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DEPARTMENT OF ADMINISTRATION

DIPATTAMENTON ATMENESTRASION

HUMAN RESOURCES DIVISION

(Dibision Inadilanta yan Guinaha Para Taotao)

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LOURDES A. LEON GUERRERO
Governor (Maga'åhga)

JOSHUA F. TENORIO
Lt. Governor (Sigunda Maga'åhga)

October 4, 2022

HRD No.: 22-510A

MEMORANDUM

To: Director, Department of Administration

From: Personnel Services Administrator, Human Resources Division

Subject: Office of Public Accountability Compensation Study

Buenas yan Håfa Adail This memorandum is respectfully requesting approval to amend the current class specifications for the auditor series of positions, as recommended by the Compensation Study conducted by Leading Edge Consulting Group.


With the passage of Public Law 36-107, Section 46, §1907(d) of Chapter 19, Title 1, Guam Code Annotated, was amended to read in part, "persons who are employed by the Office of Public Accountability and are within the ranks of the professional staff, shall be compensated in accordance with the Position Paper-OPA Current Positions and Wage Structure: Competitive Analysis and Research Report with Findings and Recommended Reviews of 2014, conducted by Leading Edge Consulting Group, until such time when a new wage structure is established, adopted, and implemented, pursuant to 4 GCA, §6235(d)(6)." Effective October 1, 2022, as mandated by PL 36-107, the new pay grades are listed below. Transition to the new pay grade shall be applied directly "step to step" from the existing pay grade assignment.

Position Title	Current Pay Grade	New Pay Grade
Accountability Director	U	U
Managing Accountability Auditor	S	S
Supervising Accountability Auditor	Q	R
Accountability Auditor III	O	P
Accountability Auditor II	M	N
Accountability Auditor I	L	M

This request will be posted on the Department of Administration's website for a period of 10 working days. A copy of the amendment will be forwarded to the Office of Public Accountability to be posted on their website for the required 10 day period. Upon approval by the Director of Administration, our request to amend the above-mentioned positions will be forwarded to the Governor for final approval.

Your consideration of the above request is greatly appreciated. Should you have any questions, please do not hesitate to contact our Classification and Pay Branch at 475-1265/1131/1201. *Dangkolo na Agradesimiento!*


SHANE G.L. NGATA

<input checked="" type="checkbox"/> Approved
<input type="checkbox"/> Disapproved

EDWARD M. BIRN Director, Department of Administration
Date: 10/3/22

cc: Office of Public Accountability

**OFFICE OF PUBLIC ACCOUNTABILITY**

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910
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May 18, 2022

Edward Birn
Director
Department of Administration
P.O. Box 7420
Tamuning, Guam 96913

Subject: Office of Public Accountability Compensation Study

Hafa adai Director Birn,

Thank you for meeting with me on Friday, May 13, 2022 to discuss audit-related issues and the Office of Public Accountability's recruitment and retention difficulties. After our meeting, I was able to reread the OPA's Compensation Study that was submitted by my predecessor to the Department of Administration in 2014. The study was conducted by the late Dr. Karri Perez, PMP, SPHR, GPHR of Leading Edge Consulting Group. She was able to review the various positions at the OPA and make recommendations to revise and expand the positions of those employed in this office, including the pay grades for these new positions.

As a result, DOA, through your predecessor, approved the following positions and pay grades:

- Accountability Auditor I: PAYGRADE L
- Accountability Auditor II: PAYGRADE M
- Accountability Auditor III: PAYGRADE O
- Supervising Accountability Auditor: PAYGRADE Q
- Managing Accountability Auditor: PAYGRADE S
- Accountability Director: PAYGRADE U

Based on the compensation study, only one position's (Managing Accountability Auditor) recommended paygrade was approved. The remaining five paygrade recommendations were all downgraded by one letter grade. For example, the Accountability Auditor I recommended paygrade M, but what was approved was paygrade L. The following paygrades, with the corresponding positions, were recommended in the Leading Edge study.

