

# OFFICE OF THE PUBLIC AUDITOR

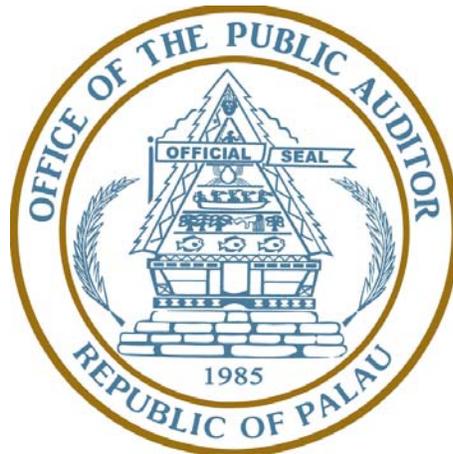
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## 2014 PERFORMANCE REPORT

## **What is the Office of the Public Auditor**

The Office of the Public Auditor (OPA) is an independent agency of the Republic of Palau Government. It is established pursuant to Article XII, Section 2 of the Republic of Palau Constitution. The OPA is headed by a Public Auditor, who is appointed for a six (6) years term by the President with the advice and consent of the Olbiil Era Kelulau. Pursuant to Article XII, Section 2(b) of the Constitution, the Public Auditor shall inspect and audit accounts in every branch, departments, agency, or statutory authority of the national government and in all other public legal entities or nonprofit organizations receiving public funds from the national government.

### **Vision**

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

### **Mission Statement**

**The mission of the OPA is to conduct audits to institutionalize economy, efficiency, accountability, and transparency in government operations, programs, activities, and functions.**

The OPA endeavors to fulfill this mission by providing management with tools (audit reports) 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. The quality of audits the OPA conducts is guided by Generally Accepted Government Auditing Standards (GAGAS) promulgated by the United States Government Accountability Office. In accordance with the Standards, the OPA undergoes an External Quality Control Review every three years to ensure the OPA is conducting its audits in accordance with GAGAS.

In the conduct of audits, the OPA acts to prevent and detect fraud, waste and abuse in the expenditure of public funds. Any suspected cases of fraud, violations of laws, or other irregularities uncovered during audits are reported to the Office of the Attorney General or the Office of the Special Prosecutor for further investigation and prosecution. The successful prosecution of financial crimes against the Republic creates an environment of deterrence to prevent future incidents.

### **Keynote Activities**

One of the keynote activities occurring during the reporting period (May 2013-April 2014) is the passage of RPPL No. 9-9 by the Olbiil Era Kelulau. The RPPL No. 9-9 mandates the OPA to conduct annual financial audits of state governments of the Republic. Consequently, pursuant to law, the first financial audits of state government will occur in 2014 covering state financial operations for fiscal year 2014, due on or before June 30, 2015. Another highlight occurred in 2013 when the U.S. Department of the Interior's Office of Insular Affairs approved the Republic of Palau's application for technical assistance to fund the Republic's Single Audit for Fiscal Year 2013 and the OPA's equipment. Of the total \$613,000 technical assistance, \$510,000 is to fund the Single Audit and \$103,000 is to fund the OPA's office equipment.

### **Audit Activities**

Pursuant to the Public Auditing Act, the OPA is responsible for coordinating, overseeing, and conducting audits sought for by the ROP or any of its departments and agencies. During the reporting period (May 2013-April 2014), the following audits were either undertaken by the OPA or outsourced to Independent Accounting Firms:

#### Fiscal Year 2013 Single Audit

Pursuant to the requirements of U.S. Federal Financial Assistance programs and the Compact of Free Association between the Governments of the Republic of Palau (ROP) and the United States of America, the ROP undergoes an annual Single Audit pursuant to the U.S. Single Audit Act of 1994 and amendments thereto.

