

| 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 | | | | | | |
| b. Classifier | | | | | | |
| 26. Remarks | | | | | | |

DOI Standard PD

PD# DF02200

Classification: Auditor, GS-511-12

Introduction

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

Duties

Develops or assists in the development of audit, examination, and evaluation plans. Adapts the audit, inspection, or evaluation plan to fit special circumstances encountered in an assigned audit, inspection, examination, or evaluation.

Plans and performs and/or leads complex projects, which include reviewing and auditing procedures, systems, and/or programs for economy, efficiency, and effectiveness; 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. Assures audit procedures were performed based on the Generally Accepted Government Auditing Standards (GAGAS).

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

Meets with internal management officials to brief on findings, explain the significance of conclusions, and justify recommendations. Attends and participates in meetings with client/management officials.

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 of 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.

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 3-4 450 points

Guidelines are stated in general terms and include policies and directives contained within CIGIE Quality Standards for Inspection and Evaluation, Surface Mining Control and Reclamation Act (SMCRA, DOI regulations, organizational manuals and handbooks, and other common place policies and directives such as the GAGAS, FAR, UG, and/or CAS. While administrative policies and procedures are available, the incumbent must exercise considerable judgment to interpret and apply these guidelines and perform aspects of the work not specifically described in the guidelines.

Factor 4 - Complexity

Level 4-5 325 points

The incumbent plans and conducts highly complex audits, examinations, and/or evaluations to provide an independent opinion on if the subject matter of the audit complies with the applicable criteria. The work involves developing individual audit programs and plans; program analysis; identifying evaluation and research methodologies; and developing administrative guidelines for use in conducting difficult, sensitive, and sometimes controversial reviews, evaluations, examinations, and analysis. The incumbent must exercise ingenuity and initiative to conduct independent analysis and research. Is expected to understand a wide diversity of laws, regulations, policies and their interrelationships. Work assignments and studies are also complicated by the need to consider the impact of changes in legislative and regulatory requirements.

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-orientated programs and to provide an opinion on the subject matter based on GAGAS.

The work performed by the incumbent affect DOI Headquarters, bureaus, and field offices, and other Federal agencies. Audits, inspections, examinations, and evaluations take into consideration factors such as cost-effectiveness, attainment of audit goals and objectives, and compliance with pertinent legal and regulatory guidelines.

The outcome of the work determines and establishes audit findings and recommendations to be utilized in: how the programs are conducted and/or how the audits/evaluations are conducted within the Department and other Federal agencies; how Federal funding agencies pay applicable contractor claimed costs; or how the organization effectively and efficiently collects and distributes mineral royalties to State, Tribe, Indian mineral owners and/or other government agencies.

Factors 6 and 7 - Personal Contacts and Purpose of Contacts Level 3-C 180 points

Contacts involve managers, supervisors, and employees in the Department, counterparts in other Federal, state, Tribal, and local agencies, educational institutions, private companies, and technical authorities. Contacts occur at meetings and conferences, and unplanned contacts 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 explain, clarify, update, and exchange information or research; communicate audit finding and recommendations with external parties on compliance with laws and regulations; provide advice on organizational or program related issues and concerns; coordinate work efforts; and resolve problems. The incumbent influences and persuades others regarding the merits of using certain technical accounting methods or procedures that are opposed by other team members, and/or assists with influencing supervisors or managers to accept and implement findings and recommendations on organizational improvement or program effectiveness. The incumbent may encounter resistance from contacts.

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. 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: 2990 Points

GS-12 Point Range: 2755-3150 Points