

AUDIT MANAGER

DEFINITION

This position is based in the Office of the Virgin Islands Inspector General (VI Inspector General's Office), in the United States Virgin Islands. The position reports to the Virgin Islands Inspector General (VIIG) and the Deputy Virgin Islands Inspector General (DVIIG) through the Chief of Audits, 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 incumbent of this position is responsible for planning, developing and directing audit programs and activities working either individually or as audit team leader. The Audit Manager monitors the progress of audits or inspections that are in progress. The incumbent is expected to ensure that audits 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. Work is performed with professionalism, technical competence and integrity.

DUTIES (NOT ALL INCLUSIVE)

- Assists the VIIG, DVIIG, and Chief of Audits in developing workload and staff assignment plans, and making preparations for the audits to be conducted.
- Recommends and plans programs of internal and external audits within audit guidelines.
- Develops and prepares guides for accomplishing objectives in individual and special audits, inspections, and risk analyses of departmental activities, functions and programs.
- Plans, directs and guides audit teams in performing internal and external audits or inspections.
- Participates in the development of detailed audit programs setting forth the audit scope, objectives, staff assignments, and time/cost budgets.
- Reviews, approves, or recommends approval of detailed audit plans depending on type and size of audit assignments and procedures prescribed by the VIIG and DVIIG.
- Directs or participates in usually complex or sensitive audits and inspections, in the development of general or special audit guides, in the development or presentation of training programs, or in other special assignment required by the VIIG or DVIIG.
- Performs final reviews of audit work papers to ensure that they adequately support audit findings and are in compliance with audit standards.
- Reviews audit reports to ensure that they comply with formats established by the VIIG.

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- 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 on technical and administrative subjects on as needed basis.
- Coordinates and participates with Federal audit staffs and independent public accountants to provide advice and guidance, and assist in improving the quality of audit effort relating to federal grant activities when assigned.
- Performs other related work as required.

FACTORS-1-KNOWLEDGE REQUIRED BY THE POSITION

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

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

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

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

Ability to direct several audit operations occurring simultaneously.

Ability to plan and direct financial and management audits of large, complex operations, or organizations.

FACTORS-2-SUPERVISORY CONTROLS

Incumbent receives no direct supervision but is under the general guidance of the VIIG, DVIIG, and the Chief of Audits. The incumbent confers with the VIIG, the DVIIG, or the Chief of Audits on issues and matters of unusual complexity or great sensitivity. The Audit Manager consults with the VIIG, DVIIG, or the Chief of Audits for technical guidance and assistance relative to the scope, scheduling and location of audits to be performed and in making any changes or adjustments which may be advisable. The Audit Manager also consults with the VIIG, DVIIG or the Chief of Audits for guidance and assistance on administrative and staff training and development matters.

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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 entities. The incumbent must frequently improvise guidelines because no precedents may be available that apply to the particular issue at hand. In these situations, the incumbent must exercise good judgment in determining the practices or procedures to be followed.

FACTORS-4-COMPLEXITY

The work of the incumbent concerns planning and directing audits and audit-related activities with respect to the programs and activities of the Virgin Islands Government. The Inspector General’s programs and activities are mandated by law and encompass a wide area of audit activity and scope, which affect all areas of government in the Virgin Islands.

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

Each review and evaluation may involve one or more organizational component(s) of the auditee 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.

FACTORS-5-SCOPE AND EFFECT

The purpose of this position is to plan and supervise audits of government programs and activities within an assigned locality, 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 directed by the incumbent are the impetus for constructive changes in the audited entity's operations, practices or procedures. The audits 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. The Governor in formulating long and short-range program objectives and policies frequently consider the audits.

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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 or auditing activities; to explain audit findings and recommendations having a government-wide impact on programs and activities; to defend audit findings or activities and to justify the allocations of funds and other resources for the auditing function.

FACTORS-8-PHYSICAL DEMANDS

Work is mostly sedentary. Incumbent may travel inter-island by aircraft.

FACTORS-9-WORK ENVIRONMENT

Work is usually performed in an office setting.

MINIMUM QUALIFICATIONS

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 four (4) 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.