



GUAM WATERWORKS AUTHORITY

Gloria B. Nelson Public Service Building | 688 Route 15 Mangilao, Guam 96913

P.O. Box 3010 Hagåtña, Guam 96932

Tel. No. (671) 300-6846/48 Fax No. (671) 648-3290

P E T I T I O N

The General Manager of Guam Waterworks Authority (GWA) hereby petitions the Consolidated Commission on Utilities (CCU) to include the job classification standard of position to the GWA Certified, Technical, Professional (CTP) List in the classified service pursuant to 4 G.C.A. § 6303(e)(2)(B):

Auditor I, Auditor II and Auditor III

For more information, please visit GWA's website at www.guamwaterworks.org/careers/petition or you may contact the Human Resources Division at 300-3076-6.

MIGUEL C. BORDALLO, P.E.
GENERAL MANAGER

Justification for the new position:

Add the job classification standards of the Auditor I, Auditor II and Auditor III positions to the GWA Certified, Technical, Professional (CTP). Guam Waterworks Authority (GWA) has an Internal Auditor that is responsible for evaluating organizational risk, controls, compliance, and efficient and proper use of resources. Over the last five years, the amount of work required of the Internal Auditor has exceeded the capacity of one full time employee; therefore, GWA is requesting to add an already established Auditor position series to assist with the effective performance of audit duties and functions of the Guam Waterworks Authority's (GWA's) Office of the General Manager.

The Auditor Series' purpose is to conduct internal audits to provide insight into GWA's organizational culture, policies, and procedures, and facilitate the board and management oversight by verifying internal controls such as operating effectiveness, risk mitigation controls, and compliance with any relevant local and federal laws. With the adoption of the Auditor series GWA would be able to conduct regular audits to ensure compliance with all relevant laws and regulations and evaluate the controls GWA currently has in place.

Analysis of similarities and differences between the positions to be created and the positions listed pursuant to 4GCA §4101.1:

The positions are in existence within the Government of Guam. The positions will be included in the GWA list of CTP Positions.

Proposed Job Standard:

See attached

Compensation:

The minimum and maximum salary range follows the Strategic Pay Methodology based on the 20th market percentile; 2017 market data for this unclassified, certified, technical, and professional position and comparable with other US jurisdictions and/or the American Waterworks Association (AWWA) salary surveys as follows:

Benchmark Position	20 th Market Percentile (2017 Market Data – 5 Sub-Steps)										
	Structural Adjustment- MIN						Structural Adjustment- MIN				
	JE Points	Base Salary	Hourly	Grade	Step	Sub-Step	Base Salary	Hourly	Grade	Step	Sub-Step
Auditor I	670	\$50,319.00	\$24.19	J	6	A	\$52,362.00	\$25.17	J	7	A
Auditor II	796	\$62,109.00	\$29.86	K	6	C	\$64,631.00	\$31.07	K	7	C
Auditor III	913	\$74,870.00	\$36.00	L	7	B	\$77,910.00	\$37.46	L	8	B



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Fiscal note as required by 2GCA §9101 et seq.:

GWA certifies that this position is budgeted, and that funding is available for the recruitment and retention of the amended certified, technical and professional position. The funding of this position does not have an impact on the government of Guam General Fund.

MIGUEL C. BORDALLO, P.E.
GENERAL MANAGER

AUDITOR I

NATURE OF WORK IN THIS CLASS:

This is routine 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 routine professional auditing work independently after initial training, and work under closer supervision on a variety of more complex developmental assignments.

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.)

Audits non-appropriated activity funds of small programs; reviews cash receipts and disbursement ledgers and other supporting documents; prepares bank reconciliation statements; determines accuracy and propriety of transactions and compliance with established laws and regulations and principles of financial management.

Assists higher level auditors in the more complex financial and compliance audits of varied federally funded programs of the government.

Assists in the more complex audits of varied appropriated and revolving fund accounts.

Conducts exit conferences with officials to discuss audit findings and recommendations.

Prepares audit reports on findings and recommendations.

Performs related duties as required.

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.

Ability to learn and apply internal auditing techniques and practices.

AUDITOR I

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 make work decisions in accordance with program guidelines.

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:

Graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting or closely related field, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses.

