

ASSISTANT CHIEF OF AUDITS AND INVESTIGATIONS

DEFINITION

This position is based in the Office of the Virgin Islands Inspector General (VI Inspector General's Office), on St. Croix, USVI. The position reports to the Virgin Islands Inspector General (VIIG) through the Deputy Virgin Islands Inspector General (DVIIG), who under the overall supervision and guidance of the VIIG, directs and administers the audits, investigations, and inspections undertaken by the VI Inspector General's Office as mandated by Title 3, Chapter 40, Sections 1200 – 1206 of the Virgin Islands Code.

The person filling this position is responsible for managing the VI Inspector General's St. Croix Office. As a part of the duties, the person will be involved in planning, developing and directing audit, inspection and investigative programs and activities. The Assistant Chief of Audits and Investigations, in consultation with the Chief of Audits and/or the Chief of Investigations, will monitor the progress of active audits, inspections and investigations, and is expected to ensure that audits, inspections, and investigations are conducted in accordance with Standards for Audit of Governmental Organizations, programs, activities and functions, as prescribed by the Comptroller General of the United States, and applicable investigative standards. The person will be responsible for insuring that work from the St. Croix Office is performed with professional competence, technical accuracy and integrity.

When the Chief of Audits and/or the Chief of Investigations are unavailable or emergency circumstances arise regarding audits or investigations, the Assistant Chief of Audits and Investigations, in consultation with the VIIG and the DVIIG, will provide advice, direction and control as needed.

DUTIES (NOT ALL INCLUSIVE)

- Provides day-to-day management of all activities and functions of the St. Croix branch of the VI Inspector General's Office.
- Assists the Chief of Audits and the Chief of Investigations in developing workload and staff assignment plans, and making preparations for the audits, inspections and investigations to be conducted on St. Croix.
- Recommends and plans programs of audits, inspections and investigations within audit and investigative guidelines.
- Assists in the Development and preparation of guides for accomplishing objectives in individual and special audits, inspections, risk analyses and investigations of departmental activities, functions and programs.
- Plans, directs and guides teams in performing internal and external audits, inspections, and investigations.

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- Participates in the development of detailed audit and investigative programs setting forth the audit and investigative scope, objectives, staff assignments, and time/cost budgets.
- Reviews, approves, or recommends approval of detailed audit and investigative plans depending on type and size of assignments and procedures prescribed by the VIIG and DVIIG.
- Assists in the management of unusually complex or sensitive audits, inspections and investigations, in the development of general or special audit and investigative guides, in the development or presentation of training programs, or in other special assignments required by the VIIG or DVIIG.
- Performs reviews of audit work papers before submission to the Chief of Audits to ensure that they adequately support audit findings and are in compliance with audit standards.
- Performs reviews of investigative evidence before submission to the Chief of Investigations to ensure that they adequately support investigative findings and are in compliance with investigative standards.
- Reviews audit, inspection and investigative reports to ensure that they comply with formats established by the VIIG.
- Appraises performance of assigned subordinates, recommends professional and job assignment development activities, and provides on the job training.
- Provides formalized training to groups of auditors and investigators on technical and administrative subjects on as needed basis.
- Performs other related work as required.

FACTORS-1-KNOWLEDGE REQUIRED BY THE POSITION

Comprehensive knowledge of internal and external auditing and investigative concepts, techniques, methods and procedures.

Comprehensive knowledge of Generally Accepted Government Auditing Standards and Standards for Governmental Organizations and applicable investigative standards.

Ability to communicate clearly and correctly in writing. Written communications may be through such forms as correspondence, briefing papers, reports, and issue papers.

Ability to orally communicate, often in an advocacy role, audit and investigative findings, concepts and procedures to groups and individuals in the private and federal sectors.

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Ability to direct several audit and investigative operations occurring simultaneously.

FACTORS-2-SUPERVISORY CONTROLS

Assistant Chief of Audits and Investigations receives no direct supervision but is under the general guidance of the VIIG and DVIIG. The Assistant Chief of Audits and Investigations confers with the VIIG, the DVIIG, the Chief of Audits and the Chief of Investigations on issues and matters of unusual complexity or great sensitivity.

The Assistant Chief of Audits and Investigations consults with the VIIG, the DVIIG, the Chief of Audits and the Chief of Investigations for technical guidance and assistance relative to the scope, scheduling and location of audits and investigations to be performed and in making any changes or adjustments which may be advisable.

The Assistant Chief of Audits and Investigations also consults with the VIIG and DVIIG for guidance and assistance on administrative and staff training and development matters.

