



OFFICE OF THE PUBLIC AUDITOR

Republic of Palau

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2021 PERFORMANCE REPORT



REPUBLIC OF PALAU

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Office of the Public Auditor

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His Excellency Surangel Whipps, Jr.
President of the Republic of Palau
Office of the President
Ngerulmud, Republic of Palau

And

The Honorable Hokkons Baules
President of the Senate
Senate, Eleventh Olbiil Era Kelulau
Ngerulmud, Republic of Palau

And

The Honorable Sabino Anastacio
Speaker, House of Delegates
House of Delegates, Eleventh Olbiil Era Kelulau
Ngerulmud, Republic of Palau

Dear Gentlemen,

Pursuant to RPPL No. 6-11, Budget Reform Act of 2001 and its amendment, I transmit herewith the Office of the Public Auditor's 2021 Performance Report.

Thank you for your attention in this submission.

Sincerely,

Satrunino Tewid
Acting Public Auditor
Republic of Palau

Enclosure

ABOUT THE OFFICE OF THE PUBLIC AUDITOR

The Office of the Public Auditor (OPA) is an independent agency of the Government of the Republic of Palau (ROP). It is established under Article XII, Section 2(b) of the Constitution of the Republic of Palau and the Public Auditing Act of 1985 (PNCA 40 Chapter 2) . The OPA is headed by a Public Auditor, who is appointed for a six-year term by the President of the Republic with the advice and consent of the Palau National Congress, the Olbiil Era Kelulau (OEK). Article XII, Section 2(b) of the Constitution mandates that the Public Auditor shall inspect and audit accounts of every branch, department, agency, and authority of the national government, and of all other public legal entities or nonprofit organizations that receive public funds from the National Government.

VISION

To be an effective and efficient public watchdog on the use and safeguarding of public resources.

MISSION

The Mission of the OPA is to institutionalize effectiveness, efficiency, accountability, and transparency in government operations, programs, activities, and functions.

OUR VALUES AND GOALS

The OPA operates as an independent oversight agency responsible to the people and government of the Republic of Palau. The OPA highly values and safeguards its independence as it serves as the pillar that supports the objectivity and integrity of its work. Our goal is to improve/strengthen operations through audits by working with management to implement corrective actions.

We abide by the highest ethical standards and have the resolve to tell our stakeholders how their money is working to serve the good of the public and also tell them when it is not. Our core values help us fulfill our mission and include:

- placing the highest value on objectivity and independence to ensure integrity in all we do;
- conducting our work with professionalism and dedication;
- striving for continuous improvement; and
- encouraging the development of the skills and expertise of all who work in the OPA.

We strive to fulfill this mission by making tools available to management that they can use to improve operations. This is accomplished by conducting audits in an objective, impartial and unbiased manner and providing management with findings and recommendations for improvement. We plan and perform our audits in accordance with U.S. Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions.

The OPA is expressly charged by law to prevent fraud, waste and abuse in the collection and expenditure of public funds. Accordingly, we make recommendations in our audit reports on how to improve and strengthen internal controls and on ways that agencies can manage their funds more effective, more accountable, and in compliance with applicable laws, rules and regulations. We follow

up on our audits to make sure that our recommendations are being implemented to improve programs and operations.

When our audits disclose suspected cases of fraud, violations of law or other irregularities, we report these to the Attorney General or the Special Prosecutor for further investigation and possible prosecution. The successful prosecution of financial crimes against the Republic is essential to the deterrence of such misconduct in the future.

HIGHLIGHTS

➤ Impact of Pandemic to Audit progress

In the wake of the COVID-19 Pandemic and the preventive measures implemented around the world to prevent its spread, disrupting both private and government sector business activities, including audits, the U.S. Office of Management and Budget issued a Memorandum extending the deadline for the Single Audit of the Republic of Palau national government for up to six (6) months; thus, extending the deadline from June 30 to December 31.

The pandemic impacted the norms of conducting audits, from on-site to virtual audits, the latter requiring that audit procedures be reworked to accommodate audit by digital technology via internet, therewith delaying the financial audit of the ROP, Component Units, and Agencies and even State Governments.

