

**DATE POSTED:** March 09, 2020  
**CLOSING DATE:** March 23, 2020 - 5:00 P.M.



## ***Job Announcement***

The following Full-time position is available in our organization. Interested applicants who meet the Minimum Qualification Requirements must submit an application through our [CPL Pacific Career Center](#) no later than the posted closing date above.

**JOB TITLE:** SR. INTERNAL AUDITOR  
**DEPARTMENT:** INTERNAL AUDIT  
**LOCATION:** GUAM  
**JOB ROLE/LEVEL:** SUPERVISORY/COORDINATOR  
**FLSA STATUS:** EXEMPT  
**OPENINGS:** 1  
**JOB POSTING #:** CPL-02-2020-03

### ***JOB SUMMARY***

1. Assist the Group Internal Audit Manager in developing and executing the audit plan, and take a lead role in the day to day execution of internal audits;
2. Contribute to the Internal Audit (IA) function by identifying risks associated with business objectives and evaluating the controls in place to mitigate those risks in order to improve the effectiveness of risk management, control, and governance processes
3. Provide value-added advice and support to business partners on the creation or modification of policies, procedures, processes, products or services to ensure an appropriate level of internal control and compliance is maintained.

### ***JOB SPECIFICATIONS***

EDUCATIONAL ATTAINMENT REQUIRED	Bachelor's Degree in Finance required; MBA preferred
MINIMUM EXPERIENCE REQUIRED	3 - 5 Years Internal/ External Audit experience
KNOWLEDGE REQUIRED	<b>Knowledge &amp; know-how:</b> <ul style="list-style-type: none"><li>• Applied knowledge of operational processes and best practices on internal controls; risk management and assessment</li><li>• Applied knowledge of business processes reviews and measuring effectiveness and efficiency</li><li>• Thorough understanding of the financial and regulatory environment for the</li></ul>

	<p>telecommunications, oil &amp; gas and retail industries</p> <ul style="list-style-type: none"> <li>• Financial and operational audits, fraud investigation, compliance and governance reviews and other assurance functions as requested by the management.</li> <li>• Mastery and strong command in Microsoft Excel.</li> <li>• Proficient on IFRS and Financial Reporting Processes.</li> </ul> <p><b>Management and behavior skills:</b></p> <ul style="list-style-type: none"> <li>• Multi-Tasking on Projects with Competing Priorities</li> </ul>
SKILLS AND COMPETENCIES REQUIRED	<p><b>Behavioral</b></p> <ul style="list-style-type: none"> <li>• Business process and controls reviews</li> <li>• Communication</li> <li>• Relationship management</li> <li>• Risk Management</li> <li>• Adapts to changes in the work environment</li> <li>• Manages competing demands</li> </ul> <p><b>Functional</b></p> <ul style="list-style-type: none"> <li>• Internal controls – financial and operational</li> <li>• Business acumen</li> <li>• Finance expertise</li> <li>• Ethical practice</li> <li>• Negotiation</li> <li>• Continuous improvement</li> </ul>
LICENSE/S OR CERTIFICATIONS	<p>Preferred:  Certified Public Accountant  Certified Internal Auditor</p>
<b>WORKING RELATIONSHIPS</b>	
IMMEDIATE HEAD	CPL ROHQ – Group Internal Audit Manager
SUBORDINATES	N/A
INTERDEPENDENCIES/COORDINATION	<p><b>Internal:</b>  Operating Companies’ Leadership team members  Operating Companies’ Department Managers</p> <p><b>External:</b>  External auditors  Joint venture partners  Customers  Vendors</p>

### ACCOUNTABILITIES

- Plans and conducts audits to assess controls and operational efficiencies and compliance with the Company policies, procedures and regulations.
- Documents the results of the evaluations, and delivers quality audit documentation and work papers
- Develops recommendations, identifies process improvements and reports based on audits and presenting these ideas to senior management
- Performs special projects, investigations and other reviews as required
- Maintains effective communications with superiors, subordinates, and the company
- Demonstrates high levels of professionalism  
Attends training to enhance the risk and governance awareness and culture across the organization

### WORKING CONDITIONS (as applicable)

Work is generally performed within mostly a climate-controlled office environment and with **50% to 75%** travel required to all sites (corporate office, stores, warehouses, customers, vendors and other business partners) and islands where CPL operates. Some exposure to local ambient climate conditions when visiting facilities exposed to outdoor conditions.

