OFFICE OF PUBLIC ACCOUNTABILITY

Job Announcement

OPEN COMPETITIVE EXAMINATION
To establish a list for the position of

ACCOUNTABILITY AUDITOR I (2.350)

Announcement Number: OPA 20-01
Open: Monday, December 23, 2019
Close: Wednesday, January 15, 2020

Pay Grade:
OPEN: L-01; $37,100 P/A – L-07; $46,375 P/A
PROMOTION: L-01; $37,100 P/A – L-18; $65,389 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.

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
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 basic professional auditing work under close supervision on a variety of assignments, which include 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, permitees, and lessees of the Government of Guam. 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 executing audit procedures to address the objectives of the audit, review, evaluation, analysis, etc. Participates in and memorializes meetings, such as the entrance, status, exit, and team meetings. Gathers previous audit reports, reviews, analyses, evaluations, and other related work on the audited entity, and assists in preparing necessary work papers. Conducts research to obtain background information, including reviewing laws, regulations, policies, and program guidance. Gathers data pertinent to the audit subject,
inclusive of agency programs, grants, statutes, rules, regulations, etc. Assists with audit fieldwork, which includes: interviews of entity's staff and management and other parties deemed necessary to elicit factual information; visual examination of records; and other tasks as necessary. Assists with preparing work 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 duties. Assists with verifying 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. Assists in the coordination of performance and financial audit entrance, status, and exit meetings between the Public Auditor, audit team, audit entity officials, independent external financial auditors, and other officials as required. Assists in drafting the financial highlights for assigned entities, as well as referencing such drafts for Quality Assurance Review (QAR) and addressing the QAR review notes. Assists in referencing draft performance audit reports for QAR and addressing QAR 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 learn and apply auditing techniques and practices. Ability to learn and apply computer applications systems 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.

**Educational and Documentation Requirements**
Applicants claiming educational accomplishments are required to submit official or verified copies of transcripts or diplomas. The diploma, 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.

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 personal interview or interview by telephone (if off-island) 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.

Letter of Interest and Resume
Submit a letter of interest and latest resume along with job application.

Where to Apply
Submit job applications at the Office of Public Accountability, Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, GU 96910, between the hours of 8:00 am to 5:00 pm, Monday through Friday. Individuals with disabilities who require special accommodation should contact this office prior to any scheduled examination or interviews.

For more information, call or visit us at the Office of Public Accountability at 671-475-0390. In addition, job announcements and employment application forms are accessible through the Office of Public Accountability’s website at www.opaguam.org.

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