The finalization of the ROP Single Audit rolled over passed the December 31 deadline, which the ROP obtained extension approval, and was finally issued on February 15, 2021.

The State Governments' Financial Audits progressed gradually as the auditors conducting the financial audit of the National Government and Component Units were also responsible for the financial audit of State Governments.

PRIORITY AND CRITICAL ACHIEVEMENT AREAS

Description	Performance Measure	Current Status	Cause	Effect	Solution
1. Implement RPPL No. 9-9: State Financial Audits and Rules of Compliance					
a. Financial Audits of State Governments	Update State Audits	Outsourced FY2017-2016 audits to Independent Accounting Firms	State does not have skilled staff to prepare Revenues and Expenditures Statements. OPA is working with State Governments to construct “clean” Revenues and Expenditures Statements to be audited	Delay in providing financial statements and audit documentation affects timeliness of audit. The OPA provides oversight (CBP) is conducting audits and audit oversight. The CBP is driven independent auditors and state governments to ensure that the audits are completed in a timely manner.	As part of the Local Governance Strengthening Project, the Ministry of State and the OPA have partnered to provide training to State Governments on preparing financial statements and developing Standard Operating Procedures for State Governments.
b. RPPL No. 9-9 mandates the Public Auditor to promulgate Rules and Regulations of Financial Accountability for State Governments	Compliance with Rules and Regulations of Financial Accountability and Financial Audit.	The Rules and Regulations have been promulgated and issued. The OPA has partnered with the Ministry of State via the Local Governance Strengthening Project to provide training and develop Standard Operating Procedures (SOP) for the five (5) Pilot States initially selected to jump-start the project, leading to		SOP will standardize financial operations of the State and create uniform operating systems for State Governments using the QuickBooks accounting software.	Standard Operating Procedures for State Governments and QuickBooks accounting system.

		greater financial accountability and transparency.			
Description	Performance Measure	Current Status	Cause	Effect	Solution
2. Human Resource System					
a. Develop a Pay Scale and Human Resources system for OPA	Bidding completed, contract awarded	Consultant has completed a “Draft” policies and procedures and is presently undergoing review by the OPA. Consultant will meet with OPA to discuss the “Draft” report and thereafter finalize the report	Lack of a separate Human Resources Policies and Procedures for OPA	Not being able to offer competitive pay and other incentive compensation schemes to attract qualified Palauans and retain professional staff	Establish a separate human resources policies and procedures for the OPA
b. Develop a Code of Ethics for the OPA	Uniform Code of Ethics for all OPA employees	Concurrent with implementation of HR System	Lack of a comprehensive Code of Ethics for OPA	Ineffective and inefficient mechanism to control and deter potential conflict of interest	Incorporate into the Human Resource policies
c. Revise Organizational Structure to align with OPA’s mandates	Establish clear and concise line of authority and responsibility	Concurrent with implementation of HR System	Lack of clear line of authority and responsibility	Can potentially affect the flow of work, lines of authority, and reporting	Clear and concise Organizational Chart for OPA
d. Professional Staff Development: Continuing Professional Education Training for Auditors	In accordance with Generally Accepted Government Auditing Standards (GAGAS), auditors who perform government audits must comply with Continuing	Solicit resources through U.S. Technical Assistance to fund the required training programs	The CPE requirement is required by GAGAS, which the OPA follows in conducting audits	If OPA fails to comply with the CPE requirement, its audit reports will have to be modified to that extent	Request training grants from by the U.S. DOI or request local funding.