NECESSARY SPECIAL QUALIFICATION:

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

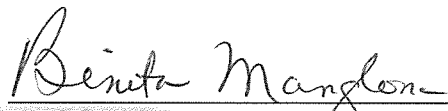
ESTABLISHED: FEBRUARY 1989
AMENDED: SEPTEMBER 1994
 JANUARY 2001

PAYGRADE: K

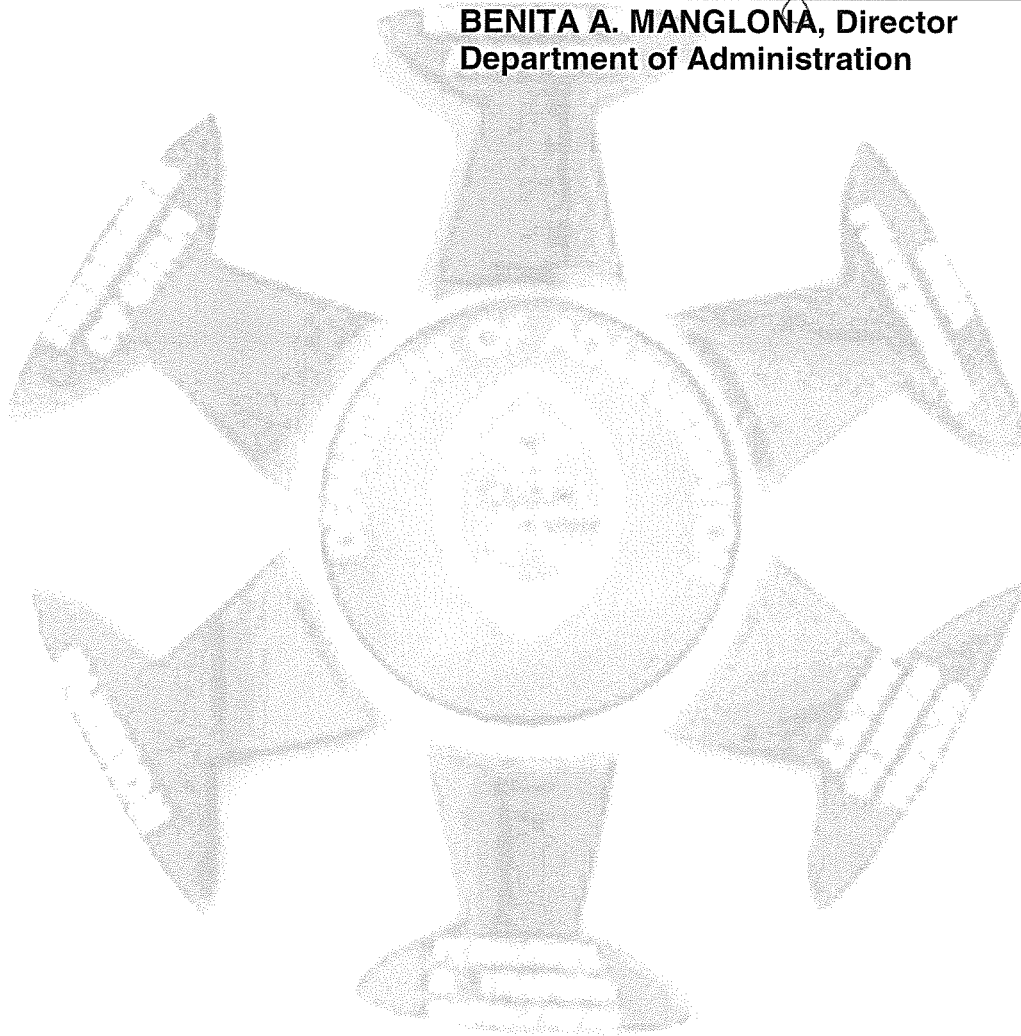
HAY EVALUATION:	KNOW-HOW:	D I 1	152
	PROBLEM SOLVING:	D 3 (33%)	50
	ACCOUNTABILITY:	D 1 C	<u>57</u>
	TOTAL POINTS:		259

AUDITOR I

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



BENITA A. MANGLONA, Director
Department of Administration



AUDITOR II

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.

AUDITOR II**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.