For Fiscal Year 2013 the ROP received technical assistance in amount of \$510,000 for the conduct of Single Audits for the Republic of Palau National and eleven (11) Component Units, namely:

<u>Entity</u>	<u>Firm</u>	<u>Cost</u>
Republic of Palau National Government	Deloitte	\$282,000
Palau Public Utilities Corporation (merged with PWSC)	Deloitte	36,000
Palau National Communications Corporation	Magliari	26,250
Palau Visitors Authority	Deloitte	15,000
Palau Housing Authority	Magliari	9,000
National Development Bank of Palau	Magliari	18,000
Civil Service Pension Plan	Deloitte	16,000
Social Security Administration	Deloitte	16,000
Palau International Coral Reef Center	Deloitte	11,000
Protected Area Network Fund	Deloitte	7,500
Palau Community Action Agency	Deloitte	18,000
Palau Community College	Magliari	21,500

The Single Audits for the ROP and all the Component Units should be completed by June 30, 2014. The OPA outsourced the audits of the Republic and Component Units to independent accounting firms but maintains oversight on the audits. Through the grant, the ROP and all the Component Units are reimbursed for the cost of their single audit. The grant for the Single Audit has to be applied for every year and, in the event funding (grant) is not approved, the ROP would have to seek alternative means of funding the audit (i.e., local revenues, as was the case for the FY 2011 Single Audit).

#### Audits Conducted by OPA

During the reporting period, the OPA undertook the following audits:

- Ngchesar State Government (completed)
- Typhoon Bopha (completed)
- Climate Change (completed)
- Uighurs Resettlement Financial Assistance Program (ongoing audit and investigation)
- Peleliu State Government (ongoing)
- Kayangel State Government (ongoing)
- Melekeok State Government (ongoing)
- Public Debt (withdrew)
- Ngatpang State Government (ongoing)
- Ngaraard State Government (scheduled)
- Ngarchelong State Government (ongoing)
- Ngiwal State Government (ongoing)
- Aimeliik State Government (scheduled)
- Ngeremlengui State Government (scheduled)
- Sonsorol State Government (scheduled)
- Hatohobei State Government (scheduled)
- Angaur State Government (scheduled)

Ngardmau State Government (scheduled)

### Planning for Financial Audits of State Governments

In accordance with the mandate of RPPL No. 9-9, the OPA to conduct annual financial audits of the Republic of Palau's State Governments, the OPA has met with the Governor's Association to discuss this impending mandate and its implementation timeline, October 1, 2014. Presently, only Koror State fully meets the intent of RPPL No. 9-9, due to Koror State Public law requiring annual audits of the State; thus, the OPA will work with the other fifteen (15) State Governments to prepare them for financial audits come October 1, 2014. One of the ways of preparing is to train State Government's Treasurers on ways to prepare for a financial audit. In this respect, the OPA is collaborating with the Ministry of State and Finance to schedule training for State Governments Finance Officers. According to the RPPL No. 9-9, the financial audits should be completed and due no later than June 30, 2015.

To ensure that audits of State Governments are up-to-date, the OPA is presently conducting audits of State Governments to update their audits to Fiscal year ended September 30, 2013, the cut-off to begin the financial audits for fiscal year 2014.

### Critical Components to Implement Financial Audits of State Governments

Key Positions: The following positions are critical to successfully implement the State Governments financial audits:

#### Audit Manager

The position of an Audit Manager (AM) is critical in anticipation of the mandated financial audits of State Governments that will launch comes October 1, 2014. The AM will be responsible for managing all financial, performance, and other audits conducted by the OPA. In addition, the AM will provide training to all audit staff on conducting financial audits.

#### Junior Auditors (3)

In anticipation of mandated financial audits of State Government, the OPA will need to hire three (3) more auditors to augment the additional workload. While a significant portion of OPA's resources will be devoted to conducting financial audits, OPA must be alert to irregular or fraudulent activities that will require assignment of resources. In addition, performance audits will still need to be carried out for high risk programs and to accommodate requests for audits.

### PASAI-Sponsored Audits

The Pacific Association of Supreme Audit Institutions (PASAI) holds a congress annually and one of the functions of the congress is the selection of themes for Cooperative Performance Audits. In the past, topics that have been selected, and audits undertaken and completed, include Solid Waste Management, Access to Safe Drinking Water, Managing Sustainable fisheries (Tuna), Climate Change, and Public debt. The Palau OPA participated and completed audits on all the topics except the audit on Public Debt, as the auditor in-charge became ill during the audit and the OPA had to withdraw.