	Professional Education (CPE) requirements. GAGAS requires a minimum of 80 hours of CPE every two (2) years, 20 hours of which must be acquired in any one year.				
Description	Performance Measure	Current Status	Cause	Effect	Solution
3. Implement TeamMate – Audit Management System					
TeamMate Audit Management System	Implement TeamMate	Establish policies and procedures, templates and other works requisite to implementation of Teammate	Need to convert from paper to electronic-based audit process to make the process more effective and efficient	Status quo consumes a lot of paper, storage space and is less efficient	Implement TeamMate
Establish an Audit Findings and Recommendations Follow Up Tracking System (a component of TeamMate)	Concurrent with implementation of TeamMate Audit Management system.	Prepare policies and procedures	TeamMate will automate the audit recommendation tracking system, making the process more effective and efficient.	Status quo is much harder to track and monitor	Implement audit recommendation tracking system concurrently with TeamMate
4. Communications Strategy					
Promote public awareness of the roles and functions of the OPA	Develop a Communications Strategy to among other functions promote public awareness of the roles and functions of the OPA.	The OPA is working with the Pacific Association of Supreme Audit Institutions (PASAI) to develop a Communications Strategy for the OPA, to communicate with stakeholders and general public the results of OPA works	Lack of public awareness of the roles and functions of OPA	Lack of awareness and understanding in the general public, stakeholders, and other sectors of society of the roles and responsibilities of OPA.	Establish an effective public awareness program Communications Strategy in planning stages pending the lifting of COVID Pandemic lockdown.

Description	Performance Measure	Current Status	Cause	Effect	Solution
5. Strategic Plan					
Strategic Plan	Update Strategic Plan	The OPA has been working to implement its previous Strategic Plan. The OPA needs to update its Strategic Plan to reflect current standing: plans that have been implemented, plans still requiring further work and resources needed, and plans for the next five (5) years.	The Strategic Plan needs to be updated so that OPA can focus its resources strategically to areas most needed.	The OPA becomes more effective and efficient in the use of its resources to conduct operations.	Update the Strategic Plan to reflect current and future conditions moving forward

MISSION: MEDIUM-TERM GOALS

No.	Description	Baseline/Status	Verifiable Indicator
1.	Government Building to house Office of the Public Auditor	Looking for land and grant to fund the construction of the building	OPA plans to approach the new President to discuss this proposal and move forward following the outcome of the discussion.
2.	Performance-Based Budgeting Test Model	Identify agency as model for test run	Identify activity in agency to conduct measurement system
3.	Continue recruitment program for OPA with regional and other universities	Collaborate with Palau National Scholarship Board	Number of students majoring in accounting and business related field
4.	Professional Certifications i.e., CPA, CIA, CFE, CGFM, etc., for Staff	Number of staff enrolled in professional certification programs	Discuss proposal with Graduate School-Pacific Island Training Initiative and Guam AGA for certification courses
5.	Create time budget/cost for each audit to better manage and control time/cost of each audit	The OPA plans to use TeamMate audit management system to keep track of the time and cost of each audit.	All engagements have budgets and timelines that are reviewed and approved by management as a way to manage and control audits.
6.	Work with PCC to start Basic Accounting classes for State Government Finance staff	Discuss proposal with President of PCC	Number of State Finance Personnel interested in taking courses

CORE BUSINESS PROCESS (CBP)

No.	Description	Performance Measure	Benchmark/ Target	2019	2020	2021	
						YTD	Projected
1.	Financial Audits: Single Audit of the National Government and 12 component units and agencies for FY 2019 FY 2020	Completion and issuance of the Single Audit of the National Government and 12 component units and agencies					
			100%		95%	5%	
			100%			20%	80%
2.	Performance Audits of National Government Programs, activities and functions and requested audits from National Congress, donor-sponsored grants and other requests	Target vulnerable national government programs, activities and functions and requests		90%	100%	10%	90%
3.	Financial Audits of 14 State Governments for Fiscal Year 2017 and 2016 Financial Audit of 14 State Governments for Fiscal Years 2018 and 2019 Rules of Compliance for State Governments (RPPL No. 9-9)	Number of State financial audits completed for FYs 2016 and 2017 Promulgate rules of compliance by which all state legislatures and governors shall comply with in the expenditure of public funds	100% 100% 100%	50% completed	30% 10%	10% 20%	10% 70%
4.	Palau Board of Accountancy (RPPL 3-71) Screening, licensing, and permitting CPAs to practice Accountancy in the Republic of Palau	Number of applicants	100%	100%	100%	100%	
5.	Budget Reform Act of 2001 (RPPL 6-11) Attestation Audits of Performance Reports	Conduct attestation audits of Performance Reports. OPA has not conducted attestation audits due to lack of manpower	100%	0%	0%	0%	0%