- Accountability Auditor I: PAYGRADE M
- Accountability Auditor II: PAYGRADE N
- Accountability Auditor III: PAYGRADE P
- Supervising Accountability Auditor: PAYGRADE R
- Managing Accountability Auditor: PAYGRADE S
- Accountability Director: PAYGRADE U

Our office would like to respectfully resubmit the OPA's Compensation Study conducted in 2014 for your reconsideration to implement the recommended paygrades due to the continued difficulty in recruiting and retaining its staff that are necessary to carry out the office's responsibilities.

Over the last two years, at least ten employees have left the OPA. Many of them having received double digit increases in salary at their new positions. Several of them held supervisory and managerial level responsibilities in our office. OPA currently has 14 staff (as of May 18, 2022), with only three (3) individuals having more than ten years of auditing experience, one (1) having more a little over five years of experience. The majority of auditors (eight in total) have less than two years of experience.

As OPA works on filling positions with new staff, it would be helpful to bring some parity with the autonomous and semi-autonomous agencies that continue to have higher salary levels for positions not unique to those agencies but are common throughout the government of Guam but at a lower salary scale. An updated salary scale policy based on the highest salary paid by those agencies for comparable education, certification, training, and experience is needed for OPA to attract, preserve, and sustain professional staff. However, in the interim, the implementation of the recommended paygrades in the Leading Edge study can help address our retention issues more immediately.

We thank you for your time and consideration of our request. Should you have any questions, please feel free to contact me directly, or Vincent Duenas at (671) 475-0390 ext. 219 or vduenas@guamopa.com.

Senseramente,



Benjamin J.F. Cruz
Public Auditor

Attachment: OPA Compensation Study (Leading Edge)

**NATURE OF WORK IN THIS CLASS:**

This is basic professional auditing work under the Office of Public Accountability (OPA). The Accountability Auditor I will work under close supervision of a higher-level Accountability Auditor 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, permittees, 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 issued by the Government Accounting Standards Board (GASB), and other accounting and auditing standard setting bodies.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

Under the close supervision of higher-level Accountability Auditor(s), essential and other important responsibilities and duties may include, but are not limited to the following:

- Assists 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 on the activity under review, 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.

MINIMUM KNOWLEDGE, ABILITIES AND 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 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.

MINIMUM EXPERIENCE AND TRAINING:

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.

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017
AMENDED: OCTOBER 2022 (Pursuant to PL 36-107)
PAYGRADE: M

LOURDES A. LEON GUERRERO
Governor of Guam

EDWARD M. BIRN, Director
Department of Administration

**NATURE OF WORK IN THIS CLASS:**

This is moderately complex professional auditing work under the Office of Public Accountability (OPA), 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 moderately complex professional auditing work under the supervision of a higher-level Accountability Auditor(s) during all phases of the audit process. This may include assisting with: developing and documenting a plan for each audit; developing the audit objectives and audit scope; determining the budget and necessary resources; conducting and completing performance, financial, or compliance audits; and reporting within the allotted deadlines.

On an as-needed basis, 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 issued by the Government Accounting Standards Board (GASB), and other accounting and auditing standard setting bodies.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

- Under the supervision of higher-level Accountability Auditor(s), serves as the Auditor-in-Charge on moderately complex assignments.
- 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 program areas in order 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 on the activity under review, including reviewing prior audits (studies, reviews, analyses, evaluations, etc.), laws, regulations, policies, and program guidance.
- Gathers and analyzes data pertinent to the agency(s) and subject matter under review, inclusive of programs 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 results of an audit, examination, evaluation, analysis, review, and/or other related audit duties.
- 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.
- 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 from an accounting standpoint.
- Confers and provides recommendations, and/or alternative solutions to procedural or mathematical problems or deficiencies.
- 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.
- May provide on-the-job training to subordinate auditors, and may supervise an intern(s) from the University of Guam's internship program.
- Coordinates, participates in, and memorializes the performance and financial audit entrance, status, and exit meetings between the Public Auditor, assigned audit entities, and independent external financial auditors.



