulations and controls by examining and analyzing records, reports, operating practices, and documentation; recommending opportunities to strengthen the internal control structure. Recommend changes to ensure data integrity and system reliability.
9. Reviews and/or ensures that reports are prepared in accordance with formats established by the Public Auditor.



MANAGING ACCOUNTABILITY AUDITOR

10. Participates in meetings and conferences with representatives of organizations audited to establish a cooperative relationship and devise concerted approaches to problems.
11. Reviews draft reports, edits and provides feedback on audit findings and offering suggestions to improve organization of report structure.
12. Serves as the Quality Assurance Reviewer for financial and performance audits, analysis, evaluations, reviews, etc.
13. Provides guidance and mentoring and accomplishes compliance work requirements by orienting, training, assigning, and scheduling.
14. May serve as a member of the evaluation committee for office-related procurement as required.
15. Recruits and interviews employment candidates and serves as the coordinator for human resource activities.
16. Conducts and prepares performance appraisals of all subordinates for audits, examination, evaluation, analysis.
17. Provides On-the-job training, and/or review assignment.
18. Provides professional leadership and guidance to team members in conducting, extending and improving the audit process, compliance review, proactive enforcement and technical assistance activities.
19. Provides leadership in establishing and maintaining positive relationships with all internal and external contacts.
20. Serves as a recognized authority in the program area of expertise.
21. May serve as the Quality Assurance Reviewer for procurement appeals, may be called upon to provide his/her view of the appeal from the "prudent man" perspective, and ensures that the following duties have been completed:
 - a. Legal files and records are maintained.
 - b. Affected government agencies of an appeal are notified
 - c. Procurement documents and files are filed according to established timelines.

MANAGING ACCOUNTABILITY AUDITOR



- d. All parties are notified of briefs and documents submitted and post same to the OPA website.
- e. All parties are notified of hearing dates including notification of the assigned Hearing Officer.
- f. Requests for information on the appeal have been addressed.
- g. All submitted documents have been reviewed, to include bid submissions, invitation for bids, requests for proposals and other information submitted to include motions and briefs submitted by the parties.
- h. Hearing room has been setup and hearing proceedings recorded.
- i. Upon conclusion of the hearing(s), the audio recordings posted on the OPA website.
- j. The Hearing Officer's appeal decision referenced to the documents filed and/or testimonies given and submits to supervisor for review.
- k. Parties are provided notification of the decision rendered, the media subsequently notified, and the decision posted on the OPA website.
- l. Statistical abstract of the procurement appeal are prepared and all documents filed upon completion of procurement appeal.

- 22. Shares in the responsibility for updating the OPA Audit Manual.
- 23. Coordinates the Tri-Annual Peer Review.
- 24. Executes the annual, multiyear, or similar types of long-range work plans.
- 25. Participates in the OPA's Periodic Strategic Planning.
- 26. In the absence of the Elected Public Auditor, Deputy Assistant Accountability Auditor, and the Accountability Director may be called upon to hold the position as the "Acting Administrator".
- 27. Updates job knowledge by participating in educational opportunities; reading in professional publications; maintaining personal networks; participating in professional organizations.
- 28. Enhances organization reputation by accepting ownership for accomplishing new and different requests; exploring opportunities to add value to job accomplishments.
- 29. Represents the Accountability Director and higher level supervisors at professional meetings and at conferences meeting with officials auditee



MANAGING ACCOUNTABILITY AUDITOR

organizations, Federal, State and Territorial management and operating personnel, and others as required in promoting or carrying out office and regional objectives.

30. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- All-encompassing knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- All-encompassing knowledge of policymakers and executives throughout the government.
- All-encompassing knowledge of compliance and/or investigative standards.
- All-encompassing knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO) and pronouncement of the Governmental Accounting Standards Board (GASB).
- All-encompassing knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- All-encompassing knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- All-encompassing knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- All-encompassing knowledge of basic management practices and procedures.
- All-encompassing knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- All-encompassing knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.

MANAGING ACCOUNTABILITY AUDITOR



- Analytical Skills- Uses advanced analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing– Compiles, codes, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Must possess strong conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Managing one's own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observes, receives, and otherwise obtains obtaining information from all relevant sources.
- Reviewing and Editing Skills- Proficient with proofreading and providing feedback on draft audit reports, work papers, correspondence, etc.
- Project Management Skills- Initiates, plans, executes, monitors, and controls projects to efficiently and effectively meet milestones.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to in both individual and team work settings. Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.



MANAGING ACCOUNTABILITY AUDITOR

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Ten years of work experience in any combination of the following, of which two years are in supervisory capacity:

- Auditing, Accounting or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

MINIMUM QUALIFICATIONS

1. Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Two Certifications

OR

2. Master's Degree from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus One Certification



MANAGING ACCOUNTABILITY AUDITOR

OR

3. Law Degree *Plus* One Certification

CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

Additional certifications may be added as appropriate by the Public Auditor.