6.	Code of Ethics Act (RPPL 5-32) Audits of Financial Disclosure Statements	Conduct audits of campaign statements of candidates to the offices of the President and Vice President of the Republic and randomly audit other campaign statements filed under this chapter. The OPA has not conducted these audits due to lack of manpower.	100%	0%	0%	0%	0%
7.	Work with the Special Prosecutor or Attorney General in conducting investigations	On a need, case-by-case basis, based on audit findings.	100%	50%	60%	50%	50%

IDENTIFICATION OF SERVICE POPULATION

The OPA is mandated by law to transmit its audit reports to the auditee and the leadership of the Republic. Audit reports are also posted to the OPA website (www.palauopa.org) and accessible to the public. Hence, if management of the audited organization does not take corrective action to implement the audit recommendations or to address the deficiencies contained in the audit report, employees of the organization could be affected, services provided by the organization could be affected, the consumer public receiving these services could be affected, and most importantly, the taxpayers whose tax dollars may be funding the organization or program may not be receiving the goods or services in the most economical and effective manner. In addition, if the audited organization receives U.S. Federal grants, and fails to take corrective action, future grant assistance may be jeopardized, resulting in either the suspension or reduction of program services to program recipients. Likewise, for projects or programs funded by other donor countries or organizations, failure to implement audit recommendations could also put program funding at risk as donors become aware that management is not taking corrective action to improve or strengthen program administration weaknesses.

The OPA's audit reports, as well as those issued by private CPA firms, provide information and tools in the form of audit findings and recommendations with which management can take corrective action to improve operations in order to run programs/projects more efficiently and effectively. In addition, the public has access to these audit reports (information) and can use the information to assess how their tax dollars are being put to work for them and whether those entrusted the responsibility are administering the funds in accordance with applicable laws and regulations. The Public can provide feedback to their elected officials to affect changes. The OPA's website publishes these audit reports to provide the public access to the reports.

The Olbiil Era Kelulau, Senate and House of Delegates, have Committees with oversight responsibilities. These Committees, at times, request the OPA to conduct audits of specific programs or activities. The results of the audits provide information that the Committees use to conduct their oversight responsibilities.

In addition, donor countries, organizations, and individuals use these reports to assess how effective their donations are performing and whether the Republic is administering the grants in accordance with the terms and conditions of the grant agreement.

PROPOSALS FOR COLLECTING NEW PERFORMANCE INFORMATION

The OPA continues to move forward to implement the TeamMate Audit Management Software (AMS) system. The audit management software system will facilitate the conversion of audit working papers from paper format to electronic. This will allow auditors to keep audit data and evidence in electronic format and allow supervisors easy access to working papers for review; thus, making the review process more efficient and effective and greatly reducing the volume of papers and storage requirements. The AMS is also designed to keep track of time budget (for audits) versus actual time, a process that OPA has been having difficulty over the years in implementing. This will improve the efficiency and effectiveness of the audits by allowing the Audit Manager and Public Auditor to continuously monitor each audit to keep track of budget (cost) versus actual and meeting with the auditor in charge to determine cause for cost (time) overruns. In addition, the process will enable the OPA to maintain a database on the cost of each audit with which to better manage the cost of audits. In addition, the OPA will use the AMS system to collect and keep track of data (costs and related information) of the State Government Financial Audits.

The AMS will also enable the OPA to analyze its processes, identify procedures that can be revised to make the audit more effective and efficient in order to reduce cost. In addition, the AMS will facilitate the implementation of the audit recommendation tracking system, which will enable the OPA to keep track of auditee's implementation of corrective actions to resolve audit findings and recommendations and report to the leadership on those open recommendations. Moreover, the OPA has established its website and will monitor the website to keep track of citizens and entities inquiring information from the website. The OPA also has oversight

responsibilities in the conduct of the Single Audit of the Republic of Palau National Government and its Component Units and Agencies. The OPA has held annual meetings with the auditors and management of each audited entity to discuss how the audit process can be made more efficient and effective in terms of 1) preparing and issuing a Request for Proposal, 2) selection of contractor, 3) provision of records and schedules for audit, 4) issuance of draft report, 5) preparing responses to draft report, and 6) issuance of final report.

