DEPARTMENT OF EDUCATION
HUMAN RESOURCES DIVISION
501 Mariner Avenue
Barrigada, Guam 96913
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JUDITH T. WON PAT, Ed.D.
Superintendent of Education

KATHERINE M.P. ADA
Personnel Services Administrator

OPEN COMPETITIVE JOB ANNOUNCEMENT

To establish a list for the position of

AUDITOR IV (GDOE) (2.393)

ANNOUNCEMENT NO. HRD-097-2026

Open: September 01, 2026 **Close:** CONTINUOUS (UNTIL FILLED)

2023 GENERAL PAY PLAN (GPP)
OPEN: O-1; $60,875.00 per annum - O-10 $83,568.00 per annum
PROMOTION: O-1; $60,875.00 per annum - O-18 $107,291.00 per annum

Employment: Probational/Permanent Appointment
Location: **Internal Audit Office**
Funding: Local

We are an Equal Opportunity Employer

MINIMUM EXPERIENCE AND TRAINING:

A. Possession of a valid CPA Certificate with two (2) years of professional auditing experience; or
B. Master's degree in accounting or a master's degree with accounting and/or auditing coursework equivalent to a master's degree from an accredited college or university with three (3) years of professional auditing experience;
C. Bachelor's degree from an accredited college or university with a major in accounting or a minimum of 24 semester credit hours in accounting and/or auditing subjects with four (4) years of professional auditing experience;
D. Bachelor's degree from an accredited four year college or university with at least 12 semester credit hours in accounting and/or auditing subjects with five (S) years of professional auditing experience.

MINIMUM EDUCATION REQUIREMENT:

Applicants claiming education accomplishment, such as degrees or credits are required to submit official or verified copies of university or college transcripts. Pursuant to Public Law 29-113, “All new employment in the service of the government of Guam shall have, as a reasonable measure of job performance, minimum requirement of high school diploma or a successful completion of General Education Development (GED) test or any equivalent of a general high school program, apprenticeship program or successful completion of certification program, from a recognized, accredited or certified vocational technical institution, in specialized field required for the job.”

NOTE: To validate credentials you may claim, (e.g., High School Diploma, College Transcript, DD-214, etc.), an original or certified copy of the document(s) must accompany each employment application you are applying for with your legal signature. Applicants shall be responsible to provide all required documents for each employment application submitted and failure to provide proof may result in disqualification.

NATURE OF WORK IN THIS CLASS:

This is complex supervisory and professional auditing work under the Guam Department of Education (GDOE), Internal Audit Office (IAO).

Work Involves planning, coordinating, directing, guiding, and reviewing the full range of complex professional auditing duties of a staff of auditors in one or more program areas.

NATURE OF WORK IN THIS CLASS:

May assist the IAO Chief Auditor with IAO reviews and administrative operations (i.e. annual budget and report, three-year audit plan, and peer review).

Supervises a team of auditors to ensure proper application of audit techniques; balances workload and/or assigns specific tasks and case direction; provides on-the job training and technical assistance; evaluates and reviews the work of subordinate auditors.

Develops audit plans and programs by reviewing annual reports, budget documents, applicable statutes, and other available data to ensure appropriate steps are included to obtain, analyze, and evaluate data to answer audit objectives and meet deadlines and timeframes for completion.

Examines and analyzes management operations, internal control structures and systems, and records for reliability, compliance, effectiveness, and efficiency; makes recommendations and suggestions for improvement of accounting methods, procedures and internal controls.

Prepares and finalizes audit reports by conducting interviews with key agency officials and verifying written and oral statements against source accounts and records; reviews and submits audit findings and recommendations.

Represents the audit team and IAO in meetings with GDOE management, entities under review, and oversight entities.

Conducts Quality Assurance Review (QAR) of IAO audits and findings.

Performs related work as assigned.

MINIMUM KNOWLEDGE, ABILITIES. AND SKILLS:

Knowledge of the principles and practices of accounting and auditing, books of accounts and financial statements to include: Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); Government Auditing Standards (GAS); International Standards for Professional Practice of Internal Auditing; and Standards for Internal Control in the Federal Government.

Knowledge of applicable laws, regulations, policies and procedures. -

Knowledge of GDOE programs and operations, financial management systems, federal grants, and internal control systems.

Knowledge of the principles and practices of supervision.

Ability to plan, organize, guide and oversee the work of others.

Ability to deal tactfully with the public and other officials.

Ability to analyze financial operations and prepare and interpret financial reports.

Ability to give objective opinions on the adequacy, effectiveness, efficiency and degree of compliance of the activities being reviewed.

Ability to make work decisions within program and/or audit guidelines.

Ability to communicate effectively, orally and in writing.

Skill in internal auditing techniques and practices.

EMPLOYMENT BENEFITS:
This is a permanent, full-time position with the Internal Audit Office. New hires serve a probationary period of at least six months. Satisfactory completion of the probationary period entitles the employee to permanent civil service status & protection. Benefits include: enrollment in the government's Retirement Fund system; group health and life insurance coverage; paid vacation and sick leave; and paid holidays. Full-time employment consists of 40 hours of regular work per week with 26 pay period per year.

APPLICATION SUBMISSION AND DEADLINE:
Employment applications may be obtained from our website **https://www.gdoe.net/District/Department/14-Human-Resources-Division/1750-Forms.html** or at the GDOE Human Resources Division located at Building B, 501 Mariner Avenue, Barrigada.

Interested applicants must submit a completed Employment Application form on or before the application deadline. Applications with supporting documents will be accepted up until **the position is filled** via email or in our office between the hours of 8:00 a.m. to 5:00 p.m., Chamorro Standard Time (CHST), Monday through Friday, except holidays. Please note that there are two types of DOE job applications -one for FCH PA Covered Positions and one for FCHPA Exempt Positions.

FAIR CHANCES HIRING PROCESS ACT (FCHPA):
This is a **COVERED** position. Please complete a FCHPA Covered Position Job Application. For covered positions, employers must follow the Fair Chances Hiring Process (pursuant to P.L. 34-22) which prohibits employers from asking for criminal history information until a conditional job offer is given. **Under this job announcement, do not submit a police and/or court clearance report or answer questions regarding any criminal convictions until you have been offered a job. If you choose to submit these documents or answer any criminal history questions at the time of application, you do so voluntarily.**

FOR ADDITIONAL INFORMATION: Please refer to the Employment Application General Instructions and Important Information Sheet. You may contact us at 671-475-0496 or via email **humanresources@gdoe.net.**

KATHERINE M.P. ADA,
Personnel Services Administrator

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