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| --- | --- |
| **POSITION DESCRIPTION** | **1. Agency PDCN** N0430000 |
| **2. Reason for Submission** [ ]  Redescription [ ]  New | **3. Service** [ ]  HQ [x]  Field | **4. Empl Office Location**       | **5. Duty Station**       | **6. OPM Cert #**       |
|  [ ]  Reestablishment [x]  Other Explanation (Show Positions Replaced) Dept of Army directed change to GS-0510 series from GS-0511. | **7. Fair Labor Standards Act**Not Applicable | **8. Financial Statements Required** [ ]  Exec Pers Financial Disclosure [ ]  Employment & Financial Interests | **9. Subject to IA Action** [ ]  Yes [ ]  No |
|        | **10. Position Status** [x]  Competitive [ ]  Excepted (32 USC 709) | **11. Position is** [ ]  Supervisory [ ]  Managerial | **12. Sensitivity** [ ]  Non-Sensitive [ ]  Noncritical Sens | **13. Competitive Level**       |
|        |  [ ]  SES (Gen) [ ]  SES (CR) |  [x]  Neither |  [ ]  Critical Sens [ ]  Special Sens | **14. Agency Use** **NDS** |
| **15. Classified/Graded by** [ ]  a. US Office of Pers Mgt [x]  b. Dept, Agency or Establishment [ ]  c. Second Level Review [ ]  d. First Level Review |
|  | Official Title of Position | Pay Plan | Occupational Code | Grade | Initials | Date |
|  |  ~~Accountant (Internal Review Evaluator)~~ ***Auditor*** | GS | ~~0510~~ ***0511*** | 11 | PD | 10 Jun 04 |
| **16. Organizational Title** (If different from official title)       | **17. Name of Employee** (optional)       |
| **18. Dept/Agency/Establishment** - National Guard Bureau   **a. First Subdivision** - State Adjutant General **b. Second Subdivision** - USPFO |  **c. Third Subdivision** -Internal Review Division  **d. Fourth Subdivision** –  **e. Fifth Subdivision** -       |
| **19. Employee Review**. *This is an accurate description of the major duties and responsibilities of my position*. |  Employee Signature /Date (optional)       |
| **20. Supervisory Certification**. *I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out Government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes related to appointment and payment of public funds. False or misleading statements may constitute violations of such statutes or their implementing regulations.* |
|  a. Typed Name and Title of Immediate Supervisor            |  b. Typed Name and Title of Higher-Level Supervisor/Manager (optional)           |
|  Signature       |  Date       |  Signature       |  Date       |
| **21. Classification/Job Grading Certification:** *I certify this position has been classified/graded as required by Title 5 USC, in conformance with USOPM published standards or, if no published standards apply directly, consistently with the most applicable standards.* |  **22. Standards Used in Classifying/Grading Position** ***USOPM Job Family PCS for Professional & Administrative Work in the Accounting and Budget Group, GS-0500 dated Dec 2000.*** |
|  Typed Name and Title of Official Taking Action |       |
| ROGER M. PARRISHHuman Resources Specialist (Classification) | **Information For Employees**. *The standards and information on* *their application are available in the personnel office. The* *classification* of the position *may be reviewed and corrected by* |
|  Signature//signed// |  Date 5 Apr 05 | *the agency or OPM. Information on classification/job grading appeals is available from the personnel office.* |
| **23. Position Review** |  Initials | Date | Initials | Date | Initials | Date | Initials | Date | Initials | Date |
| a. Employee (Opt) |       |       |       |       |       |       |       |       |       |       |
|  |  |  |  |  |  |  |  |  |  |  |
| b. Supervisor |       |       |       |       |       |       |       |       |       |       |
|  |  |  |  |  |  |  |  |  |  |  |
| c. Classifier |       |       |       |       |       |       |       |       |       |       |
|  |  |  |  |  |  |  |  |  |  |  |
| **24. Remarks**:Released from NGB-J1-TNC, CRA 05-1003C, dated 5 Apr 05   IAW Department of Army Memorandum, Subject: Implementation Instructions for Department of Army Internal Review GS-510 Accountant (Internal Review Evaluator) Position Descriptions (PDs), dated 22 July 2004.This PD aligns with Army PD# AGIR0004.Dual Status PD# 70588000***Position reclassified IAW guidance contained in OPM Appeal Decision C-0511-12-04 dated 16 May 2007.***Pen-and-Ink Changes released by NGB-J1-TNC, CRA 07-1014, dated 07-26-07. Pen-and-ink changes are annotated as follows: deletions are reflected via strikethrough and additions are reflected via **BOLD*ITALICS*** font |
| **25. Description of Major Duties and Responsibilities** (SEE ATTACHED) |
| NSN 7540-00-634-4265 Previous Edition Usable 5008-106 **O**ptional **F**orm **8** US Office of Personnel Management (USOPM), FPM CHAPTER 295 [Equivalent] |

