



GUAM POWER AUTHORITY JOB ANNOUNCEMENT

OPEN announcement to establish a list for the position of:									
Position Title: Internal Auditor (2.015)	Announcement Number: 2026-047								
<table style="width: 100%; border: none;"> <tr> <td style="width: 15%;">Grade: O</td> <td style="width: 35%; text-align: center;"><u>MINIMUM</u> Step 04 / Sub-Step A</td> <td style="width: 35%; text-align: center;"><u>MAXIMUM</u> Step 05 / Sub-Step A</td> <td style="width: 15%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">\$113,050.23</td> <td style="text-align: center;">\$117,640.52</td> <td style="padding: 5px;">Opening Date: 6/16/2026</td> </tr> </table> <p style="margin-top: 5px;">Promotion: * * Salaries beyond the maximum range will be allocated in accordance with promotional guidelines.</p>	Grade: O	<u>MINIMUM</u> Step 04 / Sub-Step A	<u>MAXIMUM</u> Step 05 / Sub-Step A			\$113,050.23	\$117,640.52	Opening Date: 6/16/2026	
Grade: O	<u>MINIMUM</u> Step 04 / Sub-Step A	<u>MAXIMUM</u> Step 05 / Sub-Step A							
	\$113,050.23	\$117,640.52	Opening Date: 6/16/2026						
Department/Division Executive/Internal Audit	Closing Date: 6/29/2026								

MINIMUM EXPERIENCE AND TRAINING:

Graduation from an accredited college/university, with at least a Bachelor’s Degree in Business Administration, Management, or Accounting, to include five (5) years experience in management analysis, manpower management, public administration, and accounting/auditing work.

NATURE OF WORK IN THIS CLASS:

This position performs the Internal Review function for Guam Power Authority (GPA). Incumbent serves in a staff capacity to conduct special studies, implement and develop compliance procedures/requirement, analyses, audits, or internal reviews in all areas of GPA. Incumbent also provides recommended solutions on conditions that adversely impact on resources management, mission accomplishments, integrity of the Authority, which affect in any way the efficient use of GPA’s resources.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

General knowledge of accounting and auditing principles, concepts, methods, practices and techniques to independently plan and conduct audits, studies, analyses or evaluations of GPA’s financial and operational programs and their related accounting systems. Knowledge of generally accepted accounting principles and auditing standards. Knowledge of experience of management concepts, principles and theories. Familiarization with GPA operations to evaluate: degree of compliance with laws, regulations and sound financial management principles; economy and efficiency of resource utilization and management systems; and extent to which desired results or benefits are being achieved. Extensive knowledge and experience in manpower resources management, work measurement and productivity projects. Analytical ability to employ appropriate techniques and methodologies in audits, reviews, studies or evaluations of missions and functions, programs, goals and objectives. Must be familiar with and be able to apply modern management techniques in the accomplishment of any assignment and must keep informed of current trends and developments in the management field. Must be able to read, write, and interpret various directive, guidelines, messages, procedures, letters, memoranda, policies and regulations. Skill is required to develop or modify methods and techniques to resolve a variety of auditing programs. Skill in dealing

with people with opposing views.

ILLUSTRATIVE EXAMPLES OF WORK: *(Any one position may not include all the duties listed, nor do the examples cover all the duties which may be performed.)*

This position performs the Internal Review function for Guam Power Authority (GPA). Incumbent serves in staff capacity to conduct special studies, implement and develop compliance procedures/requirements, analyses, audits or internal reviews in all areas of GPA. Incumbent also provides recommended solutions on conditions that adversely impact on resources management, mission accomplishments, integrity of the Authority, which affect in any way the efficient use of GPA's resources. Reviews and evaluates programs, operations and functions to determine whether resources are managed and utilized efficiently and economically and to identify causes of inefficiencies and uneconomical practices. Examines the effectiveness of internal controls and safeguards provided over GPA resources to prevent or minimize fraud, waste, abuse or mismanagement. Determines whether desired results and benefits are being achieved, and whether considerations have been given to alternatives to yield results at lower cost. Considers request for special emphasis and discusses with managers the probable scope and course of audits or reviews. Reviews and evaluates accounting systems, procedures and controls. Determines whether financial reports and operations are adequate and effective, meet generally accepted accounting principles and comply with laws and regulations. Develops and implements compliance procedures/requirements. Interprets and applies generally auditing standards, principles, precedents and regulations to solve technical problems. Develops audit programs which provide a systematic series of tests and procedures to be performed. Adapts audit programs to fit special circumstances encountered in audits or reviews. Performs detailed analyses of work center layouts, equipment, manpower, and facility utilization. Analyzes the managerial systems, organizational structure, facility adaptations, work standard, manhour accounting, records and reports management, and quality control. Assess previous audit and inspection reports to ensure corrective actions have been properly implemented on a continuing basis. Prepares and submits to the Board official reports on internal review or audit results. Reports contain explanations of deficiencies/discrepancies, recommendations for necessary actions, such as revision of systems, method, procedures and improvements to program operations. Develops special reports as the audit progresses, covering deficiencies where immediate corrective action is required. Prepares working papers for each internal review or audit accomplished, documenting results and scope of examination, and supporting the finding, judgement and conclusion in the reports and maintains these records for external auditor's reviews. Participates in conferences and meeting with management officials to present findings, explains in significance of conclusions in the reports and maintains these records for external auditors' reviews. Provides technical guidance and service to management in such areas as planning, policy development, work methods and procedures, manpower utilization, management and control of positions, organizational structures, distribution of assignments, delegations of authority, information management or similar areas with the objective of improving managerial effectiveness. Prepares and maintains manpower reports, charts and controls. Participates in manpower utilization surveys and reviews. Consults with operating personnel to evaluate present and projected workloads for determining and justifying manpower requirements based on GPA's mission, functions, goals, and objectives. Develops standardized economic evaluation assumptions, methodology and review process. Acts as liaison for independent audits. Assist the Controller in the development of financial policies and procedures manual for financial reporting, general ledger accounting, payroll, cash disbursements, stores, property accounting, fuel accounting, power pool settlements, rates, budget and cost controls and cash management. Assist Controller in other special projects. Performs other duties as assigned.