### SOCIAL

The job requires a moderate level of interpersonal skills for communicating effectively with internal and external customers, generating commitment and coordination throughout the organization.

#### Internal

- CPL ROHQ
- CPL LLC
- IP&E Holdings
- IT&E
- Prospector Properties LLC

#### External

- External auditors
- Joint venture partners
- Customers
- Vendors

### MAJOR CHALLENGES (2020)

- Understanding the Business
- Execution of 2020 Internal Audit Plan

### DUTIES AND RESPONSIBILITIES

FUNCTIONAL AREAS	ACTIVITIES
<b>Internal Audits</b>	<b>Planning</b> <ul style="list-style-type: none"><li>• Develop a thorough understanding of business processes in scope for assigned audits and document the processes in flowcharts and/or process narratives. Identify and document inherent risks and controls within the business processes.</li><li>• Perform data analytics for proper review of controls and processes according to the IIA standards.</li><li>• Develop a risk based test plan by selecting appropriate audit approach, test procedures and sampling criteria based on professional judgment and departmentally defined internal</li></ul>

	<p>audit methodology.</p> <ul style="list-style-type: none"> <li>• Participate in opening meetings with client to explain the scope and objectives of the audit engagement to client and provide an overview of all steps in the audit process.</li> </ul> <p><b>Fieldwork</b></p> <ul style="list-style-type: none"> <li>• Perform audit tests and prepare working papers in accordance with professional IIA standards and CPL IA methodology.</li> <li>• Evaluate the adequacy of process design and the effectiveness of controls in meeting business and control objectives. Identify and document control and process weaknesses and provide evidential support for findings.</li> <li>• Propose practical and value added recommendations to address control weaknesses and/or process inefficiencies.</li> <li>• Organize and reference work papers for review by the Group Internal Audit Manager.</li> <li>• Participate in closing meetings with client at the end of fieldwork, providing clear explanations for identified issues.</li> </ul> <p><b>Reporting</b></p> <ul style="list-style-type: none"> <li>• Assist in the preparation of a concise and informative audit report to effectively communicate the findings and recommendations to the branch/department and senior management.</li> </ul>
<p><b>Others</b></p>	<ul style="list-style-type: none"> <li>• Assists the Group Internal Audit Manager in the development of the annual Internal Audit plan.</li> <li>• Supports the Group Internal Audit Manager in monitoring the remediation of audit issues through regular reporting of RAP Tracker or Audit Findings Dashboard to control operators.</li> <li>• Supports the Group Internal Audit Manager in the continuous improvement of CPL IA methodology.</li> <li>• Contributes to the safeguarding of assets (corporate and commercial assets) by ensuring that appropriate internal controls are in place and operating effectively.</li> <li>• Conducts investigations of suspected internal fraud.</li> <li>• Perform consulting services for management through participation in projects designed to introduce new and/or changing processes, products or facilities. Provide value added recommendations to mitigate both project and end state risks.</li> <li>• Provide consultative support to branches and departments with regard to the adequate design and execution of risk management processes.</li> <li>• Develops and maintains effective and professional working relationships with all levels of staff within the organization, including Senior Management.</li> </ul>

***As an Equal Opportunity/Affirmative Action Employer, we afford equal opportunity to all applicants and employees for hire and promotion without regard to race, color, national origin, gender, age, marital status, religion, veteran status, gender identity, sexual orientation, pregnancy or disability or genetic information.***

***CPL Pacific, LLC. is a Drug Free Workplace***