25.

This position is for a National Guard Non-Dual Status (NDS) technician only. This position meets the criteria of the NDS Management Plan as follows: The position resides within the infrastructure and support functions of the state National Guard; the incumbent is not subject to mobilization nor is the work described part of the military mission; and the incumbent does not perform a key advisory or essential administrative role that is inherently military. In addition, the position must meet one of the following: It does not have a comparable military function; the position is required in a full-time (civilian) role when the organization, or similar military position, is mobilized to perform continuing post-mobilization functions; or the position requires a skill or competency that necessitates technical expertise or professional qualifications that cannot be readily found in the military structure of the state military force.

Duties:

Incumbent serves as an agent of the United States Property and Fiscal Officer on accounting, financial, and managerial issues that require examination by a financial professional. Performs quick response reviews, consulting and advisory services, risk management, liaison with external audit organizations, audit compliance and follow-up, and a variety of staff and systems accounting duties to analyze accounting records and to enhance the financial reports and operational data used by local management. Position is located in the United States Property and Fiscal Office (USPFO). Incumbent reports to the Internal Review Division Chief, but may receive guidance and directions from a higher graded IR Supervisor or IR ~~Accountant~~ ***Auditor*** if assigned.

MAJOR DUTIES

1. Utilizing professional accounting and auditing knowledge, provides recommendations in the solution of accounting and operational problems and implementation of new or changed regulations, procedures and analyses of automated systems. Performs complex professional accounting and review activities involving in the analysis of accounting records. Conducts in-depth research and analysis in the coordination and resolution of problems. Develops position papers and fact sheets that interpret and explain reports and accounting data. Determines the scope of studies based upon a review of material received, familiarity with operations and relationship of financial management and its automated systems. (25%)

2. Reviews automated accounting and financial systems and identifies the need for changes to enhance system capability to track and report financial reports and operational data used by local management. Evaluates computer system logic and program guidelines in order to recommend automated accounting software processes to enhance the analysis of information for the unit and other resource managers. Evaluates the impact on current and future systems and makes recommendations to ensure the organization has the needed equipment/software to meet the needs of managers. (25%)

3. Performs a variety of internal review assignments of medium complexity that require ingenuity in applying conventional and advanced techniques in gathering and evaluating pertinent data. Utilizes professional accounting and audit skills to maintain oversight for implementing appropriate laws, directives, and regulations of internal control programs and procedures. Studies a variety of background material to gain program information and discover leads. Typically, this material would only include applicable Army and Air National Guard and state regulations and, if any, GAO guidelines. Prepares review plans based on use of the most appropriate advanced techniques. Conducts in-briefs with management officials. Explains the purpose and procedures for the review and answers questions. Performs survey work to identify potential operating problems. Prepares lead sheets to identify any potential weaknesses in internal controls that need further study. Documents the results in accordance with Comptroller General Standards, DoD, Army, Air Force, and Army and Air National Guard policies. Applies Comptroller General Standards and a wide range of evaluation techniques (e.g., interviews, computer assisted techniques, statistical analysis and questionnaires) in gathering, documenting, and summarizing data. Prepares working papers and files in accordance with Comptroller General Standards and Army and Air National Guard policies. Drafts reports, which present findings, identifies causative situations and recommends corrective action. Discusses findings with activity level officials. Convinces these officials of the value of recommendations made with their implementation being the ultimate outcome. Performs follow-up on agreed-to findings and recommendations. Reports to the USPFO on the status of corrective actions taken by functional activities. Provides unprogrammed, quick reaction troubleshooting capabilities wherein the objective is to prevent serious problems from developing. (40%)