WORKING CONDITIONS

- Office environment
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.
- May require some travel time off-island for training.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____
Date: _____

Reviewed by: _____
Date: _____

Approved by: _____
Date: _____



ACCOUNTABILITY DIRECTOR

PAY GRADE: T PAY STEP RANGE: \$76,188 TO \$134,281

CLASSIFICATION: Classified / Exempt

REPORTS TO: Assistant Deputy Accountability Auditor or higher

NATURE OF WORK IN THIS CLASS

This is a management position that assists the Assistant Deputy Accountability Auditor with the oversight of the Office of Public Accountability's (OPA) operations: audits, procurement appeals, and administration.

Employees in this position oversee OPA audit work, which involves performance, financial, operational, and compliance audits, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability. The incumbent provides overall guidance and support work of OPA staff, and is involved in analyzing and developing improved managerial procedures and practices.

Employees in this class may manage the full range of extremely complex professional auditing work independently and collaborate or assist all Auditors during all phases of the audit process, as well as conducts the adjudication process.

In addition, employees in this class ensure that professional auditing duties performed by staff are 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 (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES) *NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.*

1. Master of auditing techniques and prescribed standards, such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, and GASB pronouncements, etc.

ACCOUNTABILITY DIRECTOR



2. Directs and oversees the development of the Annual Audit Plan and the Annual Report.
3. Directs the identification and evaluation of risk areas for the development of the Annual Audit Plan and coordinates reviews and approvals.
4. Directs and oversees audit staff in the planning, organizing, conducting and monitoring of overall Audit operations.
5. Directs and oversees the development of requests for contracted services for the Audit Department, and monitors the contracted services until services are completed.
6. Participates in and executes the OPA's Periodic Strategic Planning.
7. Hires, trains, and evaluates staff; and takes corrective actions to address performance problems.
8. Directs and oversees technical and complex performance, financial, and compliance audit projects.
9. Supervises the work of the Administrative Officer.
10. Develops the annual, multiyear, or similar types of long-range work plans or schedules for in-service or contracted work.
11. Directs and oversees the review and analysis of OPA's business processes (payroll, check payments, etc.).
12. Serves as the independent Quality Assurance Reviewer for performance and financial audits to ensure conformance with acceptable quality standards through the review of work products of individual audit projects.
13. Reviews and approves the audit objectives, scope, and audit programs for assigned complex audit projects.
14. Counsels and guides staff to ensure that approved audit objectives are met and that adequate coverage is achieved.
15. Directs the performance of audit procedures, including identifying and defining issues and recommendations, developing criteria, reviewing and analyzing



ACCOUNTABILITY DIRECTOR

- relevant information, evaluating evidence, documenting business processes and procedures, and completing audit documentation.
16. Communicates the results of audits via written reports and oral presentations to management and executives.
 17. Pursues professional development opportunities, including internal and external training and professional association memberships, and shares information gained with staff.
 18. Represents the OPA at management and Board meetings and with oversight agencies at professional meetings and at conferences meeting with officials auditee organizations, Federal, State and Territorial management and operating personnel, and others as required in promoting or carrying out office and regional objectives.
 19. Independently reviews and approves detailed audit plans, depending on the types and sizes of audit assignments and procedures prescribed by the Public Auditor, Deputy Accountability Auditor, or Assistant Deputy Accountability Auditor.
 20. Reviews the office's budget and financial statements on a quarterly basis or more frequently as deemed necessary. Determines best approach for solving budget shortages or other issues.
 21. Reviews and/or approves the office's procurement of supplies and equipment.
 22. Interacts and coordinates with appropriate office contractors/vendors as deemed necessary.
 23. Serves as a member of the evaluation committee for office-related procurement as required.
 24. Provides leadership in establishing and maintaining positive relationships with all institutional officials in conducting, extending and improving the audit process, internal and external contacts.
 25. A recognized authority in the program area of expertise.
 26. Provides agency management with guidance on accepted principles and rules of judgment in analyzing processes, as well as contentious operational issues.

ACCOUNTABILITY DIRECTOR



27. Serves as the independent Quality Assurance Reviewer for procurement appeals, may be called upon to provide his/her view of the appeal from the "prudent man" perspective, and ensures that the following duties have been completed:
- a. Legal files and records are maintained.
 - b. Affected government agencies of an appeal are notified
 - c. Procurement documents and files are filed according to established timelines.
 - d. All parties are notified of briefs and documents submitted and post same to the OPA website.
 - e. All parties are notified of hearing dates including notification of the assigned Hearing Officer.
 - f. Requests for information on the appeal have been addressed.
 - g. All submitted documents have been reviewed, to include bid submissions, invitation for bids, requests for proposals and other information submitted to include motions and briefs submitted by the parties.
 - h. Hearing room has been setup and hearing proceedings recorded.
 - i. Upon conclusion of the hearing(s), the audio recordings posted on the OPA website.
 - j. The Hearing Officer's appeal decision referenced to the documents filed and/or testimonies given and submits to supervisor for review.
 - k. Parties are provided notification of the decision rendered, the media subsequently notified, and the decision posted on the OPA website.
 - l. Statistical abstract of the procurement appeal are prepared and all documents filed upon completion of procurement appeal.
28. Develops and communicates office policies and procedures.
29. Oversees annual, multiyear, or similar types of long-range work plans or schedules for in-service or contracted work.
30. Ensures that the goals or objectives for area of responsibility (e.g., division, program area, function, etc.) are met and determines goals and objectives that require additional emphasis.
31. Shares in the responsibility for updating the OPA Audit Manual.
32. Directs the Tri-Annual Peer Review.
33. May be called upon to hold the position as the "Acting Administrator".



