



**UNIVERSITY OF GUAM
UNIBETSEDAT GUÅHAN
Board of Regents**

Resolution No. 18-25

**RELATIVE TO AUTHORIZING THE UNIVERSITY TO REVISE THE POSITION
DESCRIPTION OF THE INTERNAL AUDITOR**

WHEREAS, the University of Guam (UOG) is the primary U.S. Land Grant institution accredited by the Western Association of Schools and Colleges (WASC) Senior College and University Commission (WSCUC) serving the post-secondary needs of the people of Guam and the region;

WHEREAS, the governance and well-being of the University is vested in the Board of Regents (BOR);

WHEREAS, the University's enabling statute empowers the BOR to establish and abolish Faculty and Administrator positions within the University;

WHEREAS, UOG's external auditors – Deloitte & Touche, LLC – recommended increased monitoring of its federal grant programs as the number, complexity, and non-compliance penalties have significantly increased in recent years;

WHEREAS, the University has determined that it is most appropriate for this function to be carried out by an Internal Audit function within the University;

WHEREAS, the University established this position in March 2016 via BOR Resolution No. 16-07 (Relative to the Creation of the Internal Auditor Position and the Revision of the List of Administrative Positions and the Administrative Salary Schedule) with a description requiring an auditing certification, but has not been able to identify a suitable candidate through two job searches;

WHEREAS, the University now desires to revise the position description to reflect the auditing certifications as preferred, but not required; and


WHEREAS, the President, together with the Academic, Personnel, and Tenure (AP&T) Committee, and the Budget, Finance, Investment and Audit (BFIA) Committee have reviewed this matter and have provided their support for the resolution.

NOW, THEREFORE, BE IT RESOLVED, that the BOR hereby authorizes the revision of the position of Internal Auditor to reflect the auditing certifications as preferred, but not required.

Adopted this 21st day of June, 2018.


Elizabeth C. Gayle, Chairperson

ATTESTED:



Dr. Robert A. Underwood, Executive Secretary

UNIVERSITY OF GUAM
POSITION DESCRIPTION
Internal Auditor
PROPOSED SALARY RANGE: \$58,835 – \$88,253

POSITION NARRATIVE:

The University of Guam (UOG) Internal Auditor reports directly to the Vice President of Administration and Finance (VPAF) and is responsible for the development of the University's internal audit capabilities and management of internal audit processes. The Internal Auditor will develop processes for grants management, reporting, audits, and compliance requirements. A significant component of the position is the assurance of the University's compliance with grant terms.

DUTIES AND RESPONSIBILITIES:

Primary duties and responsibilities shall include, but not be limited to the following:

- Establish and maintain policies and procedures for the audit activity and ensure compliance with standards for the Professional Practice of Internal Auditing as set forth by the Institute of Internal Auditors (IIA);
- Recommend improvements to management controls to safeguard University assets;
- Conduct performance audits of activities of the University;
- Conduct compliance audits and reviews of federal grant programs within the University;
- Communicate results of audit projects/investigations and communicate results to the VPAF, the President, the Administrative Council (as needed), the Budget, Finance, Investment, and Audit (BFIA) committee of the University Board of Regents, and other appropriate parties;
- Develop an annual audit schedule based on risk assessments performed with input from the University Comptroller;
- Develop and implement a comprehensive, practical program of audit coverage for the University to be implemented over time;
- Ensure the University complies with the terms of its grants;
- Assist and advise university management and staff regarding financial and accounting matters, proper policies and procedures, internal controls, and risk mitigation techniques; perform assessments of the numerous risks facing the University;
- Work cooperatively with external auditors performing risk assessments of the University;
- Prepare an annual budget for Internal Audit;
- Conduct special studies as assigned by VPAF; and
- Perform other duties as assigned.

MINIMUM QUALIFICATIONS:

- Bachelor's degree in Business, Management, Finance, Accounting, or a related field from a U.S. accredited institution or foreign equivalent, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses;
- Seven (7) years of experience in the policies, laws and practices of internal auditing;
- Knowledge of internal auditing standards and techniques, accounting principles, and state and federal regulations;
- Experience with federal grant compliance;
- Experience working in a culturally diverse population is a plus;
- Ability to communicate effectively orally and in writing (writing samples required); and
- Ability to interact with all levels of employees, management, and faculty.