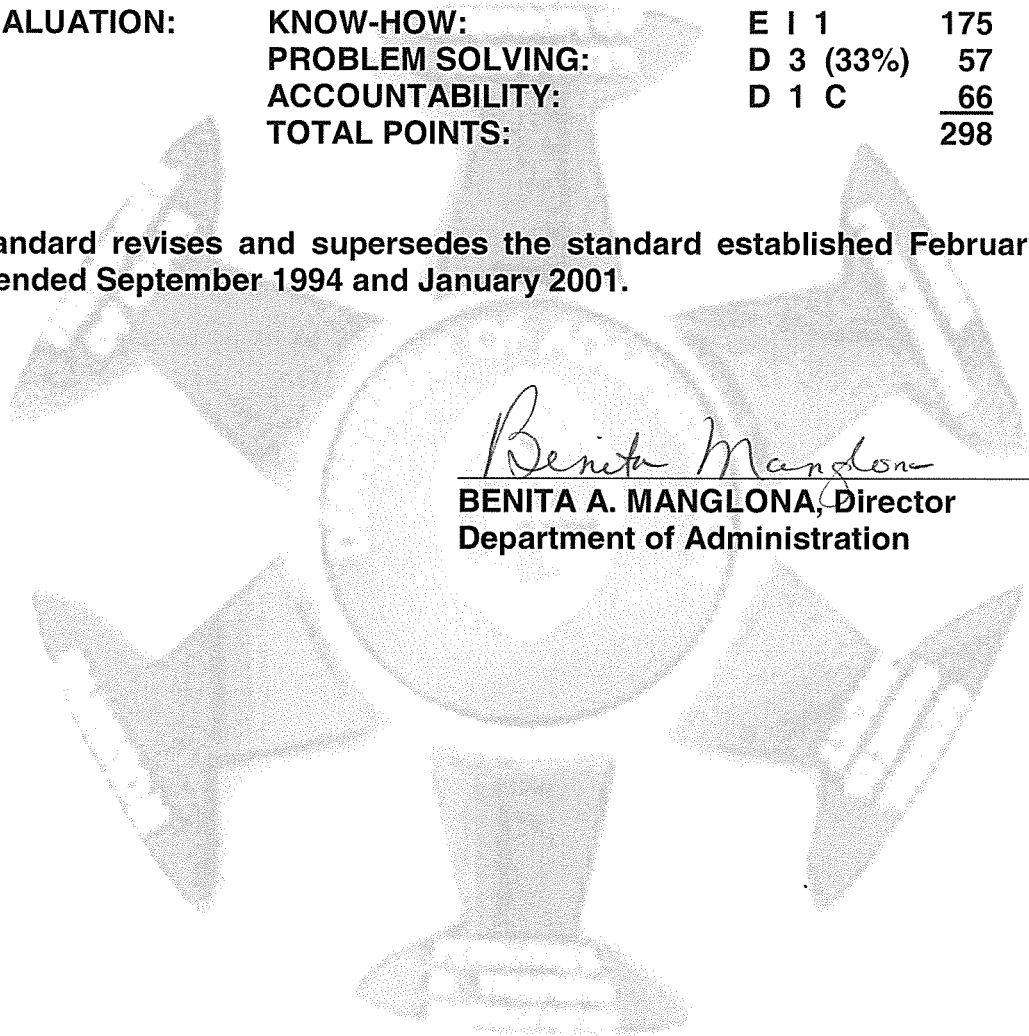
AUDITOR II

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

BENITA A. MANGLONA, Director
Department of Administration

AUDITOR III

NATURE OF WORK IN THIS CLASS:

This is 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 the full range of complex professional auditing duties, including independent work in specialized areas of the profession, and serve as auditor-in-charge in large auditing assignments.

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.)

Leads in the conduct of complex financial, operational, and compliance examinations and evaluations of a variety of programs and activities of the government involving varied and large funding; develops and writes audit program for large audit assignments; tests accounting records and evaluates adequacy and application of accounting financial, and operational control; evaluates the degree of compliance with established laws, regulations, policies and procedures; evaluates reliability of reports, records, and other supporting data; evaluates quality of department's/agency's performance in carrying out assigned responsibilities and the extent to which desired results or benefits are being achieved.

Confers with department/agency officials regarding audit findings and problems.

