

# EXAMINATION ANNOUNCEMENT



Office of Personnel Administration  
FSM 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 positions for which no qualified FSM citizens are available.

**POSITION AND SALARY:**

Senior Auditor

PL-42/1

\$1,177.58 B/W + \$40.00 Cola (\$1,217.58 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):**

Assign assisting staff to establish audit working paper file; Assign staff to prepare require housekeeping documents for the working paper file; Review housekeeping documents prepared by assisting staff auditors; Develop pre-survey plan which consist of the procedures that will be carried out during the planning phase; Held a team conference meeting request for the auditee; Review the work of the assisting staff pertaining to the assigned procedures; Research to better understand the audit subject and for leading practices relevant to the audit subject; Conduct pre-survey meetings with the auditee; Develops surveys results of the preliminary findings; Prepares audit plan; Prepare risk assessment based on the audit subject; Review comments from Supervisor/AM on the audit plan, risk assessment and the survey result; Prepares engagement letter for Audit Manager and Public Auditor review; Conduct entrance conference; Analyze and assess documents provided by auditee; Verify preliminary findings; Research and benchmark; Review the work for the assisting staff; Prepare and review documents for fieldwork verification conference; Draft Audit Report for Audit Manager and Public Auditor review; Prepare the audit file/working papers. Review and incorporate necessary changes to the draft report as a result of Audit Manager and Public Auditor's review; Prepare exit meeting letter; Conduct Exit conference; Assist Audit Manage in finalizing the audit report before issuance; Review and validate audit findings for ongoing audits; Fix incomplete audit files/audit working papers; Other duties as required and assigned.

**QUALIFICATION REQUIRMENTS:**

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 Accountant may be substituted for one year of the required audit work experience. Work experience in governmental accounting and auditing is preferred.

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Government Personnel Office