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- Prepares the draft audit reports or financial highlights, either in whole or in part, as agreed upon by the audit team.
 - References drafts reports or financial highlights for Quality Assurance Review (QAR) and addresses QAR review notes.
 - Performs other related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND 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.



MINIMUM EXPERIENCE AND TRAINING:

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.

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017
AMENDED: OCTOBER 2022 (Pursuant to PL 36-107)
PAYGRADE: N

LOURDES A. LEON GUERRERO
Governor of Guam

EDWARD M. BIRN, Director
Department of Administration

**NATURE OF WORK IN THIS CLASS:**

This is complex professional auditing work under the Office of Public Accountability (OPA), 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 complex professional auditing work and serves as the Auditor-in-Charge while providing guidance to subordinate Accountability Auditors. The Accountability Auditor III will work under the supervision of higher-level Accountability Auditor(s) during all phases of the audit process. This may include: developing and documenting a plan for each audit; developing the audit objectives and audit scope; determining the budget and necessary resources; conducting and completing performance, financial, or compliance audits; and reporting within the allotted deadlines. The Accountability Auditor III may assist in the adjudication process.

On an as-needed basis, the Accountability Auditor III 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 issued by the Government Accounting Standards Board (GASB), and other accounting and auditing standard setting bodies.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

- 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 from an accounting standpoint.
- 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 use by the 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, as agreed upon by the audit team.
- References draft reports or financial highlights for the Quality Assurance Review (QAR) and addresses QAR 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.



MINIMUM KNOWLEDGE, ABILITIES AND 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.

MINIMUM EXPERIENCE AND TRAINING:

- A) 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:
1. Certified Public Accountant (CPA)
 2. Certified Government Financial Manager (CGFM)
 3. Certified Fraud Examiner (CFE)



4. Certified Internal Auditor (CIA)

OR

- B) 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).

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017
AMENDED: OCTOBER 2022 (Pursuant to PL 36-107)
PAYGRADE: P

LOURDES A. LEON GUERRERO
Governor of Guam

EDWARD M. BIRN, Director
Department of Administration

**NATURE OF WORK IN THIS CLASS:**

This is a supervisory position that manages audit work and procurement appeals under the Office of Public Accountability (OPA).

This is highly responsible professional work concurrently supervising multiple assignments and teams. The incumbent is responsible for complex OPA audit work, which involves performance, financial, and compliance audits, and evaluations of varied Government of Guam programs, functions, and activities ensuring applicable audit standards are met. This may include reviewing audit plans, suggesting audit topics, developing audit objectives, etc.

The position may also supervise the administration of procurement appeals and assist the Public Auditor with adjudicating procurement appeals.

Under the general direction of the Public Auditor, the Accountability Director, and the Managing Accountability Auditor, this position exercises decision making in accordance with applicable laws and regulations, auditing and accounting principles, and program objectives.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

- Participates in OPA's periodic strategic planning.
- Assists in the preparation of the annual audit plan, annual report, and other annual, multiyear, or similar types of long-range work plans or schedules.
- Assists in the implementation of and updates to the OPA Audit Manual.
- Supervises complex, technical, and sensitive performance, financial, and compliance audits effectively allocating resources and monitoring progress.
- Reviews audit objectives, scope, plan, program steps, staff assignments, and time budgets ensuring adherence to the annual audit plan, Public Auditor's direction, and applicable audit standards.
- Reviews and monitors audit plans and programs to ensure appropriate steps are included to obtain, analyze, and evaluate data to answer audit objectives.