4. In direct coordination with responsible management officials, evaluates the validity of findings and recommendations identified by external audit agencies. Where the evidence does not support a proposed finding, negotiates for the command with the external audit agency to have the finding either withdrawn or amended. As the command representative, evaluates the management response to audit findings/results. When a management response does not appear to be adequate, consults with management to improve its substantive content. Prepares the overall command response to all external audit agency reports based upon input from proponent activities. (10%)

Performs other duties as assigned.

Factor Level Evaluation

Factor 1 - Knowledge Required by the Position FL 1-7 1250 Pts

Professional, comprehensive knowledge of accounting and auditing theories, practices, techniques, and standards; thorough knowledge of fiscal law and a knowledge of the organization’s programs, functions and policies to accomplish managerial accounting and operational assignments.

Technical knowledge in the workings of accounting systems and the requirements to review and advise on business enterprise architectural problems or enhancements needed. Ability to examine output products to ensure the management tools are providing the necessary feedback for management to make sound decisions.

Knowledge and skills to independently plan a variety of assignments and to gather, organize, and evaluate data in complex areas and quickly separate essential from nonessential data. Also uses considerable skill in assessing the degree to which program goals are met and develops findings/reports that clearly identify operational problems and required corrective actions.

Knowledge and skills to serve as the ~~evaluator~~ ***auditor*** responsible for providing local commands and higher echelons with detailed briefings or position papers on the adequacy and accuracy of managerial and financial accounting systems and reports within the organization.

Factor 2 - Supervisory Control FL 2-4 450 Pts

Supervisor and/or senior ~~evaluator~~ ***auditor*** provides limited technical guidance and direction. Incumbent exercises broad latitude in defining the requirements and procedures for completing the tasks, missions and functions. Work is reviewed for completeness, effectiveness in meeting objectives, and impact on other programs and financial resources. Plans and carries out the assignment, resolves conflicts that arise, and coordinates overall effort with the appropriate organizational entities. Keeps the supervisor informed of potentially controversial matters.

Factor 3 - Guidelines FL 3-3 275 Pts

There are a number of guidelines available, to include review plans, prior reports, and Army and Air National Guard regulations. Since the guidelines are not completely applicable to the situations encountered, uses judgment in interpreting the guidelines to accomplish the requirements of the assignment. Applies judgment to adapt the guidelines to specific cases or problems and/or to interpret a large number of varied policies and regulations.

Factor 4 - Complexity FL 4-4 225 Pts

Exercises sound professional judgment to resolve problems within a variety of automated and non-automated policies and objectives that entail substantial depth of analysis. Work requires considerable ingenuity and originality to deal with a wide variety of difficult accounting and operating transactions and problems. Decisions regarding what needs to be done are complicated by situations such as changing conditions and requirements, legislative changes, and new, specialized functional programs. Develops and presents both written and oral briefings to managers and executives to convey the results of analysis, alternatives, and recommendations. Reviews numerous activities covering many different and unrelated processes and functions. Assignments include a variety of subjects within the Army and Air National Guard from evaluations of management policies, procedures, and practices to specific examination of automated systems. Independently plans, executes and reports on assigned areas in accordance with Comptroller General Standards and agency policies and in all areas assesses the reliability of internal controls. Results are presented in proper perspective and when problems are identified, the problems with workable recommendations are staffed from the lowest to the highest level of the Command involved.

