

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		
a. Supervisor				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.		
b. Classifier						
26. Remarks						

## **DOI Standard PD**

**PD# DF02400**

**Classification: Auditor, GS-511-14**

### **Introduct**

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 independently and/or collaboratively planning, performing, and monitoring complex audits, inspection, evaluation and/or attestation assignments.

### **Duties**

Plans, oversees, and performs complex projects which may include reviewing, evaluating, and auditing procedures or programs for accounting, economy, efficiency, and effectiveness; and determining the extent of compliance with laws and regulations. Identifying trends or issues within the industry which may affect the audit program is an evaluation factor for some audits. Oversees the development of audit, inspection and evaluation plans and guides for effectively accomplishing the audit, inspection, or evaluation. Identifies the need for special skills or expertise not available within the assignment/ project team and makes requests to the appropriate supervisor for additional support. Uses story conferencing and other appropriate team-building techniques to accomplish audit, evaluation, and other review objectives. 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).

Identifies, analyzes, and researches accounting and auditing issues/problems. Provides advice on these issues to team members, contractor personnel, Bureau/Office management, and/or Department management.

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.

Prepares assessment work papers, interview summaries, and briefing materials covering review findings. Tracks and maintains multiple documents essential to the audit, inspection, or evaluation. Meets with appropriate management officials to brief on findings and explain the significance of conclusions and justify recommendations.

Coordinates and assists with special projects as assigned, such as preparing guides for effectively and efficiently accomplishing audits, inspections, or evaluations; participating in joint audits with other federal or state audit agencies; reviewing and commenting on proposed laws, regulations, audit standards and guidelines, and Departmental policies and procedures; and preparing responses to information requests; etc.

Coordinates and communicates with parties within and external to the Department on relevant issues. May act as a contracting officer's technical representative (COTR) on contracts with independent accounting firms.

Performs other related duties as assigned.

**Factor 1 – Knowledge Required by the Position                      Level 1-8                      1550 Points**

Mastery of a professional knowledge of the theory, concepts, principles, and practices of accounting, financial, and performance auditing sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues.

Comprehensive knowledge of Bureau/Office and DOI regulations, policies, and procedures related to program evaluations and inspections.

Knowledge of Federal appropriations laws, environmental statutes, and other government-wide management reform initiatives, where applicable.

Specialist 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 of Indian lands.

Specialized knowledge of Federal Acquisition Regulations and the Code of Federal Regulations to plan and conduct federal government contract audits and government financial assistance audits.

Expert knowledge of business practices within the extractive minerals industry related to production, transportation, processing, sales, and other dispositions of minerals subject to leasing on Federal and Indian lands.

Knowledge to perform Fee Compliance audits (OSMRE positions).

Knowledge to develop and maintain automated auditing system used by audit staff.

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

Skill in identifying appropriate sources of data, analyzing the data collected, and producing summaries or findings that identify weaknesses and problems in the activity under review or new best practices that can be extended to produce improved performance and results.

Skill in written communication to write reports and responses on complex and often sensitive issues/areas.

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

Skill in leading and facilitating work teams to develop and carry out audit, inspection, and evaluation approaches and objectives for Department, bureau, and office programs.

**Factor 2 – Supervisory Controls**

**Level 2-5**

**650 Points**

The supervisor provides administrative and policy direction with assignments in terms of a broadly defined nature. The employee has significant program/function responsibility. The incumbent defines objectives; interprets policy and determines their effect on program activities; and independently plans, designs, and carries out the work to be done. The incumbent's findings are considered technically authoritative and are normally accepted without significant change.

Work assignments are reviewed for fulfillment of program objectives and the effects of advice and influence on the overall program or the contribution to the advancement of DOI's mission.

**Factor 3 – Guidelines**

**Level 3-5**

**650 Points**

Guidelines consist of Government Auditing Standards; General Accounting Office guidance documents; Surface Mining Control and Reclamation Act (SMCRA); organizational guidance and policy related to subject matter being audited; material delineating the requirements and operations of the Department's programs; audits and evaluations from other Federal departments and agencies; the records of Congressional investigations; Court Decisions; Solicitor's opinions and articles in professional publications.

Guidelines are general in nature or may describe work methods in a narrow context. The incumbent is expected to apply and exercise professional judgment in appropriateness and interpretation of these guides. The incumbent must also be cognizant of and use public and private sector best practices in the assessment of Department program performance and appropriately apply high performance systems criteria to the assessment of overall organizational performance. The auditor uses the concepts presented to develop guidance for audit, inspection, evaluation, examination design. The goals to be achieved are usually clear, but resourcefulness is required in developing new audit, inspection, evaluation, or examination methods, instruction, and criteria.

**Factor 4 – Complexity**

**Level 4-5**

**325 Points**

Assignments at this level are major evaluations of Agency programs, operations, and activities characterized by the need to: develop individual audit programs and plans covering in detail the matters being audited; functional responsibilities; specific program assignments; audit objectives and requirements; references; and special instructions covering contingencies.

Decisions regarding the best approaches require the analysis of a number of techniques, knowledge of private and public sector best practices, and require assessing the probability of significant findings for impact and cost/benefit. The work requires establishing criteria for a systematic review of a variety of operational and support programs. Sources and forms of

information are often unclear and new techniques for assembling and interpreting facts or data are a natural outgrowth and continually under consideration.

**Factor 5 – Scope and Effect**

**Level 5-5**

**325 Points**

The purpose of the work is to analyze, audit, and evaluate major administrative aspects of substantive, mission-oriented programs. The incumbent provides analytical support and evaluations for the organization which affect DOI Headquarters, bureau, and field personnel, and other Federal agencies. The work performed by the incumbent affects the conduct and outcome of audit/investigation, and how these activities relate to entities outside the organization. Assessments and evaluations take into consideration factors such as cost-effectiveness, attainment of program goals and objectives, and compliance with pertinent legal and regulatory guidelines. Recommendations made by the incumbent usually result in changes in how the programs are conducted and/or how the assessment/evaluations are conducted within the Department and other Federal agencies.

**Factor 6/7 – Personal Contracts/Purpose of Contacts**

**Level 3D**

**280 Points**

Contacts involve managers, supervisors, and employees in the Department; counterparts in other Federal, state, local, and Tribal agencies; educational institutions; private companies; and technical authorities. Contacts occur at scheduled meetings and conferences, but oftentimes the contacts are unplanned such as in cases where the incumbent is designated as point of contact by management. The contacts often require extensive preparation of briefing materials or technical familiarity with a complex subject matter.

The purpose of contacts is to justify, defend, negotiate, or settle matters involving significant or controversial issues. The work usually involves active participation in conferences, meetings, hearings, or presentations involving problems or issues of considerable consequence or importance. The people contacted typically have divergent viewpoints, goals, or objectives requiring the incumbent to try to achieve a common understanding of the issues/problems and to develop suitable solution alternatives that positively impact and improve the performance of the Department's programs.

**Factor 8 – Physical Demand**

**Level 8-1**

**5 Points**

The work is primarily sedentary and may involve periodic or frequent travel by air or surface modes of transportation. Occasionally may perform on-site audits of operations and records/offices that may require walking and standing.

**Factor 9 – Work Environment**

**Level 9-1**

**5 Points**

The work is usually performed in an adequately lit, heated, and ventilated office setting. Occasionally may include onsite visits to coal mines/offices.

**Total Points = 3790 Points**

**GS-14 Point Range = 3605-4050 Points**