ACCOUNTABILITY DIRECTOR

34. Enhances organization reputation by accepting ownership for accomplishing new and different requests; exploring opportunities to add value to job accomplishments.
35. Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- All-embracing knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- All-embracing knowledge of policymakers and executives throughout the government.
- All-embracing knowledge of compliance and/or investigative standards.
- All-embracing knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO) and pronouncement of the Governmental Accounting Standards Board (GASB).
- All-embracing knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- All-embracing knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- All-embracing knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- All-embracing knowledge of basic management practices and procedures.
- All-embracing knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- All-embracing knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.

ACCOUNTABILITY DIRECTOR



- Analytical Skills- Uses advanced analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Information Processing- Compiles, codes, categorizes, calculates, tabulates, or verifies information or data.
- Interpersonal Skills – Must possess strong conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifies complex problems and reviews related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considers the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Manages one's own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observes, receives, researches, and otherwise obtains information from all relevant sources.
- Reviewing and Editing Skills- Proficient with proofreading and providing feedback on draft audit reports, work papers, correspondence, etc.
- Project Management Skills- Initiates, plans, executes, monitors, and controls projects to efficiently and effectively meet milestones.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizes that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to work in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.



ACCOUNTABILITY DIRECTOR

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Eleven years of work experience in any combination of the following areas, of which three years are in the supervisory capacity:

- Auditing, Accounting, or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

MINIMUM QUALIFICATIONS

1. Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Certified Public Accountant (CPA) **AND** One other Certification

OR

2. Master's Degree from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Certified Public Accountant (CPA)

OR

3. Law Degree



ACCOUNTABILITY DIRECTOR

Plus Certified Public Accountant (CPA)

PROFESSIONAL CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.
- May require some travel time off-island for training.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____



ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR

PAY GRADE: U PAY STEP RANGE: \$81,522 TO \$143,682

CLASSIFICATION: Classified / Exempt

REPORTS TO: Elected Public Auditor or Deputy Accountability Auditor

NATURE OF WORK IN THIS CLASS

This is a management position with the oversight of the Office of Public Accountability's (OPA) operations: audits, procurement appeals, and administration.

Employees in this position oversee OPA audit work, which involves performance, financial, operational, and compliance audits, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability. The incumbent provides overall guidance and support work of OPA staff, and is involved in analyzing and developing improved managerial procedures and practices.

Employees in this class may manage the full range of extremely complex professional auditing work independently and collaborate or assist all Auditors during all phases of the audit process. The incumbent adjudicates appeals and manages work involved in analyzing and developing improved managerial procedures and practices.

In addition, employees in this class ensure that professional auditing duties performed by staff are 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 (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES) *NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.*

1. Master of auditing techniques and prescribed standards, such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, GASB pronouncements, etc.

ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR



2. Assists the Deputy Accountability Auditor and Elected Public Auditor in the conduct of day-to-day audit operations, which includes planning, executing, reporting, and liaison.
3. A technical expert within the island and is responsible for resolving complex technical audit questions or issues.
4. Approves audit programs, including audit objectives, audit scope, and activities to be included in the audit.
5. Evaluates audit programs and identify actions required to bring programs in balance with staff and funding capabilities and provide an overview to the Deputy Accountability Auditor and Elected Public Auditor.
6. Assists the Deputy Accountability Auditor and Elected Public Auditor in providing effective leadership, employee empowerment, diversity in the work force, and career development opportunities.
7. Develops, interprets, and disseminates guidance on concepts such as Cost Accounting Standards (CAS), contracting principles, and public laws relating to contracting. In doing so, he/she may:
 - a. Review audit reports containing significant issues regarding CAS and evaluating the effectiveness with which the CAS is applied.
 - b. Develop procedures and instructions covering CAS implementation and revisions to CAS policy.
8. Provides advice on potential and current contract appeals cases.
9. Interprets a full range of theories, laws, and regulations pertaining to government accounting, compliance, control, and reporting systems.
10. Develops and communicates internal office policies and procedures.
11. Approves annual, multiyear, or similar types of long-range work plans or schedules for in-service or contracted work.
12. Ensures that the goals or objectives for area of responsibility (e.g., division, program area, function, etc.) are met and determines goals and objectives that require additional emphasis.
13. Exercises significant responsibility in dealing with officials of other units or organizations.



ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR

14. Assures equity among units, groups, teams of performance standards and rating techniques developed by subordinates.
15. Makes decisions on work problems presented by subordinate supervisors.
16. Contributes to processes that create and support a diverse environment (e.g., hiring and training).
17. May serve as the main human resource liaison for OPA personnel matters.
18. Integrates the interests of key internal and external stakeholders, administration and the public, when developing strategic business plans.
19. Formulates and implements new OPA concepts, principles, and methods.
20. Provides suggestions to top agency management officials on the development and implementation of innovations related to any technical areas.
21. Counsels top agency officials who may appear before committees and the media concerning the OPA's programs.
22. Shares in the responsibility for updating the OPA Audit Manual.
23. Directs and coordinates the OPA's Periodic Strategic Planning.
24. Evaluates the office's progress in accomplishing goals and objectives established in the Periodic Strategic Plan, Annual Audit Plan, etc.
25. Identifies, monitors, and provides periodic reports to the Public Auditor and OPA management on OPA's performance against established performance measures.
26. May be called upon to hold the position as the "Acting Administrator".
27. Updates job knowledge by participating in educational opportunities; reading professional publications; maintaining personal networks; participating in professional organizations.
28. Enhances organization reputation by accepting ownership in accomplishing new and different requests; as well as exploring opportunities to add value to job accomplishments.

ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR



29. Performs related audit and operational duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- All-embracing knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- All-embracing knowledge of policymakers and executives throughout the government.
- All-embracing knowledge of compliance and/or investigative standards.
- All-embracing knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO) and pronouncement of the Governmental Accounting Standards Board (GASB).
- All-embracing knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- All-embracing knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- All-embracing knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- All-embracing knowledge of management practices and procedures.
- All-embracing knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- All-embracing knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Analytical Skills- Uses advanced analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.



ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR

- Interpersonal Skills – Possesses executive conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifies complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considers the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Manages one's own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observes, receives, researches, and otherwise obtains information from all relevant sources.
- Reviewing and Editing Skills- Proficient with proofreading and providing feedback on draft audit reports, work papers, correspondence, etc.
- Project Management Skills- Initiates, plans, executes, monitors, and controls projects to efficiently and effectively meet milestones.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizes that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to work in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR



External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel

MINIMUM EXPERIENCE AND TRAINING

Twelve years of work experience in the following areas, of which four years are in the supervisory/management capacity:

- Auditing, Accounting or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

MINIMUM QUALIFICATIONS

1. Graduation from a recognized or accredited college or university with a Master's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Three Certifications

OR

2. Master's Degree from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Two Certifications

OR

3. Law degree

Plus One Certification



ASSISTANT DEPUTY ACCOUNTABILITY AUDITOR

CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

Additional certifications may be added as appropriate by the Public Auditor.

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.
- May require some travel time off-island for training.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____



DEPUTY ACCOUNTABILITY AUDITOR

PAY GRADE:

PAY STEP RANGE:

CLASSIFICATION: Unclassified / Exempt

REPORTS TO: Elected Public Auditor

NATURE OF WORK IN THIS CLASS

This is an appointed position by the Elected Public Auditor. The incumbent will manage subordinates involved in auditing work under the Office of Public Accountability (OPA) in the areas of performance, financial, operational, and compliance audits, examinations, special reviews, evaluations, and agreed-upon procedures of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam in order to assess economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability. The incumbent adjudicates appeals and manages work involved in analyzing and developing improved managerial procedures and practices.

Employees in this class perform executive 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 independently, and work on a variety of more complex developmental assignments.

In addition, employees in this position assist the Public Auditor in the overall administration of OPA's operations.

ILLUSTRATIVE EXAMPLES OF WORK (ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES)

NOTE: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee's normal line of work.

1. Master of auditing techniques and prescribed standards, such as GAS, Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, GASB pronouncements, etc.



DEPUTY ACCOUNTABILITY AUDITOR

2. Assists the Elected Public Auditor in the conduct of day-to-day audit operations, which includes planning, executing, reporting, and liaison.
3. Develops and execute a comprehensive strategy and vision for OPA's audit program.
4. Develops policies and procedures to ensure appropriate application of accepted audit principles (GAS and Institute of Internal Auditors Standards), methodologies, and techniques in reviewing and evaluating programs and policies.
5. Develops and establishes internal audit program objectives and priorities to formulate and execute annual and long-range audit plans.
6. Establishes audit controls and procedures to monitor the overall effectiveness of the audit program.
7. Plans and directs short-term management and operational review or studies of specific program areas.
8. Evaluates audit programs and identifies actions required to bring programs in balance with staff and funding capabilities and provide an overview to the Elected Public Auditor.
9. Assists the Assistant Deputy Accountability Auditor and Elected Public Auditor in providing effective leadership, employee empowerment, diversity in the work force, and career development opportunities.
10. Develops, interprets, and disseminates guidance on concepts such as Cost Accounting Standards (CAS), contracting principles, and public laws relating to contracting. In doing so, he/she may:
 - a. Review audit reports containing significant issues regarding CAS and evaluating the effectiveness with which the CAS is applied.
 - b. Develop procedures and instructions covering CAS implementation and revisions to CAS policy.
11. Provides advice on potential and current contract appeals cases.
12. Interprets a full range of theories, laws, and regulations pertaining to government accounting, compliance, control, and reporting systems.



