



EA NO: FSM-010-11RI  
OPENING DATE: 5/27/11  
CLOSING DATE: 6/27/11

# EXAMINATION ANNOUNCEMENT



Department of Finance & Administration  
Division of Personnel Administration  
F.S.M. National Government

It is the policy of the FSM Government that qualified FSM citizens is given first priority for employment consideration; with other Micronesians and U.S. citizens utilized in position for which no qualified FSM citizens are available.

**POSITION AND SALARY:**

Auditor I	to	Auditor IV
PL-32/1		PL-40/1
\$463.66 B/W		\$695.86 B/W

This is the minimum rate at step one of the grade. Higher rates may be authorized in cases of hard-to fill positions where it is appropriate to the qualifications of the appointee.

**LOCATION:**

Office of Public Auditor  
FSM National Government  
Palikir, Pohnpei FM 96941

**DUTIES (ILLUSTRATIVE ONLY):**

**Auditor I**

Tabulates and examines specific sections of accounts such as accounts receivables disbursement, petty cash, trial balances, bank reconciliations, and voucher audits.; checks for appropriate dates, authorizations, and signature on invoice vouchers; compares purchase order items and prices against receipts and inventories; examines check register, verifying vendor names, amounts, and cross checks with correspondence, receipts, and invoice. Drafts portion of audit report for review by auditor-in-charge; notifies lead auditor of any apparent discrepancies and performs other duties as required.

**Auditor II**

Prepares audit plans, related audit programs, working papers and drafts audit reports for review by supervisors; evaluates and verifies financial records; evaluates systems, procedures, and controls supporting financial records; determines if auditee is in compliance with legal

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requirements; participates in or conducts entrance and exit conference; recommends change which will improve financial records and/or related systems, procedures, or controls, or which will bring auditee into legal compliance; summarizes areas of needed improvement; answers questions of, and works with auditee to implement recommended changes; conducts CFSM public projects, and CIP contract, grant, or sub-grant audits; examines government financial electronic data processing facilities and automated systems to evaluate security, controls and reliability; submits written findings to line audit staff and performs other work as assigned.

#### **Auditor III**

Prepares audit plans, related audit programs, working papers and drafts audit reports; evaluates and verifies financial records; evaluates systems, procedures, and controls supporting financial records; determines if auditee is in compliance with legal requirements; conducts entrance and exit conference; recommends change which will improve financial records and/or related systems, procedures or controls or which will bring auditee into legal compliance; answers questions of, and works with auditee to implement recommended changes; conducts CFSM public projects, and CIP contract, grant, or sub-grant audits; examines government financial electronic data processing facilities and automated systems to evaluate security, controls, and reliability; submits written findings to line audit staff, assists in training subordinate auditors and performs other work as assigned.

#### **Auditor IV**

Plans, organizes, assigns duties and directs work activities of two or more auditors; develops audit plans and approves audit plans developed by subordinates. Develops and alters audit plans and schedules for completion of audits within time limits; receives requests for special or emergency audits and advises the Public Auditor of plans or alters audit schedule accordingly; confers with personnel of agencies who request that special attention be given to some activity being audited; determines how or whether such request can or should be granted, and obtains necessary background information to facilitate auditor's review; revises audit procedures for agencies within audit responsibility; and maintains appropriate records and audit working papers to facilitate audit planning and review; directs, or takes charge of audits where criminal misconduct appears evident, or is reported by a subordinate auditor; prepares draft audit reports, and reviews draft audit reports and working papers submitted by subordinate auditors; verifies working papers to support conclusions and judgment of subordinate auditors; conducts difficult or sensitive entrance/exit conference or interviews with personnel of agencies audited; recommends changes which will improve financial records, systems, procedures and controls, or which will bring auditee into legal compliance; assists auditee in implementing changes; trains subordinate auditors; prepares performance and promotional evaluations of subordinates; performs other work as required.

#### QUALIFICATION REQUIRMENTS:

##### Auditor IV

- Graduation from an accredited college or university with a Bachelor's degree in accounting, plus at least seven years of experience in auditing, two years of which must have been in a progressively more responsible nature. A Master's degree in business administration, public administration, economics, or closely allied field; or certification as a public accountant, Internal Auditor, Information Systems Auditor, Data processor or Management may substitute for one year of the required audit work experience. Work experience in governmental accounting and auditing is preferred.

Auditor III

- Graduation from an accredited college or university with a Bachelor's degree in accounting plus five (5) years of experience in auditing, four year of which must be been in auditing governmental agencies. One year as an Auditor II is a prerequisite.

Auditor II

- Graduation from an accredited college or university with a bachelor's degree in accounting plus four (4) years of experience in accounting or equivalent of which one (1) year must have been in auditing governmental agencies.

Auditor I

- Graduation from an accredited college or university with a Bachelor's degree in accounting plus two (2) years of experience in accounting or equivalent.