



OFFICE OF PUBLIC ACCOUNTABILITY
Job Announcement

Benjamin J.F. Cruz
Public Auditor

OPEN COMPETITIVE EXAMINATION

To establish a list for the position of

ACCOUNTABILITY AUDITOR II (2.351)

Announcement Number: OPA 23-01

Open: Monday, October 17, 2022 **CONTINUOUS**

Pay Grade: OPEN: N-01; \$45,014 P/A – N-07; \$56,268 P/A
PROMOTION: N-01; \$45,014 P/A – N-18; \$79,338 P/A

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

Employees within the Office of Public Accountability who have obtained a nationally recognized certification as a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE), or Certified Internal Auditor (CIA) shall be entitled to receive a single certification pay differential. A Guam licensed CPA shall be eligible to receive a fifteen percent (15%) increase, or the CGFM, CFE, and CIA, which are nationally recognized but not required to be Guam licensed, shall be eligible to receive a ten percent (10%) increase. The pay differential shall apply and is limited to a single certification, and shall not be used in any calculation of the rate of pay with respect to overtime, and shall not be considered pay or compensation in any calculation of enhanced compensation otherwise provided by law.

Who Can Apply

Open to all Government of Guam employees and the public.

Necessary Special Qualification

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

Qualification Requirements

One (1) year of auditing or equivalent work experience; AND Bachelor's degree from a recognized college or university in Accounting, Auditing, Human Resources Management, Information Technology, Business Management, Marketing, Finance, Economics, Political Science, Public Administration, Computer Science, or related field.

Nature of Work

This is moderately complex professional auditing work, which includes performance, financial, operational, and compliance audits, analyses, examinations, special reviews, evaluations, and agreed-upon procedures in order to assess the economy, efficiency, effectiveness, program results, compliance with laws, regulations, policies, procedures, and financial reliability of varied programs, functions, activities, contractors, grantees, permittees, and lessees of the Government of Guam. Employees in this class perform under the supervision of a higher-level Accountability Auditor(s) during all audit phases. This may include assisting with: developing and documenting audit

plans; developing audit objectives and scope; determining the budget and necessary resources; conducting and completing performance, financial, or compliance audits; and reporting within deadlines. The Accountability Auditor II may perform basic professional auditing duties independently and may provide guidance to subordinate Accountability Auditors. 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 (GAAP) issued by the Government Accounting Standards Board (GASB), and other accounting and auditing standard setting bodies.

Illustrative Examples of Work

Assists higher-level Accountability Auditor(s) with determining the scope and planning of audits, evaluations, examinations, analyses, etc. Participates in evaluating and reviewing various government programs to validate reports, determine compliance with federal and local government laws and regulations, and develop an assessment of the economy, efficiency, and effectiveness of operations. Conducts research to obtain background information, including reviewing prior audits, laws, regulations, policies, and program guidance. Gathers and analyzes data, inclusive of program grants, statutes, rules, regulations, etc. Conducts interviews with key agency officials, as well as other relevant third parties, to elicit factual information and memorializes such meetings. Prepares work papers showing financial schedules and supported documents, statistical data and all other data, explaining the findings and audit results and/or other related audit duties. Verifies written reports and statements made by entity against source accounts and records to determine reliability, as well as accuracy of computations. Assists with the audit team's evaluation of internal and management controls, fraud, waste, or abuse. Verifies whether transactions are properly supported in accordance with pertinent laws, rules, and regulations, and are recorded properly. Confers and provides recommendations, and/or alternative solutions to procedural or mathematical problems or deficiencies. Prepares briefing materials covering audit findings for the audit team conducting audit closeouts or other related audit duties, or giving presentations. May provide on-the-job training to subordinate auditors, and may supervise University of Guam intern(s). Coordinates, participates in, and memorializes the performance and financial audit entrance, status, and exit meetings between the Public Auditor, audit entities, and independent external financial auditors. Prepares draft audit reports or financial highlights, either in whole or in part. References draft reports or financial highlights for Quality Assurance Review (QAR) and addresses review notes. Performs other related duties as required.

Knowledge, Abilities & Skills

Knowledge of the principles, practices, and techniques of accounting, auditing, management, and administration. Knowledge of internal controls, fraud, waste, and abuse. Ability to interpret and apply pertinent laws, rules, and regulations, and other program guidelines. Ability to learn and apply auditing techniques and practices. Ability to learn and apply computer system applications in the auditing field. Ability to learn and apply statistical analysis techniques. Ability to gather and examine financial documents, statements, and other operating reports. Ability to make work decisions within program and/or audit guidelines. Ability to communicate effectively, orally and in writing. Ability to work effectively with the public and employees. Ability to use a personal computer and other office equipment. Skill in client interviewing, weighing and measuring auditees, and recording information accurately.

Educational and Documentation Requirements

Applicants claiming educational accomplishments are required to submit official or verified copies of transcripts. The degree or credits required must come from an educational institution that is accredited or recognized by either its government or a government recognized accrediting agency. Applicants shall be responsible to provide all required documents for each employment application submitted. Failure to provide proof may result in disqualification.

Employment in the service of the Government of Guam shall have as a reasonable measure of job performance, the minimum educational requirement of high school diploma or a successful completion of a General Educational Development (GED) Test, or any equivalent of a general education high school program, or a successful completion of a certificate program from a recognized accredited or certified vocational technical institution, pursuant to Public Law 29-113.

Suitability Determination Form

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

Prohibition Pursuant to P.L. 28-98

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

Examination Requirements

A written test is not required. Applicants will be rated on a scale between 70.00 and 100.00 percent on the basis of their training, education and experience in relation to the requirements of the position.

Interviewing Procedures

A Zoom interview will be held by the appointing authority or his or her designee for all eligible referred via certification.

Employment Medical Examination

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

Work Eligibility

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

Drug Screening

Applicants selected for and offered employment with the Government of Guam shall undergo and pass a mandatory drug test before being employed. This also applies to employees selected for Test Designated Positions (TDP). Failure to submit or pass such drug test shall be grounds for rescinding the offer of appointment.

Police & Court Clearances Requirements

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

How and Where to Apply

Submit job applications along with a letter of interest, latest resume and official or verified copies of transcripts electronically at recruitment@guamopa.com. If you are unable to submit your application electronically, please send us an email to pre-arrange a specific time during normal business hours to drop off your application at the Office of Public Accountability, Suite 401, DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910, between 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

For more information, you can visit our website at www.opaguam.org to view the job announcements and to download the employment application forms.



BENJAMIN I.F. CRUZ
Public Auditor

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