DEPUTY ACCOUNTABILITY AUDITOR

13. Advises managers on how to design positions for a complex organization.
14. Develops and communicates internal policies and procedures.
15. Approves annual, multiyear, or similar types of long-range work plans or schedules for in-service or contracted work.
16. Ensures that the goals or objectives for area of responsibility (e.g., division, program area, function, etc.) are met and determines goals and objectives that require additional emphasis.
17. Exercises significant responsibility in dealing with officials of other units or organizations.
18. Assures equity among units, groups, teams of performance standards and rating techniques developed by subordinates.
19. Makes decisions on work problems presented by subordinate supervisors.
20. Serves as the primary human resource liaison between OPA and Department of Administration for complex personnel matters.
21. Integrates the interests of key internal and external stakeholders, administration and the public, when developing strategic business plans.
22. Formulates and implements new OPA concepts, principles, and methods.
23. Advises top agency management officials on the development and implementation of innovations related to any technical areas.
24. Appears before committees and the media concerning the OPA's programs.
25. Shares in the responsibility for updating the OPA Audit Manual.
26. Participates in the Periodic Strategic Planning.
27. May be called upon to hold the position as the "Acting Administrator".
28. Updates job knowledge by participating in educational opportunities; reading in professional publications; maintaining personal networks; participating in professional organizations.



DEPUTY ACCOUNTABILITY AUDITOR

29. Enhances organization reputation by accepting ownership for accomplishing new and different requests; exploring opportunities to add value to job accomplishments.
30. Performs related audit and operational duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- All-embracing knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- All-embracing knowledge of policymakers and executives throughout the government.
- All-embracing knowledge of compliance and/or investigative standards.
- All-embracing knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO) and pronouncement of the Governmental Accounting Standards Board (GASB).
- All-embracing knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- All-embracing knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- All-embracing knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- All-embracing knowledge of management practices and procedures.
- All-embracing knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- All-embracing knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

SKILLS

- Critical Thinking – Uses logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.



DEPUTY ACCOUNTABILITY AUDITOR

- Analytical Skills- Uses advanced analytical skills to identify the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.
- Interpersonal Skills – Possesses executive conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifies complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considers the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Manages one's own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related software.
- Researching laws and regulations – Observes, receives, researches, and otherwise obtains information from all relevant sources.
- Reviewing and Editing Skills- Proficient with proofreading and providing feedback on draft audit reports, work papers, correspondence, etc.
- Project Management Skills- Initiates, plans, executes, monitors, and controls projects to efficiently and effectively meet milestones.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizes that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.
- Individual/Team Work- Ability to work in both individual and team work settings.
- Ability to safely operate a motor vehicle (may be required).
- Physical Capabilities: Sitting, standing, walking, carrying binders/boxes up to 20 lbs., grasping, reaching, bending, kneeling, squatting, climbing steps, pushing and/or pulling.

KEY CONTACTS



DEPUTY ACCOUNTABILITY AUDITOR

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics personnel.

MINIMUM EXPERIENCE AND TRAINING

Twelve years of preferred experience in any combination of the following agencies or areas, of which four years are in the supervisory/management capacity:

- Auditing, Accounting or related experience;
- Investigating or evidence compilation in fraud or forensics; and/or
- Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills

MINIMUM QUALIFICATIONS

1. Graduation from a recognized or accredited college or university with a Master's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Certified Public Accountant (CPA)

OR

2. Master's Degree from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Two Certifications

OR

Law degree *Plus* One Certification

DEPUTY ACCOUNTABILITY AUDITOR



CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

Additional certifications may be added as appropriate by the Public Auditor.

WORKING CONDITIONS

- Office environment.
- May be exposed to working conditions outside of the office environment.
- Requires some travel time utilizing government vehicles.
- May require some travel time off-island for training.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____
Date: _____

Reviewed by: _____
Date: _____

Approved by: _____
Date: _____



ELECTED PUBLIC AUDITOR

PAY GRADE: PAY STEP RANGE: \$100,000

CLASSIFICATION: Unclassified / Exempt

REPORTS TO: People of Guam

Proposed New Range on New Scale: Commensurate to a Superior Judge's Salary

ESSENTIAL JOB DUTIES, TASKS, ACCOUNTABILITIES & RESPONSIBILITIES

The position of the elected Public Auditor exists for the purpose of reviewing and evaluating accounting, financial, operational activities, fiscal integrity and provides openness about the finances and budget of Government of Guam to the most effective and efficient use of public funds and eliminates waste.

