



## **Position Announcement #111033 – Senior Auditor/Investigator**

*The Corporation for Public Broadcasting (CPB) is a private, nonprofit corporation created to ensure universal access to non commercial high quality programming and telecommunications services. We invest in programs and services that are educational, innovative, locally relevant, and reflect America's common values and cultural diversity. We encourage the development of programming that involves creative risks and that addresses the needs of unserved and underserved audiences, particularly children and minorities.*

CPB is currently seeking to hire a **Senior Auditor/Investigator (Level 6)**. **Salary \$48,600 – \$75,000**. This position reports directly to the Deputy Inspector General.

### **General Description:**

The Senior Auditor/Investigator is responsible for planning, conducting audit and investigative field work, and reporting results performed as a part of OIG audit, inspection (evaluation), or investigation related to CPB programs and operations. This, includes grants and contracts financed in whole or in part by CPB funds. The Senior Auditor/Investigator can be assigned to work as the auditor-in-charge (AIC), lead investigator, or as a team member.

### **Specific Responsibilities:**

- Plans and carries out assigned work to achieve audit/investigative objectives. Takes an active role in planning and conducting complex audits, inspections (evaluations), or investigations in accordance with professional standards issued by GAO or the Counsel of the Inspectors General on Integrity and Efficiency (CIGIE). As an AIC or lead investigator planning includes determining: (1) the scope of review; (2) appropriate criteria; (3) the feasibility of using various audit/investigative techniques; (4) the availability and reliability of data and information necessary to conduct the audit, inspection, or investigation; and (5) assigning work tasks to other team members.
- Gathers data or evidence on assigned tasks that is complete, accurate, and relevant to the audit or investigative objectives. Obtains an understanding of the sources of data and collects sufficient and appropriate evidence (relevant, valid, and reliable) to support audit/investigative procedures performed, findings, and conclusions. Corroborates evidence as necessary to verify facts and conclude on objectives. Gathers and preserves evidence in a manner to meet legal requirements for use in a criminal proceeding. Conducts work in accordance with audit or investigative plans, requiring only routine direction from the responsible Team Leader, OIG General Counsel/Assistant Inspector General for Investigations, or Deputy Inspector General.
- Analyzes data for compliance with appropriate criteria per the audit/review procedures. Identifies trends, irregularities, inconsistencies, or other problems based on procedures applied. Ensures work is accurate and complete by checking work performed (e.g., footing and cross-footing calculations, etc.). Obtains necessary documentation to support audit/review findings. Based on work performed formulates sound and logical conclusions, as well as continually evaluates procedures to ensure objectives are achieved, including development of underlying causes to fully develop audit findings.

- Applies appropriate investigative techniques to examine documents, interview witnesses and subjects, and observe behaviors to investigate allegations of improprieties related to CPB programs and activities.
- Prepares working papers that identify sources of data, analyses performed, criteria applied, and conclusions drawn on work performed. Findings are fully documented in the audit working papers. Prepares working paper summaries to conclude on each audit objective. Working papers are logically organized, numbered, and cross-indexed to facilitate supervisory review. All work is appropriately documented in accordance with GAO *Government Auditing Standards* and CIGIE *Quality Standards for Inspection and Evaluation*.
- Leads and conducts investigations in accordance with CIGIE *Quality Standards for Investigations*. Under the supervision of the General Counsel/Assistant Inspector General for Investigations collects evidence, reviews relevant documents, interviews and obtains statements from witnesses and subjects, and observes behaviors to develop criminal case. In consultation with supervisor and appropriate prosecutorial officials has latitude to plan sequence of interviews, scope of investigation, and techniques to be employed. Documents investigative work performed and collects relevant evidence in a manner that the chain of custody is preserved and the evidence will be admissible in any subsequent legal proceeding.
- Researches and prepares IG subpoenas for approval by the IG General Counsel. Serves IG subpoena, collects evidence when warranted, and evaluates the documents received in response to subpoenas. Works with the IG General Counsel on any subpoena enforcement matters to obtain subpoenaed documents.
- Ensures writing is clear and grammatically correct. Interview write-ups accurately present information collected and reflect both positive and negative information obtained that are relevant, valid, and reliable. Draft findings and reports are fully developed with the five elements of a finding and recommendations address underlying causes.
- Presents fully developed investigative findings and investigative reports to the General Counsel/Assistant Inspector General for Investigations and review and approval.
- Takes the lead in presenting potential criminal cases to appropriate prosecutorial officials. Assists U.S. Attorneys and state or local prosecutors in preparing cases for presentation to grand juries. Testified as a witness before grand juries or during trial in matters relating to violations of criminal statutes.
- Independently manages own time to complete assigned tasks by established due dates, in accordance with audit or investigative plan and professional standards, and presents complete staff work to supervisor for review. Regularly evaluates job progress in relation to resource constraints and planned deliverables, including team members assisting on audit or investigation.
- Effectively communicates orally to ensure understanding of work assignments; participates in team discussions; interviews auditees, witnesses, and subjects; and briefs OIG management and auditee officials on results of their work. Speaks clearly to convey complex issues to facilitate understanding of conclusions, findings, criteria used, and recommendations. Applies effective listening techniques to build rapport and ensure understanding of auditee perspectives. Asks clarifying questions to ensure understanding of respective positions, particularly on areas of disagreement. Shares information with team members and raises potential problems (e.g., audit/investigative findings, methodologies, or procedures) to responsible Team Leader, General Counsel/Assistant Inspector General for Investigations, or Deputy Inspector General.
- Works effectively in a team environment and builds constructive working relationships with team members and OIG staff. Gains the confidence of others by being professional in demeanor and in conducting audit assignments (applying professional standards and OIG policies). Deals with others