DOCUMENTATION AND ANALYSIS OF PAST AND PROJECTED PERFORMANCE

The OPA's main Core Business Process (CBP) is conducting audits and audit oversight. The CBP is driven primarily by human resources. Presently, the OPA has an Acting Public Auditor, 3 Senior Auditors, and 3 Juniors Auditors. Since the departure of its Audit Manager in September 2018, the OPA has been operating without an Audit Manager. The Audit Manager's position is especially critical to the OPA in facilitating the timelines and quality of audits and the quality of On-the-Job training for junior professional staff. At the current staffing level, the OPA has not been able to implement its other audit mandates, such as audits of Campaign financial disclosures statements and Performance Reports attestation audits. The OPA will need additional manpower in order to take on these mandated audits. Most importantly, the OPA needs to fill the position of the Audit Manager to further strengthen its audit capacity and the quality of its work. The OPA needs to address the priority areas below:

- Hire more auditors in order to increase its capacity to carry out its mandate
- Oversight responsibilities on the Single Audits and Financial Audits of State Governments
- Attestation Audit of performance reports, audits of campaign financial disclosures, Performance Audits of select national government programs, activities and functions, audits of grants, and such other duties and responsibilities

The OPA is currently recruiting to hire additional staff and, once fully staffed, will review its mandate and develop a plan to execute it.

Another priority area of the OPA is to implement the TeamMate Audit Management System, which will automate the audit process of OPA. Once the system is implemented, the OPA plans to formulate a training plan whereby all staff auditors are trained and become proficient on the use of the system for audits. This will make the audit process more effective and efficient in that all the work will be done electronically, not on paper. Electronic working papers will also support faster review of working papers and related processes. It will also mean less physical space for storage of working papers and more for auditors to do their work. It will also enable the OPA to closely monitor each audit to keep track of budget (time budget) versus actual time. The digital system will also mean that the OPA can scan documents at the clients' workplace and take it back to the office to work. This will eliminate overnight stay and cut costs. The timely provision of records dictates the amount of time spent on the fieldwork part of the audit. The OPA will continue to work with its clients to ensure timely provision of records.

PERFORMANCE OBJECTIVES AS AN INCENTIVE FOR IMPROVING PROGRAMS AND SERVICES

1. Increase in budget to hire more professional staff (Auditors)
2. Sufficient budget to provide competitive compensation for professional staff based on skill level and experience.
3. Sufficient budget to provide for professional certification of qualified staff, i.e. CPA, CGFM, CFE, CIA, etc.

4. Sufficient budget to provide for professional development (training) including CPEs of staff: Previous and existing budget is not sufficient to obtain professional development training for staff.
5. Sufficient budget to secure a permanent office space for OPA
6. Sufficient budget to procure office equipment to accommodate staff increase

JUSTIFICATION: PERFORMANCE MEASURES

1 - 3. Core Business Process: Conducting Audits

The Annual Single Audits of the Republic of Palau National Government, Component Units and Agencies are required by ROP law, the Compact and U.S. Federal financial assistance programs. The only meaningful performance measure that can be attributed to these audits is the timeliness by which the audits are completed and submitted to the appropriate authorities, which is set by law, June 30 each year.

Performance Audits on the other hand, in terms of timeliness, are dependent on the subject matter (complexity) of the audit, the amount of resources assigned to the audit, and the objectives of the audit. Thus, in terms of effectiveness and efficiency of a given audit, it can be measured by comparing time budget to actual time. As previously mentioned, however, when records and documents are not provided on time, it can significantly distort actual time spent on an audit. In addition, agencies, programs, or activities pre-selected for audit are not set in stone, as requests for audits may require rearrangement of plans, priorities, and reassignment of resources to accommodate requests.

State Government Financial Audits

Pursuant to RPPL No. 9-9, the Public Auditor is mandated to conduct annual financial audits of State Governments. Due to lack of capacity, the OPA has been unable undertake the financial audits and therefore the Olbil Era Kelulau beginning in fiscal year 2018 forward has been appropriating funds to pay for the annual financial audit of State Governments. The financial audits for the following State Governments have been completed for fiscal years 2016 and 2017: Aimeliik, Angaur, Hatohobei, Kayangel, Melekeok, Ngaraard, Ngarchelong, Ngatpang, Ngchesar, Ngiwal, and Sonsorol. Ngeremlengui and Ngardmau are almost complete while Peleliu is undergoing fieldwork.

