

OFFICE OF THE PUBLIC AUDITOR

Republic of Palau

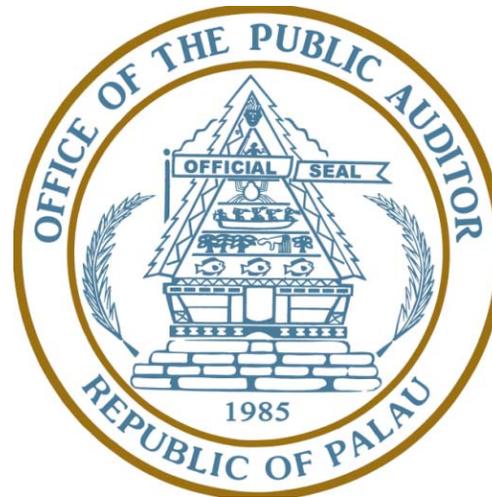
Physical Address: Orakiruu Professional Building, Madalaih, Koror, Palau

Mailing Address: P. O. Box 850, Koror, Palau 96940

Tel: 488 2889/5687 Fax: 488 2194

E-mail: admin@palauopa.org

Website: www.palauopa.org



2019 PERFORMANCE REPORT

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. 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 national legislature, 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 conduct audits to institutionalize economy, 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 is the pillar that supports the objectivity and integrity of its work. Our goal is to promote excellence, integrity, accountability and transparency within the programs, operations and management of governmental, semi-governmental and nonprofit organizations that receive public funds.

We abide by the highest ethical standards and have the resolve to tell our stakeholders what they need to know, not what they may wish to hear. 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 effectively, 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

➤ **RPPL 9-9 State Financial Audits and Rules of Compliance**

The Financial Audit of fourteen (14) State Governments for Fiscal Years 2017-2016 have been outsourced to accounting firms, to commence in May 2019 and should be completed and issued no later than December 31, 2019.

As required by RPPL No. 9-9, the OPA has promulgated rules of compliance entitled “Uniform Rules and Regulations of Financial Accountability and Financial Audit of State Governments of the Republic of Palau.” These rules and regulations effective January 11, 2019 have gone through the Administrative Procedures Act, approved by the President of the Republic and the Public Auditor. The rules and regulations establish uniform standards of accountability for state governments by setting guidelines for the disbursements of state block grants by National Treasury, expenditure of block grants, reporting and financial audits. Further, the rules and regulations prescribe the policies and procedures for collecting and expending state funds and the process for conducting financial audits 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					

<p>a. Financial Audits of State Governments</p> <p>b. Rules and Regulations of Financial Accountability and Financial Audit</p>	<p>Update States Audits</p> <p>Promulgate and Train</p>	<p>Outsourced FY2017-2016 audits to Independent Accounting Firms</p> <p>Issued regulations to take effect 1/11/2019; currently working and training five (5) Pilot state governments thru Ministry of State's Local Governance Strengthening Project to produce Standard Operating Procedures (SOP) document.</p>	<p>Working with State Governments to construct "clean" Revenues and Expenditures Statement to be audited</p>	<p>Timeliness of State Governments' financial audits The OPA will provide oversight on the State audits and work with the auditors and state governments to ensure that the audits are completed by 12/31/2019.</p> <p>SOP will standardize financial operations of the State and create uniform operating systems for State Governments</p>	<p>OPA to assist State fiscal personnel to prepare and produce financial statement as required for Financial Audit</p> <p>Standard Operating Procedures for State Governments</p>
<p>2. Human Resource System</p>					
<p>a. Develop a Pay Scale and Human Resources system for OPA</p> <p>b. Develop a Code of Ethics for the OPA</p>	<p>Bidding completed, contract awarded</p>	<p>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 in April 2019 and thereafter finalize the report</p> <p>Concurrent with implementation of HR System</p>	<p>Lack of a separate Human Resources Policies and Procedures for OPA</p> <p>No comprehensive Code of Ethics for OPA</p>	<p>Not being able to offer competitive pay to attract qualified Palauans and retain professional staff</p> <p>Can affect OPA's independence and Integrity</p>	<p>Establish a separate human resources policies and procedures for the OPA</p> <p>Incorporate into the Human Resource policies</p>

c. Revise Organizational Structure to align with OPA's mandates		Concurrent with implementation of HR System	Lack of clear line of authority and responsibility	Can potentially affect the flow of work and lines of authority	Effective Organizational Chart for OPA
d. Professional Staff Development: Continuing Professional Education Training for Auditors	In accordance with GAGAS, auditors who perform government audits must comply with Continuing 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.	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	Either the request for technical assistance is approved by the U.S. DOI or funding will have to come from the local government

3. Implement TeamMate – Audit Management System

Implement TeamMate Audit Management System	Completion of policies and procedures, templates for review by TeamMate	Prepare policies and procedures, templates and other works	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 and 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 make the audit recommendation tracking system much more effective	Status quo is much harder to track and monitor	Implement audit recommendation tracking system concurrently with TeamMate