## **Training**

In August 2013 the OPA applied for and received technical assistance grant for training in amount of \$43,500 from the Office of Insular Affairs, U.S. Department of the Interior. The grant will be used to fund training for

the OPA auditors, who are required under Government Auditing Standards to complete 80 hours of Continuing Professional Education every two years. Accordingly, the grant will be used to send OPA auditors to American Samoa for the 2014 APIPA conference. In addition, during the reporting period, the OPA attended the following meetings or trainings:

Staff	Title	Dates	Location	Funding Source
Junior Auditor	ELDP Phase 3	2/8/13-2/17/13	Pohnpei	U.S. Graduate School
Semi-Senior Auditor	PASAI Managing Government Audit	4/5/13-4/15/13	Nadi, Fiji	PASAI
Senior Auditor	PASAI Cooperative Performance Audit – Climate Change	6/14/13-6/24/13	Nadi, Fiji	PASAI/INTOSAI/Palau
Semi-Senior Auditor	PASAI Cooperative Performance Audit – Public Debt	7/19/13-7/29/13	Nadi, Fiji	PASAI/INTOSAI/Palau
Junior Auditor	PASAI Cooperative Performance Audit – Public Debt	7/19/13-7/29/13	Nadi, Fiji	PASAI/INTOSAI/Palau
All Auditors and Investigator	Auditors Training	8/14/13-8/16/13	Palau	U.S. Office of the Inspector General
Public Auditor	PASAI Congress	9/8/13-9/12/13	Guam	PASAI
Public Auditor	APIPA Annual Conference	9/14/13-9/22/13	CNMI	Pacific Islands Training Initiative/Palau
Senior Auditor	APIPA Annual Conference	9/15/13-9/22/13	CNMI	Pacific Islands Training Initiative/Palau
Junior Auditor	APIPA Annual Conference	9/15/13-9/22/13	CNMI	Pacific Islands Training Initiative/Palau
Administrative Officer	Grant Management Training-Certification Program Phase I	10/7/13-10/11/13	Palau	Pacific Islands Training Initiative/Palau
All Staff	Organizational Strategic Plan	11/25/13, 11/28/13-11/30/13	Palau	Pacific Islands Training Initiative
Administrative Officer	Grant Management Training-Certification Program Phase II	1/20/14-1/24/14	Palau	Pacific Islands Training Initiative/Palau

## Equipment

As previously mentioned, the OPA was approved a grant from the Office of Insular Affairs, U.S. DOI, for \$103,000 to purchase equipment. The OPA plans to use the grant to purchase two (2) vehicles, Desktop computers, laptop computers, copier machine, and related office equipment. More importantly, the OPA plans to invest some of the money in an Audit Management Software system as described below:

### Audit Management Software (AMS)

The audit management software system will facilitate the conversion of audit working papers from paper to electronic. This will allow auditors to keep audit data and evidence in electronic format and allow supervisors easy access to the working papers for review; thus, making the review process more efficient and effective and greatly reducing the volume of papers. The AMS is also designed to keep track of time budget for audits verses 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 verses actual time and meeting with the auditor in charge to determine cause for budget (time) overruns. In addition, the process will enable the OPA to cost out each audit and better manage cost component of the audit. As of this writing, the AMS is out in bid process and, once purchased and implemented, will take some time to train staff on its functions and applications.

## Strategic Plan

On October 2013, in collaboration with the U.S. Graduate School's Pacific Islands Training Institute (PITI), the Graduate School hired a consultant to assist the OPA formulate its Strategic Plan. The OPA continues to hold staff meetings to refine the plan and eventually finalizing it with the assistance of the consultant. The strategic plan charts the OPA's strategic goals for the next four (4) years, 2014-2017.

### **Audit Recommendation Tracking System**

The Audit Recommendation Tracking System (ARTS) is a follow-up process to ensure that the auditee's management has taken appropriate actions to implement recommendations or has taken corrective action to remedy audit findings.