In addition, the FY 2018 and 2019 financial audit of State Governments was awarded in FY 2020 and State Governments, with assistance from OPA, is preparing the requisite financial statements to be audited. The audit fieldwork should start soon after the submission of the financial statements to auditors.

The OPA and the independent CPA firms have determined, for now, that the most practical and cost-beneficial approach to conducting the financial audit of State Governments would be to apply the American Institute of Certified Public Accountants' (AICPA) practice guide entitled "Applying Special Purpose Framework in State and local Governmental Financial Statements." The Special Purpose Framework will use the "Cash-Basis" of Accounting: cash receipts and disbursements. This approach will shorten the time required to complete the audit and reduce the cost at the same time. The OPA will continue to train state finance staff and monitor the accounting functions, and will assess each State's progress and, upon certification, will declare a state government readiness to graduate to a full financial audit.

In addition, the RPPL No. 9-9 requires that the Public Auditor shall promulgate rules of compliance by which State Legislatures and Governors shall be held publicly accountable for expenditure of public funds. The Public Auditor has promulgated and issued the regulations and has initiated training jointly with Ministry of State, Bureau of Domestic Affairs, through the Local Governance Strengthening Project to develop Standard Operating Procedures for the initial five (5) Pilot States . Upon completion of the initial pilot program, the OPA hopes to further collaborate with the Ministry of State to deliver the same training to the remaining eleven (11) State Governments.

4. Core Business Process: **Screening, Licensing, and Permitting CPAs to Practice Accountancy in Palau**

The Palau Board of Accountancy's primary responsibility is screening, licensing, and permitting CPAs (individuals and firms) to practice accountancy in the Republic of Palau. The Public Auditor is the Chairman and is responsible for the administrative functions of the Board. A useful performance measure that can be attached to the function of the Board is the timeliness by which applications are processed (screened) and the number licenses and permits issued. However, this also depends on the completeness of applicant's application. For FY 2020, the Board issued 13 permits and collected \$840 in fees.

5. Core Business Process: **Attestation Audits of Performance Reports**

The Budget Reform Act, RPPL No. 6-11, requires the OPA to conduct attestation audits of agencies performance reports. The OPA has not been able to undertake these audits due to insufficient manpower resources.

6. Core Business Process: **Audits of Financial Disclosure Statements**

The Code of Ethics Act mandates the OPA to audit financial disclosure statements of candidates for the offices of the President, Vice President and selected candidates to the Palau National Congress. The OPA has not been able to undertake these audits due to insufficient manpower resources.

7. Core Business Process: **Working with Special Prosecutor or Attorney General in conducting investigations.**

The Office of the Public Auditor actively works with the Special Prosecutor on a case-by-case basis on investigating financial crimes. Most of these cases arise from the Office of the Public Auditor's audit reports, which are referred to the Attorney General or the Special Prosecutor for further investigation and prosecution. If the Attorney General is conflicted out of a case, then the Special Prosecutor takes on the case.

PERSONNEL

At present, the OPA’s personnel is comprised of the Acting Public Auditor, Audit Manager (Vacant), 3 Senior Auditors, 3 Junior Auditors, and 2 Administrative support staff. Presently, the OPA is recruiting for an Audit Manager and four (4) more Junior Auditors to augment the demand for audit services. The hiring to fill these positions is critical to the commencement and timely completion of performance audits. The table below lists the current employees of the OPA:

Position Title	Pay Level Grade/Step	Salary Range Base End		Full Staffing					
				Position (s)		Status		Funding Source	
				Filled	Vacant	CS	Exempt	Local	Other
Public Auditor	18/14	\$65,000	-	1	0	0	1	1	0
Audit Manager (vacant since 09/18/2018)		\$75,000	-	0	1	0	1	1	0
Senior Auditor III	15/14	\$38,371	-	1	0	0	1	1	0
Senior Auditor II	15/12	\$34,607	-	1	0	0	1	1	0
Senior Auditor I	14/13	\$30,939	-	1	0	0	1	1	0
Junior Auditor III	12/7	\$18,879	-	0	0	0	1	1	0
Junior Auditor II	12/4	\$17,079	-	0	0	0	1	1	0
Junior Auditor I	12/1-3	15,740	\$16,619	2	3	0	5	5	0
Audit Intern		\$8,320	\$10,400	1	0	0	1	1	0
Administrative Officer/ System Administrator	14/13	\$30,939	-	1	0	0	1	1	0
Administrative Assistant	12/12	\$23,310	-	1	0	0	1	1	0