The elected Public Auditor collects and analyzes local government data, which is assembled in regular reports provided to the Legislature, Governor and the public. It also conducts a Best Practices Review of local government operations, program evaluations and review of compliance by various government programs with performance standards established by *I Liheslaturan Guåhan*. The Public Auditor shall perform any audit of either the financial or programmatic nature, either by resolution of *I Liheslaturan Guåhan* or as otherwise provided in § 1914 added by P.L. 25:42-08.

The reports assist the Legislature and Governor of Guam with planning and policy-making decisions related to local governments.

The Public Auditor shall conduct program evaluation and justification reviews and other related duties as prescribed by law. As part of these analyses the Public Auditor shall perform or contract for the performance of agency evaluation and justification reviews. The Public Auditor may adopt and enforce reasonable rules necessary to facilitate the studies, reviews and reports authorized by this Chapter.

SOURCE: § 1916 added by P.L. 25:42:10.

The Public Auditor shall submit to *I Liheslaturan Guåhan* on a continuous basis recommendations with respect to altering and amending the performance standards assigned to any government of Guam program, as well as recommendations with respect to procedures for evaluation compliance with or achievement of performance standards.



ELECTED PUBLIC AUDITOR

Upon enactment of a law implementing a program and performance-based budget for the entire government of Guam, the Office of Public Accountability shall implement a continuous program of evaluation and justification review of all government of Guam agencies and shall submit a report of evaluation and justification review findings and recommendations to the Speaker of *I Liheslatuan Guahan*, *I Magalacen Guahan*, the head of the agency that was the subject of the review, and the head of any agency that is substantially affected by the findings and recommendations. Every agency, department and program of the government of Guam must be reviewed at least once annually, and a report must be made to *I Liheslatuan Guahan* at least four (4) months prior to the end of a fiscal year.

SOURCE: § 1915 added by P.L. 25:42-09.

Agency as contained in herein shall mean government of Guam line agencies; autonomous or semi-autonomous, boards, bureaus and commissions. *Programs* defined by law as such, under the purview of agencies. Every government agency shall be subject to a program evaluation and justification review by the Public Auditor. Each agency shall offer its complete cooperation to the Public Auditor so that such review may be accomplished. Every department head, agency head or head of a program in the government of Guam must maintain records in a manner consistent with the easy evaluation of program results and compliance with performance standards established by *I Liheslatuan Guahan*. Every department, agency or program head in the government of Guam shall comply with recommendations made to them by the Public Auditor with respect to proper record keeping to facilitate the purposes of this Chapter. A review of each program must include at a minimum the following:

1. the identifiable cost of each program;
2. the specific purpose of each program, as well as the specific public benefit derived therefrom, as well as a reiteration of the performance standards established by law for that program;
3. compliance with achieving the outputs and outcomes associated with each program;
4. an explanation of circumstances contributing to the government agency's ability to achieve, not achieve or exceed its projected outputs and outcomes associated with each program; *and*
5. alternative courses of action that would result in administration of the same program in a more efficient or effective manner. The courses of action to be considered must include, but are not limited to:
 - a. whether the program could be organized in a more efficient and effective manner, whether the program mission, goals, or objectives should be



ELECTED PUBLIC AUDITOR

- redefined, or, when the agency cannot demonstrate that its efforts have had a positive effect, whether the program should be reduced in size or eliminated;
- b. whether the program could be administered more efficiently or effectively to avoid duplication of activities and ensure that activities are adequately coordinated;
 - c. whether the program could be performed more efficiently or more effectively by another unit of the government or a private entity, or whether a program performed by a private entity could be performed more efficiently and effectively by a government agency;
 - d. when compared to costs, whether effectiveness warrants elimination of the program, or, if the program serves a limited interest, whether it should be redesigned to require users to finance program costs (Whether the cost to administer the program exceeds license and other fee revenues paid by those being regulated.); *and*
 - e. whether other changes could improve the efficiency and effectiveness of the program and the consequences of discontinuing such program. If any discontinuation is recommended, such recommendation must be accompanied by a description of alternatives to implement such recommendation, including an implementation schedule for discontinuation and recommended procedures for assisting employees affected by the discontinuation. Determination as to public policy, which may include recommendations as to whether it would be sound public policy to continue or discontinue funding the program, either in whole or in part, in the existing manner. Whether the information reported has relevance and utility for the evaluation of each program. Whether agency management has established control systems sufficient to ensure that performance data are maintained and supported by agency records and accurately presented in agency performance reports.

SOURCE: § 1917 added by P.L. 25-42:11.

The Public Auditor is specifically authorized to supervise audits, or at the Public Auditor's discretion, perform audits, of autonomous agencies and instrumentalities of the government of Guam, inclusive of, but not limited to, the Guam Visitors Bureau (*GVB*), the Guam Economic Development & Commerce Authority (*GEDCA*), the Port Authority of Guam (*PAG*), the A. B. Won Pat Guam International Airport Authority (*GIAA*), the University of Guam (*UOG*), the Guam Community College (*GCC*), the Guam Memorial Hospital Authority (*GMHA*), the Guam Housing Corporation (*GHC*), the Guam Housing



ELECTED PUBLIC AUDITOR

and Urban Renewal Authority (*GURRA*), the Guam Power Authority (*GPA*), the Guam Waterworks Authority (*GWA*), the Guam Telephone Authority (*GTA*), and the Government of Guam Retirement Fund (*GGRF*).