The OPA issues follow up letters to agencies with outstanding audit recommendations to determine the status of the recommendations. The agency's responses are evaluated and compiled into a report entitled "Report on Agencies' Implementation of Audit Recommendations" and transmitted to the President of the Republic, the Presiding Officers of the Olbiil Era Kelulau and the Interagency Audit Coordinating Advisory Group (IACAG) members apprising them of agencies efforts to implement the OPA's audit recommendations.

Failure to implement audit recommendations and/or resolve audit findings allows weaknesses and deficiencies in programs or activities to perpetuate. In terms of local-funded programs, this results in inefficiency and ineffectiveness in the provision of goods and services to the public. If programs are funded by grants or donations, the results are similar except that it puts the grants or donations at risk of reduction, suspension, or other adverse consequence.

Due to budget constraints and lack of manpower, the OPA has been unable to implement the Audit Recommendation Tracking System.

## Mission Medium-Term Goals

No.	Description	Baseline/Status	Verifiable Indicator
1.	Government Building to house Office of the Public Auditor	Negotiation for funding	Identify and discuss proposal with potential lenders
2.	Audit Recommendation Tracking System	No. of outstanding recommendations	Request funding for position to maintain tracking system
3.	Audit Management Software	Electronic working papers	Efficiency and effectiveness of electronic working papers
4.	Professional Certifications for Staff	No. of staff enrolled in professional certification programs	Discuss proposal with PITI and Guam AGA for certification courses
5.	Performance-Based Budgeting Test Model	Identify agency as model test run	Identify activity in agency to conduct measurement system
6.	State Finance Officers Training	Number of State finance officer	Number of State Finance Officers completing training
7.	Hiring more Staff Auditors	Insufficient manpower to conduct financial audits of State Governments	% of State financial audits completed in FY 2015
8.	Implementation of Strategic Plan	Setting goals and objectives	Measures implemented to achieve goals and objectives

## Core Business Process (CBP)

No.	Description	Performance Measure	Benchmark/Target	2012	2013	2014	
						YTD	Projected
1.	Public Auditing Act (40 PNCA 2) - Financial Audits	Oversight of Single Audits of the National Government and Component Units	100%	100%	100%	15%	85%
2.	Public Auditing Act (40 PNCA 2) - Performance Audits	Target vulnerable national government programs,	100%	100%	70%	30%	70%

		state governments, and requests					
3.	State Governments Financial Audits (RPPL 9-9) effective 8/13/2013		100%			0%	100%
4.	Rules of Compliance for State Governments (RPPL 9-9) effective 8/13/2013	Promulgate rules of compliance by which all state legislatures and governors shall comply with for the expenditures of public funds	100%		0%	0%	100%
5.	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%	
6.	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%
7.	Code of Ethics Act (RPPL 5-32) - Audits of Financial Disclosure Statements	Conduct audits of campaign statements of candidates to the Office of the President and Vice President of the Republic and randomly audit other campaign statements filed under this chapter. The OPA has not conducted mandatory audits as it lacks the manpower to do so	100%	0%	0%	0%	0%
8.	Work with the Special Prosecutor or Attorney General in conducting investigations	On a need basis, based on audit findings	100%	40%	15%	10%	90%

## **Identification of Service Population**

The OPA is mandated by law to transmit its audit reports to the auditee and the leadership of the Republic. 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, failure to implement audit recommendations could also put at risk contributions or donations from other donor countries and organizations or future potential contributors.

The OPA's audit reports, as well as those conducted by private CPA firms, provide information and tools in the form of audit findings and recommendations to management of the organization on how to improve operations in order to safeguard the organizations resources and use its resources more efficiently and effectively. In addition, the public has access to these audit reports (information) to provide a forum for the taxpaying public to assess how their tax dollars are at work and whether those entrusted the responsibility are administering the money in accordance with applicable laws and regulations. The OPA's Website publishes these audit reports to provide the public easy access to the reports.

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 terms and conditions of the grant agreement.