POSITION SPECIFICATIONS (Regular Employees)

Public Auditor (PA): Manages the administrative functions of the OPA including supervising the administrative and audit staff. The PA manages the audit functions including preparing and drafting all official correspondences and reports; plans, assigns, manages and reviews audits performed by staff auditors; prepares and drafts all audit reports; attends to responsibilities and obligations to regional and international memberships; prepares and testifies the OPA’s Budget before the OEK, and such other duties and responsibilities.

Audit Manager (AM): Working with the PA, the AM plans, schedules, manages and supervises all audit activities. The AM also provides On-the-Job training to audit staff; reviews their work and drafts audit reports. Further, the AM keeps abreast of revisions to Government Auditing Standards (GAS) and ensures that audits are conducted in accordance with GAS and the OPA’s Audit Manual. In addition, the AM assists the PA in preparing the OPA’s annual audit plan together with the staff auditors, oversees audit planning and programs with staff auditors, advises the Public Auditor of the progress of audits, monitors audit budget vs. actual time and meet weekly with auditors to discuss the status and progress of each audit and performs other related duties assigned by the Public Auditor.

Senior Auditor: Conduct interviews; perform on-site reviews; and collect, verify, and analyze information; Ensure that General Accepted Governmental Auditing standards are followed in audit work; Plan audit work to ensure that audit results satisfy audit objectives; Prepare audit reports, as required; Follow-up on prior audits to ensure implementation of corrective action; Coach and Review the work of Junior Auditors; Perform other duties as assigned.

Junior Auditor: Conduct interviews; perform on-site reviews; and collect, verify, and analyze information; Ensure that General Accepted Governmental Auditing standards are followed in audit work; Plan audit work to ensure that audit results satisfy audit objectives; Prepare audit reports, as required; Follow-up on prior audits to ensure implementation of corrective action; Perform other duties as assigned.

Administrative Officer/System Administrator: Provides advice and counsel to the Public Auditor with respect to the administrative matters within the office; Maintain all fiscal activities and the Office Technical library; Develops administrative controls to ensure adequate maintenance, accountability, and control over office's equipment and supplies; Develops office administrative policies and procedures for uniform application; Develops and implements the office performance appraisal system; Develops all administrative forms and database programs essential to office operations; Maintains and controls all administrative files and all correspondences for review and/or signature by the Public Auditor; Maintains all correspondences, information files, and all confidential information for security purposes of the office; Maintains office computer system and provides computer training to the staff; maintains and monitor all audit staff CPEs and advises the PA of audit staff training needs, performs other duties as assigned by the PA.

Administrative Assistant: Prepares letters, memos, planners, and audit-related forms; Maintains the agenda calendar for the Public Auditor and schedules all meetings; Monitors staff trips and maintains a log of staff fieldwork locations; Controls all correspondences for review and/or signature by the Public Auditor; Maintains all correspondences and information files for the office; Maintains confidential information for security purposes of the office; Maintains, controls, and catalogs all audit reports, working papers files, and other audit related data and information; Receives all incoming telephone calls and visitors; Maintains all incoming and outgoing audit related correspondences and confirmations; Perform other duties as assigned.

OFFICE OF THE PUBLIC AUDITOR

RPPL 11-03 FY 2021 Annual Budget \$615,000

FY2021 Budget Allocation		
Description	Amt	%
Payroll	468,000	76%
Professional & Tech Srvs	1,000	0%
Repair & Maintenance	5,000	1%
Rentals	87,000	14%
Communication	6,000	1%
Other Purchased Services	10,000	2%
Electricity & Water	15,000	2%
General Supplies, Fuel	15,000	2%
Property Allotment	-	0%
Other Services	8,000	1%
	615,000	100%

