

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# DF02000

Classification: Auditor, GS-511-9

Introduction

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

Duties

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

Performs various performance and/or financial audit and evaluation and/or audit and attestation engagement assignments, under the direction of a team leader or senior auditor. 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 timing of the audit testing; and 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. Ensures audit procedures were performed based on the Generally Accepted Government Auditing standards (GAGAS)

Prepares work papers, interview summaries, and briefing materials covering review findings; and tracks and maintains multiple documents essential to the evaluation. 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 1-6 950 points

Professional knowledge of accounting and auditing concepts, principles, and methods sufficient to work independently using conventional procedures and practices to assist with performance, contractual, and financial audit and evaluation/examination assignments.

Knowledge of qualitative and quantitative analytical techniques to identify, consider, and resolve issues or problems related to the subject matter of the audit.

Knowledge of theory and principles of management and organization including administrative practices and procedures common to organizations.

Knowledge of regulations, policies and procedures related to program evaluations and inspections, specifically Generally Accepted Auditing Standards (GAGAS).

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

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.

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 government financial assistance audits.

Skill in written communication to produce narrative reports on findings.

Skill in oral communication to brief team leaders and explain findings.

Factor 2 - Supervisory Controls

Level 2-3

275 points

The supervisor defines work objectives, priorities, and deadline. The employee independently plans and carries

out assignments in conformance with accepted auditing practices and procedures. The employee follows instruction, policies, and guidelines and uses judgement to resolve recurring work problems. Controversial and sensitive issues, information, and potential findings are brought to the supervisor's attention for guidance and discussion.

Completed work is reviewed for technical soundness, adequacy of the employee's analysis, validity of conclusions drawn, and compliance with acceptable policies, regulation, and 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 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 4-3** **150 points**

The work involves applying different qualitative and quantitative processes and methods and discerning interrelationships in elements related to the audit/evaluation/examination. Information or data used in the audit/evaluation/examination comes from a variety of sources and may not be readily available.

Decisions regarding which methods will be used to analyze information must be made after determining the nature and availability of source material and exploring possibilities for obtaining alternative information.

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

The purpose of the work is to assess and evaluate the effectiveness and efficiency of a wide range of agency activities, analyze a variety of industry data and issues, resolve procedural problems, and to recommend corrective action or provide an opinion on the subject matter 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 and evaluations take into consideration factors such as cost-effectiveness, attainment of program goals and objectives, and compliance with pertinent legal and regulatory guidelines. Completed work contributes to the effectiveness and efficiency of organizations within the agency.

Factor 6 and 7 - Personal Contacts and Purpose of Contacts **Level 3-B** **110 points**

Contacts involve managers, supervisors, and employees in the Department, counterparts in other Federal, state, and local and Tribal agencies, educational institutions, private companies, and technical authorities on a planned and ad-hoc basis. The contacts often require the preparation of briefing materials or technical familiarity with a complex subject matter.

The purpose of contacts is to plan, arrange, explain, clarify, update, and exchange information on work efforts; provide advice on organizational or program related issues and concerns; coordinate work; and resolve problems in effectiveness and efficiency.

Factor 8 - Physical Demands **Level 8-1** **5 points**

The work is primarily sedentary but may involve periodic or frequent travel by air or surface modes of transportation.

Factor 9 - Work Environment **Level 9-1** **5 points**

The work is usually performed in an adequately lit, heated, and ventilated office setting.

Total points = 1,920

GS-09 point range = 1.855-2,100