- Prepares and reviews audit results and determines significance of findings and assures sufficient and appropriate evidence supports conclusions.
- Prepares and reviews practical recommendations to correct adverse conditions and addresses underlying causes.
- Reviews and edits draft reports, including executive summaries, ensuring audit results and recommendations are effectively communicated, grammatically correct, and written according to applicable audit standards and formats.
- Participates in meetings with representatives of audited organizations to establish a cooperative relationship, devises concerted approaches to findings, and provides guidance on audit recommendations.
- Serves as the independent Quality Assurance Reviewer for performance and financial audits to ensure conformance with acceptable quality control standards.
- Serves as the independent Quality Assurance Reviewer for procurement appeals decisions and may be called upon to provide his/her view of the appeal from the "prudent man" perspective.
- Prepares performance evaluations and takes corrective actions to address staff performance issues and recommends specific training for staff.
- Provides professional leadership and guidance to staff contributing to appropriate development of the audit team (i.e., on-the-job training, coaching/mentoring, etc.).
- Serves on evaluation committees for OPA contracted services and other office-related procurement.
- Assists the Accountability Director and Managing Accountability Auditor in coordinating periodic peer reviews.
- Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

- Knowledge of auditing and accounting principles and standards, including Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Government Auditing Standards (GAS), and



International Standards of Supreme Audit Institutions (ISSAIs), and other accounting, auditing, and investigative standards.

- Knowledge of pronouncements, concepts and practices professed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), Governmental Accounting Standards Board (GASB) and other standards setting bodies.
 - Knowledge of federal and local laws, legal codes, court procedures, government rules and regulations, executive orders, and policies related to the management and accountability of the Government of Guam.
 - Knowledge of government programs and operations, financial management systems, government procurement, grants, and internal control systems.
 - Knowledge of the procurement appeals process.
 - Knowledge of economic principles, financial markets, banking, and analyses and reporting of financial data.
 - Knowledge of principles of management structures, project management, strategic planning, and leadership.
 - Ability to supervise a wide range of audit work.
 - Ability to effectively communicate professional reports, briefings, and testimonies.
 - Ability to identify, analyze, solve complex problems, and make appropriate recommendations.
 - Ability to make appropriate judgments, formulate potential actions, and decide the most appropriate one.
 - Ability to work individually and in teams with techniques of organizing and motivating groups to promote staff morale.
 - Ability to proficiently review, edit, and provide constructive feedback to staff on work papers, correspondences, etc.
 - Ability to manage projects by initiating, planning, executing, monitoring, and controlling projects to efficiently and effectively meet milestones.
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- Skill to proficiently use software such as MS Excel, Word, PowerPoint / Prezi, QuickBooks / Quicken, TeamMate or other related software.

MINIMUM EXPERIENCE AND TRAINING:

- A) Six (6) years of auditing or equivalent work experience (of which one (1) year was served in a supervisory capacity); **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 (1) of the following certifications:
1. Certified Public Accountant (CPA)
 2. Certified Government Financial Manager (CGFM)
 3. Certified Fraud Examiner (CFE)
 4. Certified Internal Auditor (CIA)

OR

- B) Six (6) years of auditing or equivalent work experience (of which one (1) year was served in a supervisory capacity); **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).

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017
AMENDED: OCTOBER 2022 (Pursuant to PL 36-107)
PAYGRADE: R

LOURDES A. LEON GUERRERO
Governor of Guam

EDWARD M. BIRN, Director
Department of Administration



NATURE OF WORK IN THIS CLASS:

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

This is highly responsible professional work that includes management responsibilities over the full range of complex OPA audit work, which involves performance, financial, and compliance audits, and evaluations of varied Government of Guam programs, functions, and activities and ensuring applicable audit standards are met. This may include approving audit plans, assigning teams, suggesting audit topics, approving audit objectives, and other high level tasks.

The position also manages OPA office administration and procurement appeals and assists the Public Auditor with adjudicating procurement appeals.

Under the general direction of the Public Auditor and the Accountability Director, this position exercises independent judgment in enforcing applicable laws and regulations, auditing and accounting principles, and program objectives.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

- Serves as "Acting Administrator" in the Public Auditor's and Accountability Director's absences.
- Assists the Public Auditor and Accountability Director in preparing and executing the OPA's periodic strategic planning and ensures strategic goals and objectives are met.
- Prepares and oversees the annual audit plan, annual report, and other annual, multiyear, or similar types of long-range work plans or schedules.
- Manages the implementation of the OPA Audit Manual and incorporates updates accordingly.
- Manages the OPA audit management software ensuring its maintenance and functionality.