FACTORS-3-GUIDELINES

Generally Accepted Government Auditing Standards (GAGAS), the “Yellow Book”, accounting pronouncements and guidelines issued by the Governmental Accounting Standards Board, local territorial laws and regulations, and U.S. Federal laws and regulations, case laws, statutes, records of legislative hearings, and the procedures and practices of audit and investigative entities. The Assistant Chief of Audits and Investigations may be required to use good judgment in improvising audit and investigative guidelines when no precedents have been set regarding a particular issue at hand.

FACTORS-4-COMPLEXITY

The work of the Assistant Chief of Audits and Investigations concerns planning and directing audits and investigative activities with respect to the programs and activities of the Virgin Islands Government. The VIIG’s programs and activities are mandated by law and encompass a wide area of audit and investigative activity and scope, which affect all areas of government in the Virgin Islands.

The Assistant Chief of Audits and Investigations must develop, implement and supervise audit and investigative approaches and operations and recognize the differences in these various approaches. Our goal is for these audits and investigations to provide an accurate and timely evaluation of a department’s program effectiveness, efficiency, and vulnerability to abuse.

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Each review and evaluation may involve one or more organizational component(s) of the agency within the region, or may involve components on all islands. Each review and evaluation also may cover only a particular activity or they may cover operations or programs agency-wide and affect internal as well as external organizations and interests.

The Assistant Chief of Audits and Investigations will, from time to time, also be required to support, advise and direct investigative personnel when the Chief of Audits and/or the Chief of Investigations are not available.

FACTORS-5-SCOPE AND EFFECT

The purpose of this position is to assist in the planning and supervision of audits and investigations of government programs and activities on St. Croix, whether they are administered by departmental organizations and employees, quasi-governmental organizations, or individuals or firms in the private sector.

The recommendations, conclusions and findings growing out of audits and investigations directed by the Assistant Chief of Audits and Investigations are the impetus for constructive changes in the entity's operations, practices or procedures. Audits and investigations contribute directly to the economical and efficient administration of the Virgin Islands Government, and are often considered by the legislature in formulating legislation impacting on various entities within the government; and by the Governor in formulating long and short-range program objectives and policies frequently consider the audits and investigations.

FACTORS-6-PERSONAL CONTACTS

Co-workers, top management officials in the government and key officials in federal and quasi-governmental agencies, contractor and grantee organizations, public accounting firms, Attorney General's Office staff, professional organizations, and others.

FACTORS-7-PURPOSE OF CONTACTS

To exchange information on sensitive or controversial audits and investigations; to explain audit and investigative findings and recommendations having a government-wide impact on programs and activities; to defend audit and investigative findings or activities and to justify the allocations of funds and other resources for the auditing and investigative function.

FACTORS-8-PHYSICAL DEMANDS

Work is mostly sedentary. Assistant Chief of Audits and Investigations may travel inter-island by aircraft.

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FACTORS-9-WORK ENVIRONMENT

Work is usually performed in an office setting.

MINIMUM QUALIFICATIONS

The successful candidate for this position will have an education and training background in either auditing or criminal investigation.

Auditing Criteria are:

Masters Degree in Business Administration, Accounting or Finance, which includes twenty-one (21) credits in Accounting or Auditing subjects (up to three (3) credits of the twenty-one (21) may be in Business Law); plus two (2) years professional experience in external/internal Auditing.

OR

Bachelors of Arts Degree in the above mentioned field with twenty-one (21) Accounting credits; plus CPA or CFE certification; plus four (4) years professional experience in external/internal Auditing.

OR

Bachelors of Arts in the above mentioned field with twenty-one (21) Accounting credits; plus six (6) years of increasingly responsible professional experience in external/internal Auditing.

Investigative Criteria are:

A Masters Degree in Criminal Justice, Law Enforcement, Criminology or related field with at least two (2) years experience investigating white-collar crimes as a police officer, law enforcement officer or peace officer and certified as a law enforcement officer by a federal, state or territorial agency.

OR

A Bachelor's Degree in Criminal Justice, Law Enforcement, Criminology or related field; plus CPA or CFE certification; plus at least four (4) years experience investigating white-collar crimes as a police officer, law enforcement officer or peace officer and certified as a law enforcement officer by a federal, state or territorial agency.

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At least six (6) years experience investigating white-collar crimes as a police officer, law enforcement officer or peace officer, two (2) years of which was in a management capacity; and certified as a law enforcement officer by a federal, state or territorial agency.