

## **AUDITOR IV**

### **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. It is the highest non-management position. The position reports to the Virgin Islands Inspector General (VIIG) and the Deputy Virgin Islands Inspector General (DVIIG), through the Chief of Audits, the Assistant Chief of Audits and Investigations, Audit Manager, or an assigned Supervisory Auditor. Under the overall supervision and guidance of the VIIG, the DVIIG 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 assisting the Supervisory Auditor in planning; developing and directing audit programs and activities working either individually or as part of an audit team, and can function as the auditor-in-charge. The Auditor IV is expected to assist the Supervisory Auditor in ensuring that audit programs 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 Supervisory Auditor in planning segments of the audit to be conducted, and completing any preliminary surveys of the area(s) to be audited.
- Participates in the development of certain assigned segments of a detailed audit program, setting forth the audit scope, objectives, staff assignments and time/cost budgets.
- Develops and prepares an action plan for accomplishing specific objectives in an individual and special audit, special study, and risk analyses of departmental activities, functions and programs.
- Acts as the auditor in charge of the audit team and may plan, direct and guide subordinate auditors in performing an internal and external audit or inspection.
- Independently prepares segments of a detailed audit plan, depending on the type and size of audit assignments and procedures prescribed by the VIIG and DVIIG.
- Participates in moderately 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 assignments required by the VIIG and DVIIG.
- Prepares draft reports including findings.

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- Provides the Supervisory Auditor, Audit Manager, the Assistant Chief of Audits and Investigations, and Chief of Audits with opinions regarding the 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.
- May coordinate and participate with US Office of Inspector General 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**

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

Working knowledge of GAGAS auditing and reporting standards.

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 participate in the planning and direction of financial and management audits of large, complex operations, or organizations.

### **FACTORS-2-SUPERVISORY CONTROLS**

Incumbent receives direct supervision from the Chief of Audits, the Assistant Chief of Audits and Investigations, Audit Manager, and/or the Supervisory Auditor, depending on the work assignment. The incumbent is under the general guidance of the VIIG and DVIIG, and may confer with the Supervisory Auditor, Audit Manager, Assistant Chief of Audits and Investigations, and the Chief of Audits on issues and matters of unusual complexity or great sensitivity. The Auditor IV receives technical guidance and assistance from the Supervisory Auditor relative to the scope, scheduling and location of audits to be performed, and in making any changes or adjustments, which may be advisable. The Auditor IV is guided and assisted by the Supervisory Auditor on administrative, staff training and/or development matters.

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### **FACTORS-3-GUIDLINES**

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, U.S. Federal laws and regulations, case law, 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 assisting the Supervisory Auditor in planning and directing audits and audit-related activities with respect to the programs and activities of the VI Inspector General’s Office. The VIIG’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 participate in developing, implementing and supervising audit approaches and audit operations and recognize the differences in these activities. 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 assist the Supervisory Auditor in planning and supervising audits of government programs and activities within an assigned locality, whether departmental organizations and employees, quasi-governmental organizations, or individuals or firms in the private sector administer them. The recommendations, conclusions and findings growing out of audits conducted 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 two (2) years professional experience in external/internal auditing.

**OR**

Bachelors of Arts in the above mentioned field with twenty-one (21) Accounting credits, plus CPA or CFE certification; plus two (2) years professional experience in external/internal Auditing.

**OR**

Bachelors of Arts in the above mentioned field with twenty-one (21) Accounting credits, plus four (4) years of increasingly responsible professional experience in external/internal Auditing.