- Manages and supervises complex, technical, and sensitive performance, and compliance audits.
- Reviews and approves the audit objectives, scope, audit plan and program steps, staff assignments, and time budgets.
- Reviews and edits draft reports ensuring audit results are effectively communicated and written according to applicable audit standards and formats.
- Represents the OPA in meetings with representatives of audited organizations to establish a cooperative relationship, devise concerted approaches to findings, and provide guidance on audit recommendations.
- Serves as the independent Quality Assurance Reviewer for performance and financial audits to ensure conformance with acceptable quality control standards on an as needed basis.
- Serves as the independent Quality Assurance Reviewer for procurement appeals decisions and may be called upon to provide his/her view of the appeal from the "prudent man" perspective on an as needed basis.
- Manages staff hiring, training, and prepares performance evaluations and takes corrective actions to address staff performance issues.
- Provides professional leadership and guidance to staff.
- Leads evaluation committees for OPA contracted services and other office-related procurement and monitors the contracted services until services are completed.
- Oversees the internship program by coordinating with the University of Guam and Guam Community College and other educational institutions.
- Assists the Accountability Director in coordinating periodic peer reviews.
- Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

- Knowledge of auditing and accounting principles and standards, including Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing



Standards (GAAS), and Government Auditing Standards (GAS), and International Standards of Supreme Audit Institutions (ISSAIs), and other accounting, auditing, and investigative standards.

- Knowledge of pronouncements, concepts and practices professed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), Governmental Accounting Standards Board (GASB) and other standards setting bodies.
- Knowledge of federal and local laws, legal codes, court procedures, government rules and regulations, executive orders, and policies related to the management and accountability of the Government of Guam.
- Knowledge of government programs and operations, financial management systems, government procurement, grants, and internal control systems.
- Knowledge of economic principles, financial markets, banking, and analyses and reporting of financial data.
- Knowledge of principles of management structures, project management, strategic planning, and leadership.
- Ability to effectively communicate professional reports, briefings, and testimonies using strong conceptual reading, writing, and listening skills.
- Ability to identify, analyze, solve complex problems, and make appropriate recommendations.
- Ability to make appropriate judgments, formulate potential actions, and decide the most appropriate one.
- Ability to work in both individually and in teams with techniques of organizing and motivating groups to promote staff morale and improve working environments.
- Skill to proficiently review, edit, and provide constructive feedback on draft audit reports, work papers, correspondences, etc.
- Skill to manage projects by initiating, planning, executing, monitoring, and controlling projects to efficiently and effectively meet milestones.
- Skill to proficiently use software such as MS Excel, Word, PowerPoint / Prezi, QuickBooks / Quicken, TeamMate, or other related software.



MINIMUM EXPERIENCE AND TRAINING:

A) Eight (8) years of auditing or equivalent work experience (of which two (2) years were served in a supervisory capacity); **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** Certified Public Accountant (CPA) certification **OR** two (2) of the following certifications:

1. Certified Government Financial Manager (CGFM)
2. Certified Fraud Examiner (CFE)
3. Certified Internal Auditor (CIA).

OR

B) Eight (8) years of auditing or equivalent work experience (of which two (2) years were served in a supervisory capacity); **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); **AND** one (1) of the following certifications:

1. Certified Public Accountant (CPA)
2. Certified Government Financial Manager (CGFM)
3. Certified Fraud Examiner (CFE)
4. Certified Internal Auditor (CIA).

NECESSARY SPECIAL QUALIFICATIONS

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

ESTABLISHED: AUGUST 2017
AMENDED: OCTOBER 2022 (Pursuant to PL 36-107)
PAYGRADE: S

LOURDES A. LEON GUERRERO
Governor of Guam

EDWARD M. BIRN, Director
Department of Administration



NATURE OF WORK IN THIS CLASS:

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

This is highly responsible professional work that directs and oversees OPA audit work, which involves performance, financial, and compliance audits, and evaluations of varied Government of Guam programs, functions, and activities ensuring applicable audit standards are met.

