

POSITION DESCRIPTION						
1. Position Number			2. Explanation (show any positions replaced)			
3. Reason for Submission <input type="checkbox"/> New <input type="checkbox"/> Redescription <input type="checkbox"/> Reestablishment <input type="checkbox"/> Standardized PD <input type="checkbox"/> Other						
4. Service <input type="checkbox"/> HQ <input type="checkbox"/> Field	5. Subject to Identical Addition (IA) Action <input type="checkbox"/> Yes (multiple use) <input type="checkbox"/> No (single incumbent)					
6. Position Specifications Subject to Random Drug Testing <input type="checkbox"/> Yes <input type="checkbox"/> No Subject to Medical Standards/Surveillance <input type="checkbox"/> Yes <input type="checkbox"/> No Telework Suitable <input type="checkbox"/> Yes <input type="checkbox"/> No Fire Position <input type="checkbox"/> Yes <input type="checkbox"/> No Law Enforcement Position <input type="checkbox"/> Yes <input type="checkbox"/> No			7. Financial Statement Required <input type="checkbox"/> Executive Personnel-OGE-278 <input type="checkbox"/> Employment and Financial Interest-OGE-450 <input type="checkbox"/> None required		10. Position Sensitivity and Risk Designation <u>Non-Sensitive</u> <input type="checkbox"/> Non-Sensitive: Low-Risk <u>Public Trust</u> <input type="checkbox"/> Non-Sensitive: Moderate-Risk <input type="checkbox"/> Non-Sensitive: High-Risk <u>National Security</u> <input type="checkbox"/> Noncritical-Sensitive: Moderate-Risk <input type="checkbox"/> Noncritical-Sensitive: High-Risk <input type="checkbox"/> Critical-Sensitive: High-Risk <input type="checkbox"/> Special Sensitive: High-Risk	
		8. Miscellaneous Functional Code: -- BUS: --	9. Full Performance Level Pay Plan: Grade:			
11. Position is <input type="checkbox"/> 2-Supervisory <input type="checkbox"/> 4-Supervisor (CSRA) <input type="checkbox"/> 5-Management Official <input type="checkbox"/> 6-Leader: Type I <input type="checkbox"/> 7-Leader: Type II <input type="checkbox"/> 8-Non-Supervisory		12. Position Status <input type="checkbox"/> Competitive <input type="checkbox"/> SES <input type="checkbox"/> Excepted (specify in remarks) <input type="checkbox"/> SL/ST			15. Fair Labor Standards Act <input type="checkbox"/> Exempt <input type="checkbox"/> Nonexempt	
	13. Duty Station	14. Employing Office Location	16. Cybersecurity Code #1:                      #2: --                      #3: --	17. Competitive Area Code: Competitive Level Code:		
18. Classified/Graded by	Official Title of Position		Pay Plan	Occupational Code	Grade	Initial      Date
a. Department, Bureau, or Office						
b. Second Level Review			--		--	
19. Organizational Title of Position (if different from, or in addition to, official title)			20. Name of Employee (if vacant, specify)			
21. Department, Agency, or Establishment U.S. Department of the Interior			c. Third Subdivision			
a. Bureau/First Subdivision			d. Fourth Subdivision			
b. Second Subdivision			e. Fifth Subdivision			
22. 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 relating to, but not limited to: FLSA determinations; position sensitivity and requirements; and appointment/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 or Manager (optional)			
Signature		Date	Signature		Date	
23. Classification/Job Grading Certification. I certify that this position has been classified/graded as required by Title 5, U.S. Code, in conformance with standards published by the U.S. Office of Personnel Management or, if no published standards apply directly, consistently with the most applicable published standards.			24. Position Classification Standards Used in Classifying/Grading Position			
Typed Name and Title of Official Taking Action						
Signature		Date				
25. Position Review	Initials	Date	Initials	Date	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 the agency or the U.S. Office of Personnel Management. Information on classification/job grading appeals, and complaints on exemption from FLSA, is available from the personnel office or the U.S. Office of Personnel Management.	
a. Supervisor						
b. Classifier						
26. Remarks						

**DOI Standard PD**

**PD# DF02100**

**Classification: Auditor, GS-511-11**

**Introduction**

This position is located in an operating office within a bureau or equivalent organization within the Department of the Interior (DOI). This position is responsible for assisting in planning and performing various audit, inspection, examination, and evaluation assignments.

**Duties**

Participates in preliminary reviews of functions or activities to determine which areas to emphasize during assigned audits, inspections, examination, and evaluations. Recommends techniques or methodologies to utilize. Assists in the development of audit, inspection, examination and/or evaluation plans.

Plans and performs various performance and financial audit and evaluation assignments or audit and attestation engagement assignments. Performs segments of audit assignments that involve: reviewing and evaluating procedures, systems, or programs for economy, efficiency, and effectiveness; performing risk assessment, determining scope and extent of testing as well as the timing of the audit testing; testing contactors assertion; and/or determining the extent of compliance with laws and regulations. Identifies, analyzes, and researches accounting and auditing issues. Some positions may be required to issue enforcement actions when non-compliance occurs, including Notices of Violation and Cessation Order to coal operators. Collection of payment for may be necessary for enforcement of abatement action(s).

