



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 III (2.352)

Announcement Number: OPA 23-02

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

Pay Grade: OPEN: P-01; \$55,488 P/A – P-07; \$69,360 P/A
PROMOTION: P-01; \$55,488 P/A – P-18; \$97,798 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

Four (4) years of auditing or equivalent work experience; AND Bachelor's degree from a recognized college or university in Accounting, Auditing, Human Resources Management, Information Technology, Business Management, Marketing, Finance, Economics, Political Science, Public Administration, Computer Science, or related field; AND One of the following certifications: Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA); **or**

Four (4) years of auditing or equivalent work experience; AND Master's degree from a recognized college or university in any field of Business (to include, but not limited to Accounting, Auditing, Human Resources Management, Information Technology, Business Management, Marketing, Finance, Economics, Political Science, Public Administration, or related field).

Nature of Work

This is 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 work under the supervision of higher-level Accountability Auditor(s) and serve as the Auditor-in-Charge while providing guidance to subordinate Accountability Auditors. This may include developing and documenting audit plans; developing the 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 III may assist in the adjudication process and may perform moderately complex professional auditing duties independently. Employees in this class perform professional auditing duties in accordance with Government Auditing Standards (GAS) issued by the U.S. Comptroller General, International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI), Generally Accepted Accounting Principles (GAAP) issued by the Government Accounting Standards Board (GASB), and other accounting and auditing standard setting bodies.

Illustrative Examples of Work

Under the supervision of higher-level Accountability Auditor(s), serves as the Auditor-in-Charge and simultaneously supervises an Accountability Auditor I on complex assignments. Develops audit objectives, scope, methodology, audit plan and program to ensure appropriate steps are included to obtain, analyze, and evaluate data to answer audit objectives. Evaluates and reviews the work papers of subordinate auditors. Conducts interviews with key agency officials, as well as other relevant third parties, to elicit factual information. Verifies written reports and oral statements made by entity's staff and management against source accounts and records to determine reliability of information and data, as well as accuracy of computations. Evaluates internal and management controls, fraud, waste, or abuse. Verifies whether transactions are properly supported in accordance with pertinent laws, rules, and regulations, and are recorded properly. Provides on-the-job training to subordinate auditors and provides feedback to higher-level auditor(s) regarding performance of assisting team members. Prepares briefing materials covering audit findings for audit team members conducting audit closeouts, examinations, analyses, reviews, other related audit duties, or giving presentations. Prepares the draft audit reports or financial highlights, either in whole or in part. References draft reports or financial highlights for the Quality Assurance Review (QAR) and addresses review notes. Provides recommendations, and/or alternative solutions to procedural or mathematical problems or deficiencies. Administers OPA procurement appeal process. Communicates with people outside the organization, representing the organization to customers, the public, government, and other external sources for the purpose of gathering or providing information. Develops constructive and cooperative working relationships with others, and maintains them over time. Performs other related duties as required.

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 computer system applications in the auditing field. Ability to learn and apply statistical analysis techniques. Ability to gather and examine financial documents, statements, and other operating reports. Ability to make work decisions within program and/or audit guidelines. Ability to communicate effectively, orally and in writing. Ability to work effectively with the public and employees. Ability to use a personal computer and other office equipment. Skill in auditing techniques and practices. Skill in client interviewing, weighing and measuring auditees, and recording information accurately.

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 J.F. CRUZ
Public Auditor

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.