The Public Auditor is authorized to supervise audits of all funds in excess of Three Hundred Thousand Dollars (\$300,000.00) for a single fiscal year from the government of Guam that are given in grant or subsidy to non-profit or profit-making groups, inclusive of GVB. The Public Auditor is authorized to audit the hiring practices, manpower levels and staffing patterns of all departments, agencies and bureaus of the Executive Branch of the government of Guam, and to determine and report to I Magalahen Guahan [Governor], I Liheshaturan Guahan [Legislature] and the Public Utilities Commission (*PUC*), as appropriate, on the necessity and applicability of employment levels and categories to the department or agency's purpose and function, as well as draw comparisons with similar entities located elsewhere.

SOURCE: Added by P.L. 96-76:39.

The Public Auditor shall have the following powers and duties:

- a. To direct and supervise all financial and management audits conducted pursuant to § 1908 of this Chapter so that annual audits are completed for the prior fiscal year no later than June 30.
- b. To settle, in accordance with law and administrative regulations, the accounts of Disbursing Officers and Certifying Officers who are accountable for the proper payment of vouchers certified and presented to them for payment and for cash and related assets in their custody and control. This authority shall not extend to the collection of income taxes; however, once the taxes are collected, the authority shall extend to the disbursement or transfer of such revenues. This authority shall not be construed so as to repeal any provision of the Government Claims Act.
- c. To communicate directly with any person or with any department, officer or person having official relations with the office in any matter relating to the expenditures of government funds and property or to the settlement thereof.
- d. To conduct public hearings, to subpoena witnesses, to conduct depositions, to administer oaths, to require the production of any books, records or documents in the exercise of the powers of the Public Auditor in the carrying out of the Public Auditor's duties under this Chapter and other laws of Guam. In doing any of the activities in this subsection, the



ELECTED PUBLIC AUDITOR

- Public Auditor may, at his discretion, utilize the services of the Attorney General or an attorney in private practice.
- e. To carry out other duties and powers as may be designated to the Office of Public Accountability by law.
 - f. To submit annual reports to the Governor and the Legislature within ninety (90) days after the close of each government fiscal year, such reports to include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
 - g. To make rules and regulations, subject to the provisions of the Administrative Adjudication Law, as may be necessary to carry out the duties and powers of the Office.
 - h. To report to the Attorney General of Guam for prosecution of violations of law regarding violations coming to the Public Auditor's attention, where such violations pertain to the expenditures of funds and property of the government of Guam, including its autonomous agencies and instrumentalities, including those pertaining to trust funds held by the government of Guam; or for such other civil or criminal action as the Attorney General may determine.
 - i. Subject to the availability of funds provided by annual appropriation by the Legislature, to employ such necessary staff to carry out the functions and responsibility of the office.
 - j. Provide copies of all audits to the Director of Administration, the Director of the Bureau of Budget and Management Research, to the Chairperson of the Committee on Rules of the Legislature, and to the Controller of the Superior Court of Guam. Copies of all audits shall also be available to members of the public.
 - k. Shall hear and decide all appeals of decisions that arise under 5 GCA § 5425(c), as provided for by 5 GCA § 5425(e).

QUALIFICATIONS

The Public Auditor shall be a citizen of the United States and a resident of Guam for the five (5) years preceding his or her election, and shall not have been convicted of a felony or suspended in any U.S. or non-U.S. jurisdiction by an ethics board overseeing the



ELECTED PUBLIC AUDITOR

certified public accountant or attorney, as the case may be. The Public Auditor must

either:

1. Be a certified public accountant, or
2. Be an attorney at law, or
3. Have at least five (5) years of experience in the establishment or enactment of government budgets.

SOURCE: §1906 repealed/reenacted by P.L. 25-12:06.

DESIRED MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS

KNOWLEDGE

- All-embracing knowledge of principles, standards, concepts, practices, to independently perform assignments using conventional methods and techniques.
- All-embracing knowledge of policymakers and executives throughout the government.
- All-embracing knowledge of compliance and/or investigative standards.
- All-embracing knowledge of the Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), Committee of Sponsoring Organizations of the Treadway Commission (COSO) and pronouncement of the Governmental Accounting Standards Board (GASB).
- All-embracing knowledge of government programs and operations, accounting systems, and internal control systems sufficient to identify appropriate sources of data, to analyze the data collected, and to produce summaries or findings that identify weaknesses and problems in the activity under review.
- All-embracing knowledge of economics, government procurement, grants, the financial markets, banking and the analysis and reporting of financial data.
- All-embracing knowledge of the laws, legal codes, court procedures, government regulations, executive orders, agency rules and the political process.
- All-embracing knowledge of management practices and procedures.
- All-embracing knowledge of the management structures and operations of the government; working knowledge of social science research tools and information sources.
- All-embracing knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.