## **Proposals for Collecting New Performance Information**

The OPA is in the process of procuring an 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 the working papers for review; thus, making the review process more efficient and effective and greatly reducing the volume of papers. The AMS is also designed to keep track of time budget (for audits) verses 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 verses actual time and meeting with the auditor in charge to determine cause for budget (time) overruns. In addition, the process will enable the OPA to cost out each audit and to better manage cost components of each audit. In addition, once the State Government financial audits commences, the OPA will use the AMS system to collect and keep track of data (costs and related information) regarding the audits.

The AMS will enable the OPA to analyze its processes, identify procedures that can be made more effective and efficient in order to reduce cost. In addition, the AMS will facilitate the implementation of the audit recommendation tracking system, measure the length of time it takes an entity to take corrective action to resolve audit findings and implement recommendations. Moreover, the OPA has

established its Website and will monitor the website to keep track of people 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. The OPA plans to hold 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.

As of this writing, the AMS is out in bid process and, once purchased and implemented, will take some time to train staff on its functions and application.

## **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 resource. Presently, the OPA has a Public Auditor, 3 Senior Auditors, 1 Junior and an investigator. With only four (4) auditors available for assignment, the impending mandate for the Public Auditor to conduct financial audits of the ROP's State Government will undoubtedly force the OPA to abandon all other types of audits (i.e. Performance Audits) and concentrate only on these financial audits, unless the OPA receives an increase in its budget to hire more auditors. More worrisome, a professional staff of 4 auditors is very vulnerable to a major disruption - departure of one (1) auditor reduces OPA's audit capacity by twenty-five percent (25%). With a severely limited capacity, the OPA is unable to achieve its statutory mandate, much less achieve its medium term goals. In addition to conducting performance audits, the OPA is mandated by law to conduct attestation audits (performance reports) and audits of campaign statements of elected public officials, the latter two the OPA has been unable to perform due to insufficient manpower. In addition, the OPA has not been able to implement the audit recommendation tracking system due to shortage of manpower.

One of the medium term goals of the OPA is to be able to work towards reviewing the audit process to identify areas where improvements can be made in order to make the process more effective and efficient. Hopefully, when the OPA procures and implements the Audit Management Software, the OPA will be able to create a time budget for each audit. One aspect of the audit process that has continued to frustrate time budget is the provision of records and documents by clients, most notably state governments. The timely provision of records dictates the amount of time spent on an 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.

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.

## **Justification: Performance Measures**

### 1 - 4. Core Business Process: **Conducting Audits**

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

Performance Audits on the other hand, in terms of timeliness, are dependent on the 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 immediate priority, which would compel the OPA to set aside planned audits in order to accommodate a request.

### State Government Financial Audits

Pursuant to RPPL No. 9-9, the Public Auditor is mandated to conduct annual financial audits of State Governments. Since the Public Law took effect in August 2013, the OPA plans to launch the financial audits of State Governments beginning with Fiscal year 2014 and thereafter. The RPPL No. 9-9 sets the due date of the financial audits at June 30 of the ensuing fiscal year after the fiscal year end (i.e., Fiscal Year 2014 financial audit will be due no later than June 30, 2015). The performance measure for these mandated audits is the completion of the audits before the due date; however, that measure would highly depend on the readiness and quality of financial information provided by each State together with supporting records.

### 5. Core Business Process: **Screening, Licensing, and Permitting CPAs to Practice in Palau, Line Item # 3**

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 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 licenses and permits issued. However, this also depends on the application of the applicant.

6. Core Business Process: **Attestation Audits of Performance Reports, Line Item # 4**

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.

7. Core Business Process: **Audits of Financial Disclosure Statements, Line Item # 5**

The Code of Ethics Act mandates the OPA to conduct financial disclosure statements of the President, Vice President and selected candidates to Palau National Congress. The OPA has not been able to comply with the requirement due to insufficient manpower resources.

## **Personnel Positions**

At present, the OPA's personnel is comprised of the Public Auditor, 2 Senior Auditors, 1 Semi-Senior Auditor, 1 Junior Auditor, 1 Investigator, and 2 Administrative support staff. Presently, the OPA is recruiting for an Audit Manager and, with additional funding, hire three (3) more Junior Auditors. The hiring to fill these positions is critical in anticipation of the impending financial audits that OPA is mandated to conduct comes October 1, 2014.