PREFERRED QUALIFICATION:

- Master's degree in Business, Management, Finance, Accounting, or a related field from a U.S. accredited institution or foreign equivalent, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses;
- Certification as an Internal Auditor or Public Accountant or Government Financial Manager;

APPROVED BY:



DR. ROBERT A. UNDERWOOD, PRESIDENT Date



RANDALL V. WIEGAND, VPAF

6/22/18

Date

**Administrator's Salary Scale
Approved by Board of Regents Resolution No. 18-14
Amended on 04/26/2018**

POSITION TITLE	Quantile 1 80%-90% Range	Quantile 2 90%-100% Range	Quantile 3 100%-110% Range	Quantile 4 110%-120% Range
Office of the President				
President	\$ 96,914 \$	\$ 109,029 \$	\$ 121,143 \$	\$ 133,257 \$
Legal Counsel	\$ 61,599 \$	\$ 69,299 \$	\$ 76,999 \$	\$ 84,699 \$
Director, Integrated Marketing Communications	\$ 68,050 \$	\$ 76,556 \$	\$ 85,062 \$	\$ 93,568 \$
Executive Assistant to the President	\$ 84,402 \$	\$ 94,952 \$	\$ 105,502 \$	\$ 116,052 \$
Director, Planning and Assessment (Director, Chief Planning Officer)	\$ 53,454 \$	\$ 60,135 \$	\$ 66,817 \$	\$ 73,499 \$
International Program Development (Coordinator, Director)	\$ 32,973 \$	\$ 37,094 \$	\$ 41,216 \$	\$ 45,338 \$
Web Master	\$ 38,682 \$	\$ 46,018 \$	\$ 53,353 \$	\$ 60,688 \$
Director, Development and Alumni Affairs	\$ 96,278 \$	\$ 109,313 \$	\$ 121,348 \$	\$ 133,383 \$
Office of Academic and Student Affairs				
Senior Vice President, Academic and Student Affairs	\$ 80,212 \$	\$ 90,239 \$	\$ 100,265 \$	\$ 110,292 \$
Assistant Vice President of Academic Excellence / Director of Graduate Studies	\$ 125,514 \$	\$ 141,203 \$	\$ 156,892 \$	\$ 172,581 \$
Assistant Vice President of Institutional Effectiveness	\$ 84,278 \$	\$ 94,812 \$	\$ 105,347 \$	\$ 115,882 \$
Dean, School of Engineering	\$ 82,438 \$	\$ 92,742 \$	\$ 103,047 \$	\$ 113,352 \$
Dean, College of Liberal Studies and Social Sciences	\$ 99,150 \$	\$ 111,543 \$	\$ 123,937 \$	\$ 136,331 \$
Dean, College of Natural and Applied Sciences	\$ 91,509 \$	\$ 102,947 \$	\$ 114,386 \$	\$ 125,825 \$
Dean, School of Business and Public Administration	\$ 97,046 \$	\$ 109,176 \$	\$ 121,307 \$	\$ 133,438 \$
Deans, School of Nursing and Health Sciences	\$ 88,482 \$	\$ 99,543 \$	\$ 110,603 \$	\$ 121,663 \$
Associate Director, Western Pacific Tropical Research Center	\$ 87,252 \$	\$ 98,159 \$	\$ 109,065 \$	\$ 119,972 \$
Associate Director, Cooperative Extension Service	\$ 79,320 \$	\$ 89,235 \$	\$ 99,150 \$	\$ 109,065 \$
Dean, Enrollment Management and Student Success	\$ 82,438 \$	\$ 92,742 \$	\$ 103,047 \$	\$ 113,352 \$
Associate Dean, EMSS and Registrar	\$ 70,014 \$	\$ 78,766 \$	\$ 87,518 \$	\$ 96,270 \$
Associate/Assistant Deans	\$ 75,666 \$	\$ 85,125 \$	\$ 94,583 \$	\$ 104,041 \$
Grants Officer	\$ 56,000 \$	\$ 63,000 \$	\$ 70,000 \$	\$ 77,000 \$