in a respectful, open, and candid manner. Keeps auditees and OIG management informed on audit progress, audit findings, and any barriers encountered in completing assignments within timeframes. Proposes solutions and works with immediate supervisor to overcome barriers.

- Ensures indicators of potential fraud, waste, and abuse are fully developed and appropriately coordinated with Team Leader, General Counsel/Assistant Inspector General for Investigations, and Deputy Inspector General.
- Performs other duties as assigned.

**Required Qualifications:**

- Bachelors degree in accounting, finance, economics, business, or public administration. Other degrees will be considered with appropriate work experience in auditing, accounting, and investigations.
- Four years of public accounting, government auditing, internal auditing, or grant/contract auditing experience with at least three years of experience conducting criminal or administrative investigations (e.g., forensic accounting or fraud investigation experience). Three (3) years of auditing experience can be substituted for the 4 years of auditing experience with a professional certifications field (e.g., Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Fraud Examiner (CFE) or a master degree in a related field (e.g., MBA, MPA, economics, or public policy).
- Demonstrated knowledge of generally accepted accounting practices, accounting systems, and financial reporting.
- Demonstrated knowledge of individual rights in criminal proceedings, the principles of evidence, theories of crime causation, and investigative techniques (e.g., obtaining and analyzing documents, interviewing theory and application, and covert examinations --- surveillance, sources and informants, and use of operatives).
- Knowledge and experience in using GAO *Government Auditing Standards*, AICPA standards, IIA standards, or Association of Inspectors General *Principles and Standards for Offices of Inspector General* in conducting performance, and financial related audits, or attestation examinations or reviews. Knowledge and experience in using CIGIE *Quality Standards for Investigations* or other law enforcement standards in conducting criminal or administrative investigations. Knowledge and experience in using CIGIE *Quality Standards for Inspection and Evaluation* or other professional standards in conducting limited scope reviews.
- Experience with personal computers, including word processing, spreadsheet, and database software (MS Office).
- Good oral and written communication skills and experience in drafting findings and audit reports recommending appropriate corrective actions to management.
- Ability to work both independently and in teams.
- Exercises sound judgment in formulating conclusions on work performed in developing evidence, conclusions, findings and recommendations.
- Ability to travel up to 50% of time.

**Desired Qualifications:**

- Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Fraud Examiner (CFE) professional certifications.
- MBA, MPA, Economics, Public Policy or other advanced degree with business experience or broad industry knowledge related to non-profit organizations or experience administering Federal grants and contracts.

- Accounting or auditing experience in public broadcasting or non-profit organizations.

**Other Important Information:**

The selectee must possess and maintain the highest standards of conduct, honesty and loyalty in both official and personal matters. A determination of suitability for the position will be based on the results of a background verification of previous employment, education, criminal record and credit information.

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**For more information about CPB, our programs, and our mission, please visit our website at [www.cpb.org](http://www.cpb.org). Please submit your cover letter, resume, and salary history with the position announcement number #111033 to:**

CPB Human Resources  
[jobs@cpb.org](mailto:jobs@cpb.org)  
202-879-9768 (fax)  
Corporation for Public Broadcasting  
401 Ninth Street, NW  
Washington, DC 20004

*The Corporation for Public Broadcasting has a commitment to the principle of diversity. In that spirit, we welcome applications from all qualified individuals without regard to race, religion, creed, color, gender, sexual orientation, age, disability, marital status, veteran status, national origin, or status with regard to public assistance.*