This position also directs and oversees OPA office administration and procurement appeals and assists and advises the Public Auditor with adjudicating procurement appeals.

Under general administrative direction of the Public Auditor, this position exercises independent judgment in enforcing applicable laws and regulations, auditing and accounting principles, and program objectives.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples may not list all the duties which may be assigned, any one position may not include all the duties listed, and these are not intended to be limiting in nature.)

- Serves as "Acting Administrator" in the Public Auditor's absence.
- Presides over procurement appeal hearings in the event of the Public Auditor's recusal as per 2 Guam Administrative Rules, Division 4, Chapter 12, § 12116.
- Represents the Public Auditor and the OPA at meetings with management, boards, Federal and oversight agencies, Legislators, and others.
- Reviews legislative bills and assist the Public Auditor in preparing testimonies and attends legislative hearings.
- Advises and assists the Public Auditor in leading and executing the OPA's periodic strategic planning and ensures strategic goals and objectives are met.
- Directs and oversees the annual audit plan, annual report, and other annual, multiyear, or similar types of long-range work plans or schedules.
- Directs and oversees the work of the Administrative Officer.



- Directs and oversees requests for OPA contracted services and other office-related procurement and monitors the contracted services until services are completed.
- Directs and oversees OPA grants administration including responsibility for timely grant applications to the federal government and other sources.
- Oversees staff hiring, training, and evaluations and takes corrective actions to address staff performance issues.
- Develops and communicates OPA policies, procedures, and business processes (payroll, check payments, etc.).
- Oversees and reviews the OPA budget and financial statements, serves as certifying officer, and addresses budget shortages or other issues.
- Oversees the implementation of the OPA Audit Manual.
- Directs and oversees complex performance, financial, and compliance audits and reviews and approves the audit objectives, scope, and audit plan.
- Reviews, edits, and ensures audit results are effectively communicated via written reports and oral presentations to institutional officials providing guidance on audit recommendations.
- Directs and coordinates independent peer reviews of OPA operations and audits with qualified external organizations.
- Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

- Knowledge of auditing and accounting principles and standards, including Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Government Auditing Standards (GAS), and International Standards of Supreme Audit Institutions (ISSAIs), and other accounting, auditing, and investigative standards.
- Knowledge of pronouncements, concepts and practices professed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO),



Governmental Accounting Standards Board (GASB) and other standards setting bodies.

- Knowledge of federal and local laws, legal codes, court procedures, government rules and regulations, executive orders, and policies related to the management and accountability of the Government of Guam.
- Knowledge of government programs and operations, financial management systems, government procurement, grants, and internal control systems.
- Knowledge of economic principles, financial markets, banking, and analyses and reporting of financial data.
- Knowledge of principles of management structures, project management, strategic planning, and leadership.
- Ability to appear and make presentations before Legislative and other groups.
- Ability to effectively lead, organize, and motivate groups to promote morale and improve working environments.
- Ability to identify, analyze, solve complex problems, and make appropriate recommendations.
- Ability to make appropriate judgments, formulate potential actions, and decide the most appropriate one.
- Ability to communicate professional reports, briefings, and testimonies with strong conceptual reading, writing, and listening skills.
- Skill to proficiently review, edit, and provide constructive feedback on draft audit reports, work papers, correspondences, etc.
- Skill to manage projects by initiating, planning, executing, monitoring, and controlling projects to efficiently and effectively meet milestones.

MINIMUM EXPERIENCE AND TRAINING:

Ten (10) years of auditing or equivalent work experience (of which four (4) years were served in a supervisory capacity); **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); **AND** Certified Public Accountant (CPA) certification **OR** two (2) of the following certifications:

1. Certified Government Financial Manager (CGFM)
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