Writes reports of audit findings, conclusions, and recommendations for more efficient management of government funds and programs.

Performs related duties as required.

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.

Ability to lead the work of others.

AUDITOR III

Ability to interpret and apply pertinent laws, rules and regulations, and other 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 internal auditing techniques and practices.

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

MINIMUM EXPERIENCE AND TRAINING:

- a. Two (2) years of experience as an Auditor II 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.

ESTABLISHED:
AMENDED:

FEBRUARY 1989
SEPTEMBER 1994
JANUARY 2001

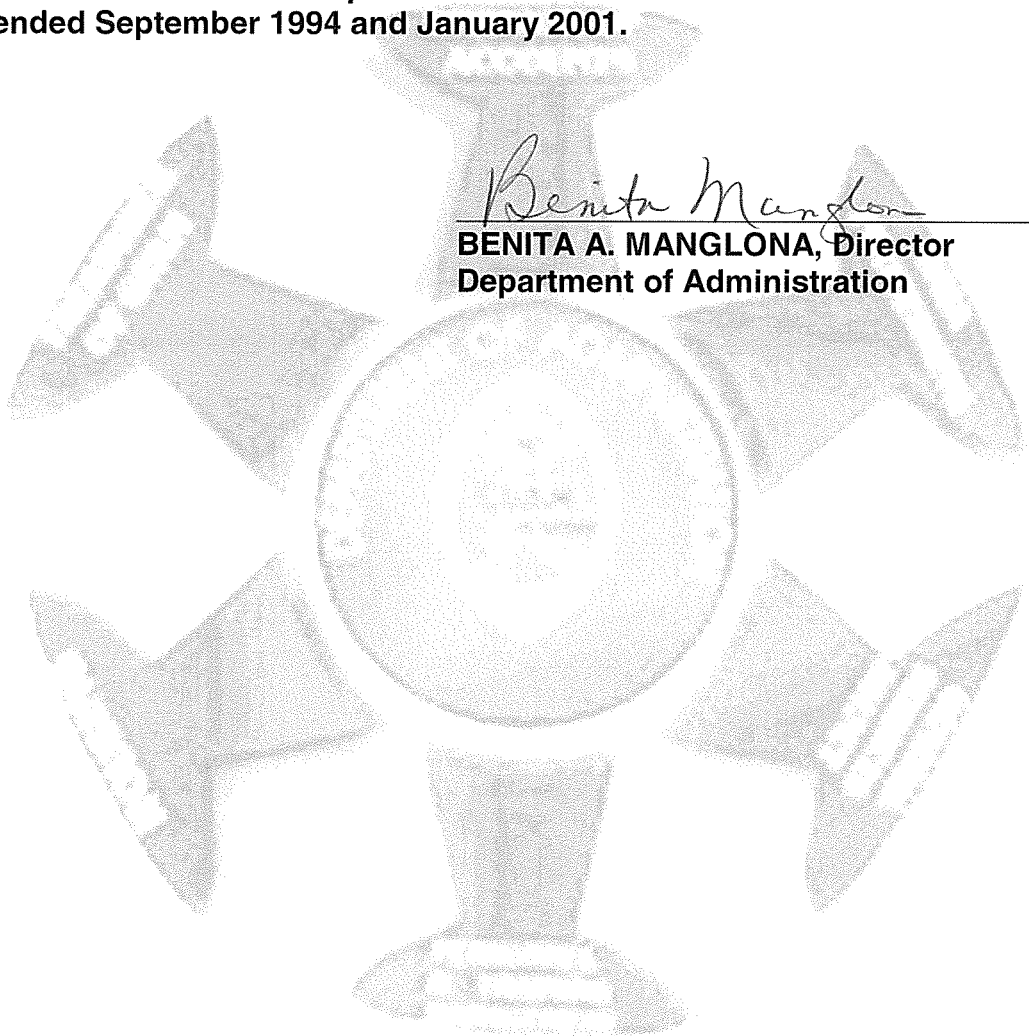
PAYGRADE:

M

AUDITOR III

HAY EVALUATION:	KNOW-HOW:	E I 1	200
	PROBLEM SOLVING:	D 3 (33%)	66
	ACCOUNTABILITY:	E 1 C	76
	TOTAL POINTS:		342

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