Director/Coordinator	\$ 107,056 \$	\$ 120,438 \$	\$ 133,821 \$	\$ 147,203 \$
Research and Sponsored Programs (2009 CUPA)	\$ 90,944 \$	\$ 102,312 \$	\$ 113,680 \$	\$ 125,048 \$
Graduate Studies	\$ 51,932 \$	\$ 58,424 \$	\$ 64,915 \$	\$ 71,407 \$
Centers of Excellence and Research Institutes	\$ 51,665 \$	\$ 58,123 \$	\$ 64,581 \$	\$ 71,039 \$
Financial Aid	\$ 42,128 \$	\$ 47,394 \$	\$ 52,660 \$	\$ 57,926 \$
Residence Halls	\$ 53,107 \$	\$ 59,746 \$	\$ 66,384 \$	\$ 73,022 \$
Student Resource Center (one-stop center)	\$ 62,929 \$	\$ 70,795 \$	\$ 78,661 \$	\$ 86,527 \$
Student Services / Student Life	\$ 66,996 \$	\$ 75,371 \$	\$ 83,745 \$	\$ 92,120 \$
Summer School and Off-Campus Programs	\$ 45,613 \$	\$ 51,314 \$	\$ 57,016 \$	\$ 62,718 \$
Micronesian Area Research Center (MARC)	\$ 44,898 \$	\$ 50,510 \$	\$ 56,122 \$	\$ 61,734 \$
Professional and Internship Programs	\$ 110,978 \$	\$ 124,851 \$	\$ 138,723 \$	\$ 152,595 \$
Associate Dir. PIP Telecommunications and Distance Education and Outreach	\$ 66,430 \$	\$ 74,734 \$	\$ 83,038 \$	\$ 91,342 \$
Associate Dir. PIP Professional Development and Lifelong Learning Center	\$ 66,590 \$	\$ 74,913 \$	\$ 83,237 \$	\$ 91,561 \$
Office of Administration and Finance				
Vice President, Administration and Finance	\$ 52,762 \$	\$ 59,358 \$	\$ 65,953 \$	\$ 72,548 \$
Chief Information Officer	\$ 67,050 \$	\$ 75,431 \$	\$ 83,812 \$	\$ 92,193 \$
Director, Computer Center/Technology Resources	\$ 60,424 \$	\$ 67,977 \$	\$ 75,530 \$	\$ 83,083 \$
Sr. IT Manager, Infrastructure Services and Information Security	\$ 65,099 \$	\$ 73,237 \$	\$ 81,374 \$	\$ 89,511 \$
Associate Budget and Administrative Process Officer	\$ 52,600 \$	\$ 59,175 \$	\$ 65,750 \$	\$ 72,325 \$
Chief Human Resources Officer	\$ 65,802 \$	\$ 74,027 \$	\$ 82,252 \$	\$ 90,477 \$
Director, EEOQ and Title IX/ADA Coordinator	\$ 65,317 \$	\$ 73,481 \$	\$ 81,646 \$	\$ 89,811 \$
Comptroller/Chief Financial Officer	\$ 45,024 \$	\$ 50,652 \$	\$ 56,280 \$	\$ 61,908 \$
Associate Comptroller / Bursar	\$ 49,118 \$	\$ 54,575 \$	\$ 60,033 \$	\$ 65,490 \$
Director/Manager/Coordinator	\$ 52,047 \$	\$ 58,553 \$	\$ 65,059 \$	\$ 71,565 \$
Chief Plant and Facilities Officer	\$ 54,058 \$	\$ 60,816 \$	\$ 67,573 \$	\$ 74,330 \$
Capital Projects	\$ 50,835 \$	\$ 66,190 \$	\$ 71,544 \$	\$ 76,898 \$
Campus Facilities	\$ 65,317 \$	\$ 73,481 \$	\$ 81,646 \$	\$ 89,811 \$
Campus Construction Projects	\$ 45,024 \$	\$ 50,652 \$	\$ 56,280 \$	\$ 61,908 \$
Bookstore and Auxiliary Services	\$ 52,047 \$	\$ 58,553 \$	\$ 65,059 \$	\$ 71,565 \$
Athletic Director	\$ 54,058 \$	\$ 60,816 \$	\$ 67,573 \$	\$ 74,330 \$
Internal Auditor	\$ 50,835 \$	\$ 66,190 \$	\$ 71,544 \$	\$ 76,898 \$

*Scale is managed by UOG Human Resources Office. Last updated on April 26, 2018 by BCR Resolution No. 18-14