Factor 5 - Scope and Effect FL 5-4 225 Pts

The purpose of the work is to plan and execute assignments by application of a variety of advanced techniques to assess program operations including related systems. The assignments normally require working with a number of organizational entities or operating conditions. Recommendations identify specific actions required to correct problems, produce benefits and/or results in budget reductions. Recommendations cover financial operations, compliance with laws and regulations, validity of internal controls and effectiveness with which Federal funds are used.

Factors 6 & 7- Personal Contacts & Purpose of Contacts FL 2C 145 Pts

Personal contacts are with managers and employees of the state, both inside and outside the immediate organization. Additional contacts include Army and Air National Guard personnel outside the organization or personnel outside the agency, but at the site of an audit. The purpose of contacts is to influence management officials to accept critical observations and findings and to institute remedial actions. Officials are often reluctant to accept recommendations for changes in management or financial practices.

Factor 8 - Physical Demands FL 8-1 5 Pts

The work is principally sedentary. Some walking, bending and lifting is required.

Factor 9 - Work Environment FL 9-1 5 Pts

Work is performed in an office setting

 TOTAL POINTS: 2,580

 GRADE: GS-11

 (GS-11 Point Range: 2355 - 2750)

EVALUATION STATEMENT

A. Title, Series, and Grade: ~~Accountant (Internal Review Evaluator), GS-0510-11~~

***Auditor, GS-0511-11***

B. References:

1. JFS Professional & Admin Work Accounting & Budget Group, dated Dec 2000

C. Background: In a 22 Jul 2004 memo the Acting Assistant Secretary of the Army (Financial Management and Comptroller), Mr. Ernest J. Gregory directed that Internal Review (IR) auditor positions be standardized and reclassified from the GS-0511 series to a non-audit job series. ~~The intent of this action is to convert all IR personnel from the existing GS-0511 job series to the GS-0510 job series at the same grade levels and to implement newly developed Army-wide standardized PDs. This conversion is mandatory for all Army IR activities, to include National Guard Title 32 personnel. Additionally, these PDs cannot be revised without the express written approval of the Director, Management Services and Internal Review, OASA(FM&C~~***~~).~~ On 16 May 2007, OPM rendered appeal decision number C-0511-12-04 stating the primary and paramount work performed by the appellant falls within the Auditor, GS-0511 occupational series. Based on the guidance included in this decision along with the fact the work of all of the specialist level positions within the Internal Review Office is similar in nature, the National Guard Bureau has determined all Internal Review Office positions currently classified in the Accounting, GS-0510 occupational series should be reclassified into the Auditor, GS-0511 occupational series.***

D. Series, Title, and Grade Determination: These PDs have been reformatted to the standardized format used by the National Guard. The original Department of Army Evaluation Statement is attached. Minor changes have been made to the standardized PDs and are limited to a description of the USPFO organization and reporting levels of supervision, the use of these PDs for Army and Air National Guard Title 32 and Non-Dual Status technicians, and the applicability of Army and Air National Guard policies and regulations. The Department of Army includes the factor level and point value assignments in the position description and does not attach a separate FES summary chart in their evaluation. As such, you must refer to the position description to obtain factor level and point value information. This position description is the same as AGIR0001, classified by Peggy Dare on 06/10/2004. ***Based on the guidance contained in OPM Appeal Decision number C-0511-12-04, dated 16 May 2007, the appropriate occupational series for this position is GS-0511. IAW with reference 1 above, the correct title for positions in the GS-0511 series is Auditor.***

E. Conclusion: ~~Accountant (Internal Review Evaluator), GS-0510-11~~

***Auditor, GS-0511-11***

CLASSIFIER: Roger M. Parrish Date: 5 Apr 05