HIGH SCHOOL DIPLOMA/ Skills Assessment Certificate – Pursuant to Public Law 26-87 (effective May 17, 2002) and as amended by P.L. 31-254 All new employment in the service of the government of Guam shall have, as a reasonable measure of job performance, the minimum requirement of a high school diploma or a successful completion of a General Education Development (GED) test or any equivalent of a general education high school program, from a recognized, accredited or certified vocational technical institution, in a specialized field required for the job. For entry level positions a formal nationally recognized foundational skills assessment shall be required for consideration for employment.

PROHIBITION AGAINST SEX OFFENDERS: Pursuant to P.L. No. 28-98, “No person convicted of a sex offense under the provisions of Chapter 25 of Title 9 GCA, or an offense as defined in Article 2 of Chapter 28, Title 9 GCA in Guam, or an offense in any jurisdiction which includes, at a minimum, all of the elements of said offenses, or who is listed on the Sex Offender Registry shall work in any agency or instrumentality of the Government of Guam”.

EVALUATION METHOD:

A written test maybe required. When a written test is not required, applicants will be rated on a scale between 70.00 and 100 percent on the basis of their training, education and experience in relation to the minimum requirements of the positions.

INTERVIEWING PROCEDURE/INTERVIEW CONTACT:

Applicants certified for interview based on GPA Eligibility List will receive a **Notification of Certification and Interview Schedule**, Form #HR-NOC-01 via USPS mailing to their last known address. All applicants must contact the Human Resources Division to confirm their scheduled date and time of interview. For rescheduling of interview applicants must contact the Human Resources Division 2 days prior to date of scheduled interview. Applicants are responsible to update personal contact information to the GPA Human Resources Division at gpahr@gpagwa.com as necessary.

Interviews for all certified, eligible candidates, whether in-person, virtual, or telephonic, will be held by the General Manager or his designee(s). **Individuals with disabilities requiring special accommodations must submit their request to the GPA Human Resources Division at gpahr@gpagwa.com or (671) 648-3130 no later than 2 business days prior to the scheduled interview date.** In accordance with Personnel Rules and Regulations Section 4.A.3.11, the General Manager, at his discretion, may schedule a selection interview immediately after the establishment of an eligibility list for the position. Applicants who are pending submission of supporting documents at the time the selection interview is scheduled will not be considered for certification purposes.

DISABILITY PREFERENCE:

Applicants wishing to claim Disability Preference should submit a Government of Guam Disability Certification form, certified by the Director of Public Health & Social Services.

VETERANS PREFERENCE:

Applicants claiming veteran preference are required to provide a copy of their DD-214 (Military discharge form, Member 4 copy). Those claiming Compensable Disability are required to provide a copy of a letter from the Veterans Administration.

EDUCATION:

Applicants claiming degrees or credit hours are required to submit official or verified copies of transcripts or high school diploma or GED certification.

HOW AND WHERE TO APPLY:

Interested applicants may call or visit the Human Resources Division at the Gloria B. Nelson Public Service Building at Route 15 Fadian, Mangilao, (671) 648-3130 between 8:00 a.m. and 5:00 p.m., Monday to Friday, excluding holidays, for additional information and to receive an application for employment (Form A). You may also visit <http://www.guampowerauthority.com/how-do-i/find-job-openings> to view current openings and download the GPA Employment Application. You may submit your application in person, through facsimile (671) 648-3160, or e-mail to gpahr@gpagwa.com. *NOTE: All applications MUST be received by the Human Resources office during regular business hours on or before the closing date of the job announcement irrespective of the form of transmission.

DRUG TESTING:

As approved by Board of Directors effective May 30, 1995, **all applicants tentatively selected for this position will be required to submit to urinalysis to screen for illegal drug use prior to appointment.**

IMPORTANT INFORMATION:

Public Law 99-603 (8 USC Section 1324A) requires the Government of Guam to verify the identity and

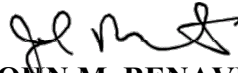
work eligibility to all newly hired employees. All new employees shall be required to provide proof of identity and work eligibility to work in the United States. The Government of Guam is required to comply with this law on a non-discriminatory basis.

If you are hired to fill a position in the Government of Guam, you will be required to present valid documents that will establish your identity and work eligibility.

FOR FURTHER INFORMATION:

Call us at (671) 648-3130, e-mail us at gpahr@gpagwa.com or visit our office.

APPROVED BY:



**JOHN M. BENAVENTE, P.E.
GENERAL MANAGER**

“The Guam Power Authority is an Equal Opportunity Employer”

P.O. Box 2977, Hagatna, Guam 96932 Telephone No.: (671) 648-3130 Fax No.: (671) 648-3160 or
www.guampowerauthority.com