Determines the relative significance of findings developed, assures that work performed adequately supports the conclusions reached on the basis of best practices or other rationales that contribute to positive program results, and develops practical recommendations for corrective action when necessary. Assures audit procedures were performed based on the Generally Accepted Government Auditing Standards (GAGAS).

Prepares audit work papers, interview summaries, and briefing materials covering review findings; and tracks and maintains multiple documents essential to the evaluation/audit/examination.

Participates in meetings with client/management officials. Meets with appropriate team leader and/or internal management officials to brief on findings, explain the significance of conclusions, and justify recommendations.

Performs other similar duties as assigned.

**Factor 1 - Knowledge Required by the Position**

**Level 1-7**

**1250 points**

Professional, comprehensive knowledge of the theories, practices, methods, and techniques of accounting and auditing; and organizational or program practices, policies, and functions sufficient to independently plan and conduct a variety of audit, examination, and/or evaluation assignments.

Knowledge of regulations, policies, and procedures related to program evaluations, examination, and inspections, such as the Council of Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation and/or Generally Accepted Government Auditing Standards (GAGAS).

Knowledge of Federal appropriations laws, environmental statutes, and other government-wide management reform initiatives to carry out audit, inspection, and evaluation approaches for Department, bureau, and office programs.

Specialized knowledge of Federal laws and policies governing energy leasing and development, in addition to knowledge of energy and mineral programs and related revenue management, in order to plan and conduct audits focusing on programs relating to oil and gas leasing; oil and gas production operations; renewable energy programs; collection and accounting of energy-related royalties and rents; and ancillary issues of energy storage and transmission on public or Indian lands.

Knowledge of business practices within the extractive minerals industry related to production, transportation, processing, sale and other disposition of minerals subject to leasing on Federal and Indian lands.

Specialized knowledge of Federal Acquisition Regulations (FAR), Uniform Guidance (UG), Cost Accounting Standards (CAS) and the Code of Federal Regulations (CFR) to plan and conduct federal government contract audits and/or government financial assistance audits.

Knowledge to perform Fee Compliance audits (OSMRE positions).

Skill in applying a wide range of appropriate qualitative and quantitative analytical techniques and tools to a variety of assignments covering broad programs and activities.

Skill in identifying appropriate sources of data and analyzing the data collected to produce summaries or findings that: identify weakness and problems in the activity under review; noncompliance to regulations and/or contract terms as well; material deficiencies in the subject matter of audit; and/or identify best practices that produce improved performance and results.

Skill in written communication to produce written reports and craft compose responses related to audits.

Skill in oral communication in order to effectively communicate with internal and external clients and management officials.

**Factor 2 - Supervisory Controls**

**Level 2-4 450 points**

The incumbent and the supervisor develop an acceptable work plan which typically includes identification of work to be performed, the scope of audit, and deadlines for completion and intervening due dates. Within the parameters of the approved work plan, the incumbent is responsible for planning and organizing work, coordinating with staff, and conducting all phases of the work assignment or audit. The incumbent informs the supervisor of potentially controversial findings, sensitive or significant issues, or problems with widespread impact during the course of the audit. Completed audits, evaluations, reports, or recommendations are reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results, and adherence to requirements, guidelines, goals and objectives. Work can also be reviewed for overall compliance with GAGAS or organization processes/procedures.

**Factor 3 - Guidelines** **Level 3-3**    **275 points**

Guidelines and references usually cover program goals and objectives and the methods and techniques to be used. Guidelines include Surface Mining Control and Reclamation Act (SMCRA), policies, and directives contained within DOI and/or organizational regulations, manuals and handbooks, research reference texts, software documentation, and verbal instructions. Guidelines also include the CIGIE Quality Standards for Inspection and Evaluation, GAGAS, FAR, Uniform Guidelines, CAS and program operating policies and procedures. Even though administrative policies and procedures are available, the auditor may need to use judgment in choosing, interpreting or adapting guidelines to specific issues in support of the assignment.

**Factor 4 - Complexity** **Level 4-4**    **225 points**

The work involves gathering information, identifying and analyzing issues, discerning interrelationships, and developing recommendations to resolve substantive problems in the effectiveness and efficiency of work operations and mission-oriented programs or audit findings to form an audit opinion. The work requires the application of qualitative and quantitative techniques that require modification to fit a wide range of variables. Information gathered and analyzed is often conflicting or incomplete, is not always accessible by direct means, and/or is difficult to document. The employee may need to refine existing work methods and techniques for application to the analysis and evaluation of specific issues.

**Factor 5 - Scope and Effect** **Level 5-3**    **150 points**

The purpose of the audit is to assess and evaluate the effectiveness and efficiency of a wide range of agency activities, provide an opinion to the subject matter, and to recommend corrective action to the team leader or supervisor.

The work performed by the incumbent affects the operations of DOI Headquarters, bureaus and field offices, and other Federal agencies. Audits, evaluations, and/or scope of testing take into consideration factors such as cost-effectiveness, attainment of audit goals and objectives, and compliance with pertinent legal and regulatory guidelines. Completed work contributes to: the effectiveness and efficiency of organizations within the agency; recommendations and findings to be utilized by Federal funding agencies to pay applicable contractor claimed cost which usually result in cost recovery to the government agency and changes in the contractor's processes; and/or the impact on the effective and efficient collection and distribution of mineral royalties of