### **Public Auditor**

Pay Level: 18-10

Base Salary: \$51,129

Status: Appointment 6-year term

Duties and Responsibilities: Manages the administrative functions of the OPA; Manages and reviews audits performed by staff auditors; Prepares and drafts all audit reports; Assigns and supervises the work of the Investigator; Carry-out duties of national, regional and international memberships; Prepares and testifies the OPA's Budget

### **Audit Manager (AM) - VACANT**

Pay Level: 18-14

Base Salary: \$62,592

Status: Exempt

Duties and Responsibilities: Plans and schedules all audit activities; supervises and reviews the work of staff auditors; prepares and drafts audit reports. In addition, the AM shall keep abreast of revisions to Government Auditing Standards and other standards related to audits, update the OPA's Audit Manual to reflect revisions to the standards, communicate those revisions to the audit staff, and provide audit literature to administration staff to update OPA library. Furthermore, the AM shall provide on-the-job training for staff auditors, prepare annual audit plan with the Public Auditor and staff, prepare audit planning and audit programs with staff auditors, advise the Public Auditor of the progress of audits, monitor audit budget and meet weekly with auditors to discuss status and progress of each audit, ensure that government auditing standards are followed in audit work, and perform other related duties assigned by the Public Auditor

**Legal Counsel**

Pay Level: 18-11

Base Salary: \$53,653

Status: Exempt

Duties and Responsibilities: Provides legal advice to the Public Auditor and works on legal issues on ongoing audits. Works with Investigator to provide guidance on active investigations and, under certain circumstances, collaborates with the Office of the Attorney General on prosecution of white collar crimes.

**Senior Auditor 1**

Pay Level: 15-13

Base Salary: \$35,623

Status: Exempt

Duties and Responsibilities: 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; Review the work of Junior Auditors; Perform other duties as assigned.

**Senior Auditor**

Pay Level: 14-14

Base Salary: \$32,067

Status: Exempt

Duties and Responsibilities: 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; Review the work of Junior Auditors; Perform other duties as assigned

**Semi-Senior Auditor**

Pay Level: 13-14

Base Salary: \$28,209

Status: Exempt

Duties and Responsibilities: 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; Review the work of Junior Auditors; Perform other duties as assigned.

**Junior Auditor 1**

Pay Level: 12-2

Base Salary: \$15,523

Status: Exempt

Duties and Responsibilities: 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.

**Junior Auditor (3 VACANCIES)**

Pay Level: 12-1

Base Salary: \$15,090 (Total Salaries \$45,270)

Status: Exempt

Duties and Responsibilities: 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.

**Investigator**

Pay Level: 12-8

Base Salary: \$18,932

Status: Exempt

Duties and Responsibilities: Investigate all cases relating to fraud, waste, abuse and theft in the collection and expenditure of public funds; To investigate transactions relating to the procurement of goods and services by the Republic of Palau and any of its instrumentalities; To investigate the use of Government property; To investigate complaints and matters relating to the compliance with the Procurement regulations; Develop facts and evidence to support criminal and civil actions; Locate and interview witnesses; serve subpoenas and other legal documents; and evidence summaries and trial exhibits; Provide investigation services for other law enforcement agencies; Perform other related duties assigned by the Public Auditor.

**Administrative Officer/System Administrator**

Pay Level: 13-14

Base Salary: \$28,209

Status: Exempt

Duties and Responsibilities: Provides advice and counsel to the Public Auditor with respect to the administrative procedures within the office; Maintain all fiscal activities; Reviews legislative material, audit literature, program laws and regulations for briefing and report formatting and processing purposes; Maintains the Office Technical library; Develops administrative control system to provide adequate maintenance, accountability, and control over the 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; Develops and implements training and orientation materials for staff members; 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; Perform other duties as assigned.

**Administrative Assistant**

Pay Level: 12-10

Base Salary: \$20,614

Status: Exempt

Duties and Responsibilities: Prepares letters, memos, planners, and audit related request 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; Provides research assistance and follow-up for requests received regarding audit problems; 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.