ELECTED PUBLIC AUDITOR

SKILLS

- Critical Thinking – Possess strong analytical skills - Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Interpersonal Skills – Possess executive conceptual, reading, writing and listening skills to communicate professional reports, briefings and testimonies.
- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and recommend solutions.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Time Management – Managing one’s own time to meet deadlines.
- Computer Skills – Proficient use of MS Excel, Word, PowerPoint/Prezi, QuickBooks/Quicken or other related softwares.

ABILITY

- Problem Sensitivity – Ability to tell when something is wrong or likely to go wrong. Recognizing that there is a problem.
- Inductive Reasoning – Ability to combine pieces of information to form general rules or conclusions (including finding a relationship among seemingly unrelated events).
- Deductive Reasoning – Ability to apply general rules to specific problems to produce answers that make sense.
- Mathematical Reasoning – Ability to choose the right mathematical methods or formulas to solve a problem.

Note: The duties listed are not set forth for purposes of limiting the assignment of work. They are not to be construed as a complete list of the many duties normally to be performed under a job title or those to be performed temporarily outside an employee’s normal line of work.

DESIRED WORK ACTIVITIES

- **Researching laws and regulations**– Observing, receiving, and otherwise obtaining information from all relevant sources.
- **Analyzing data or information** – Identifying the underlying principles, reasons, or facts of information by breaking down information or data into separate parts.



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- **Processing Information** - Compiling, coding, categorizing, calculating, tabulating, auditing, or verifying information or data.
- **Communicating with supervisors or peers** - Providing information to supervisors, co-workers by telephone, in written form, email or in person.
- **Identifying Objects, Actions and Events** - Identifying information by categorizing, estimating, recognizing differences or similarities, and detecting changes in circumstances or events.
- **Documenting/Recording Information** - Entering, recording, storing, or maintaining information in written or electronic/magnetic form.
- **Communication with persons outside organization** - Communicating with people outside the organization, representing the organization to customers, the public, government, and other external sources. This information can be exchanged in person, in writing, or by telephone or email.
- **Establishing and maintaining interpersonal relationships** - Developing constructive and cooperative working relationships with others, and maintaining them over time.
- **Evaluating Information to determine compliance with standards** - Using relevant information and individual judgment to determine whether events or processes comply with laws, regulations, or standards.
- **Interacting with computers** - Using computers and computer systems (hardware and software) to program, enter data, and or process information.
- **Audit findings** - Writing or reporting audit findings to include general background information pertaining to audit area.
- **Physical & Mental Capabilities**
 - a) Computer usage, sitting, importance of being exact or accurate
 - b) Phone usage, talking, teamwork, writing memos/letters/reports
 - c) Calculator usage, assisting in the preparation of presentations, analyzing,
 - d) Decision making requiring sound judgment
 - e) Frequency of conflict and dealing with difficult people
 - f) Spend time standing
 - g) Spend time walking, carrying binders/boxes up to 20lbs, grasping, reaching
 - h) Bending, kneeling, squatting, grasping, climbing, pushing, pulling

KEY CONTACTS

Internal: Office Staff, Supervisors, Managers, Administrative Assistants/Officers, Support Teams, Maintenance.

External: Government Officials, Legislative Officials, Judicial Officials, Logistics



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personnel.

DESIRED MINIMUM EXPERIENCE AND TRAINING

Twelve years of preferred experience in the following agencies or areas, of which 4 years in a supervisory/management role:

- a public/government agency
- auditing or compliance in accounting or banking
- investigating and evidence compilation in fraud, forensics or worked as a paralegal

DESIRED MINIMUM QUALIFICATIONS

Graduation from a recognized or accredited college or university with a Masters's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field

Plus Certified Public Accountant (CPA)

OR

Master's Degree from a recognized or accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration, Economics, English, Math, Human Resource, Political Science, Government/Public Administration, Information Systems and/or related field.

Plus Two Certifications

OR

Law degree plus One Certification



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DESIRED CERTIFICATION

Except as otherwise specified, certification in the following areas are preferred, but may not be required:

Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified in Financial Forensics (CFF), or other professional certification as may be deemed appropriate by the Public Auditor.

Although Certified Government Auditing Professional (CGAP) is a recognized certification, where a professional certification is specifically required, the candidate must still possess one other professional certification.

WORKING CONDITIONS

- Office environment
- Requires some travel time utilizing government vehicles.

NECESSARY SPECIAL QUALIFICATIONS

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

Completed by: _____ Date: _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____

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- Dodaro, Gene. (2011). *Government Auditing Standards (2011 Revision)*. Retrieved from the U.S. Government Accountability Office website on October 29, 2013: <http://www.gao.gov/govaud/yb/2003/html/chap25.html>
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