4. Roles and Functions of OPA

Promote public awareness of the roles and functions of the OPA	Develop public awareness programs for the OPA	Tentative regional plan to assist in the development of effective ways 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 communication and voice of citizens on how their tax dollars are put to work for them	Establish an effective public awareness program Delayed due to staff turnover
5. Strategic Plan					
Strategic Plan	Identified key action plans that the OPA needed to execute to achieve its Strategic Plan	The OPA has been working diligently to execute these action plans, which include implement the TeamMate Audit Management System, establish a separate Human Resource manual, to name a few. The OPA continues to work on executing these action plans in line with its Strategic Plan.	The Strategic Plan allows the OPA to focus its resources and operations towards a common goal.	The OPA becomes more effective and efficient in its operations.	Continue to implement the Action Plans in the Strategic Plan 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 has approached the President with the proposal, looking for suitable location for the office.
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-management and budgeting policies for audit engagements	Identify policy goals, implement procedures to meet those goals, train	All engagements have budgets and timelines that are reviewed and approved by

		staff, and designate individual to monitor progress	management and adhered to
--	--	---	---------------------------

CORE BUSINESS PROCESS (CBP)

No.	Description	Performance Measure	Benchmark/ Target	2017	2018	2019	
						YTD	Projected
1.	Financial Audits: Single Audit of the National Government and 12 component units and agencies	Completion and issuance of the Single Audit of the National Government and 12 component units and agencies	100%	100%	100%	30%	70%
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	100%	100%	75%	10%	90%
3.	Financial Audits of State Governments	State should have an accounting system to be able to produce financial statements for auditors to conduct financial audits	100%	0%	0%	10%	90%
	Rules of Compliance for State Governments (RPPL No. 9-9)	Promulgate rules of compliance by which all state legislatures and governors shall comply with in the expenditure of public funds	100%	50%	50%	Completed	
			100%	75%	25%		
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%	10%	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 access to the reports.

The Olbiil Era Keulau, 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 is in the process of implementing 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 cost (time) overruns. In addition, the process will enable the OPA to maintain a data base on the cost of each audit with which to better manage the cost of audits. 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 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. 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 resource. Presently, the OPA has a Public Auditor, 3 Senior Auditors, and 4 Juniors Auditors. At this staffing level, the OPA has barely enough to cover the state governments' financial audits, much less other OPA mandates outlined below. With \$200,000 decrease in Fiscal Year 2018 budget, the OPA is unable to address the priority areas:

- Hire more auditors in order to increase its capacity to carry out its mandate
- Oversight responsibilities on the Single Audit 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 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 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, i.e. CPA, CGFM, 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 and Component Units and agencies is 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 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. In able to conduct financial audits, however, State Governments must have an accounting system capable of producing financial statements to be audited. Since the Public Law took effect in August 2013, the OPA had conducted an assessment of the condition of each State Government accounting system and had determined that each State needs to upgrade its automated accounting system (QuickBooks) and the State Finance Officers trained on operating the system to ensure each State is able to produce financial statements. In April 2015, the OPA hired a trainer to update each State Government's QuickBooks accounting system and train the State Finance Officers and staff on operating the system. The training was completed in June 2016. After the training, State Treasurers and staff were instructed to start inputting FY 2016 transactions and work their way back. In January 2017, the OPA conducted a revisit to determine the readiness of State Governments for the financial audits and prepare a schedule of the financial audits. The review found varying levels of readiness, corresponding understandably to the proficiency of State Treasurers in operating the QuickBooks. The OPA in collaboration with the Ministry of Finance outsourced the State financial audits to independent accounting firms, which audits are planned to start in May 2019. The performance measure attributable to these financial audits is timeliness of completion, which is dependent on the quality of financial statements and records, the timeliness of provision of financial statements and records, and the knowledge and skills of State Finance Officers on QuickBooks.

The OPA determined 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 line with the OEK's change in policy to transfer the responsibility and appropriations for State Government audit from the OPA to the Ministry of Finance (MOF), the OEK under RPPL 10-29 (FY 2019 Budget) appropriated \$200,000 to the MOF for financial audit of State Governments. The OPA in collaboration with the Ministry of Finance outsourced the State financial audits to independent accounting firms, which audits are planned to start in May 2019.

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 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 applicant's application.

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 are comprised of the Public Auditor, Audit Manager (vacant), 3 Senior Auditors, 4 Junior Auditors, and 2 Administrative support staff. Presently, the OPA is recruiting to hire four (4) more 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	\$63,242	-	1	0	0	1	1	0
Audit Manager (resigned Sept 2018)		\$75,000	-	0	1	0	1	1	0
Senior Auditor II	15/13	\$36,273	-	1	0	0	1	1	0
Senior Auditor I	14/14	\$32,717	-	1	0	0	1	1	0
Semi-Senior Auditor	13/14	\$28,859	-	1	0	0	1	1	0
Junior Auditor I (resigned Sept 2018)	12/4	\$17,079	-	1	0				
Junior Auditor I	12/1-5	\$15,740	\$17,552	5	2	0	7	7	0
Investigator (vacant since 10/1/2014)	12/7	\$18,879	-	0	1	0	1	1	0
Administrative Officer/ System Administrator	13/14	\$28,859	-	1	0	0	1	1	0
Administrative Assistant	12/10	\$21,264	-	1	0	0	1	1	0

POSITION SPECIFICATIONS

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.