

## AUDITOR II

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### **NATURE OF WORK IN THIS CLASS:**

This is moderately complex professional auditing work involved in financial, operational, and compliance examinations and evaluations of varied programs of the government with varied funding sources under the Internal Audit Division, Bureau of Budget and Management Research; or under the Internal Audit Section, Guam Power Authority; or under the Internal Audit Section, Guam Memorial Hospital Authority; the Office of the Public Auditor, the Department of Education or the Department of Administration.

Employees in this class perform moderately complex professional auditing work independently on an ongoing basis and participate in the full range of complex professional duties under closer supervision.

### **ILLUSTRATIVE EXAMPLES OF WORK: (Any one position may not include all the duties listed, nor do the examples cover all the duties which may be performed.)**

Conducts moderately complex financial and compliance audits of varied federal grant programs; reviews grant application/contracts, grant/sub-grant awards, grantee/sub-grantee financial reports and other documents; determines the accuracy and propriety of transactions, accounts, and reports presented; determines degree of compliance with laws, federal regulations and principles of sound financial management; evaluates internal controls to determine the reliability of reported results.

Prepares and coordinates the formulation of the government's cost allocation plan and indirect cost rate proposals for approval by cognizant federal agency.

Audits moderately complex general fund accounts and programs, non-appropriated activity funds, revolving fund accounts, and off-island travel.

Examines and evaluates financial records and management controls to determine the degree of financial management compliance with governing laws, regulations and other guidelines, and of operating control in terms of reasonableness, consistency, and adherence to accepted accounting principles and management practices.

Prepares detailed audit reports on findings, identifying discrepancies and irregularities noted and recommendations for corrective action and/or for improvement in internal controls, accounting system, and management practices.

Performs related duties as required.

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### **MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:**

Knowledge of the principles, practices and techniques of accounting and auditing.

Knowledge of the basic principles and practices of management.

Knowledge of internal auditing techniques and practices.

Ability to interpret and apply pertinent laws, rules and regulations, and other program guidelines.

Ability to make work decisions in accordance with program guidelines.

Ability to learn and apply computer system application in the accounting field.

Ability to examine and evaluate financial documents, statements, and other operating reports.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare audit reports.

Skill in the safe operation of a motor vehicle may be required.

### **MINIMUM EXPERIENCE AND TRAINING:**

- a. One (1) year of experience as an Auditor I or equivalent work, and graduation from a recognized college or university with a Bachelor's degree in Accounting or related field, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses; or
- b. Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

### **NECESSARY SPECIAL QUALIFICATION:**

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

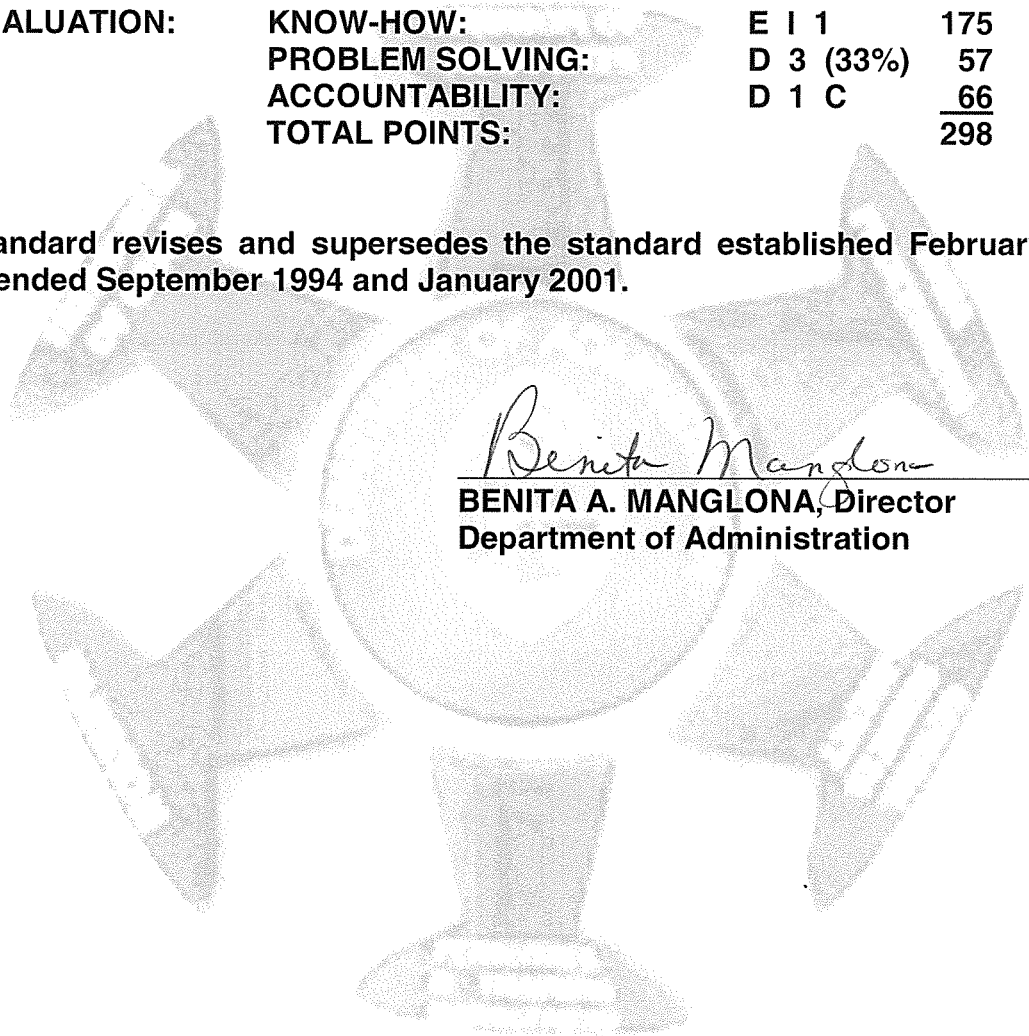
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ESTABLISHED: FEBRUARY 1989  
AMENDED: SEPTEMBER 1994  
JANUARY 2001

PAYGRADE: L

HAY EVALUATION:	KNOW-HOW:	E I 1	175
	PROBLEM SOLVING:	D 3 (33%)	57
	ACCOUNTABILITY:	D 1 C	<u>66</u>
	TOTAL POINTS:		298

This standard revises and supersedes the standard established February 1989 and amended September 1994 and January 2001.



*Benita Manglona*  
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Department of Administration