

Draft Job Family Standard for Professional and Administrative Work in the Accounting, Auditing, and Budget Group, 0500

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INTRODUCTION

This Job Family Standard (JFS) provides series definitions, titling instructions, and grading criteria for professional and administrative positions in the Accounting, Auditing and Budget Group, GS-0500, for General Schedule (GS) and other “white collar” pay plans. In the GS position classification system established under chapter 51 of title 5, United States Code, the positions addressed here are two-grade interval positions.

This JFS is divided into three parts. Part I contains occupational information applicable to Federal work covered by this JFS without regard to pay plan or classification system. Part II provides the grading criteria for positions classified in accordance with GS grade definitions. Part III will include explanatory material about the development of this JFS.

The term “General Schedule” or “GS” traditionally denotes the major position classification system and pay structure for white collar work in the Federal Government. Agencies no longer subject to chapter 51 have replaced the GS pay plan indicator with agency-unique pay plan indicators. For this reason, reference to GS has been omitted from much of this JFS.

Coverage

This JFS covers the following occupational series:

Series

Financial Administration and Program	0501
Accounting	0510
Auditing	0511
Budget Analysis	0560

Modifications to and Cancellations of Occupational Series, Standards, and Guides

Previous Series		Action Taken / How to Classify Work Previously Covered
Accounting and Budget Group	0500	• Renames this occupational group, Accounting, Auditing and Budget Group, 0500.
Financial Administration and Program	0501	• Supersedes this standard, last revised December 2000.
Accounting	0510	• Supersedes this standard, last revised December 2000.
Auditing	0511	• Supersedes this standard, last revised December 2000.
Internal Revenue Agent	0512	• Removes this standard from this JFS. This standard will be placed into an agency specific JFS within the 0500 group.
Tax Specialist	0526	• Removes this standard from this JFS. This standard will be placed into an agency specific JFS within the 0500 group.
Budget Analysis	0560	• Supersedes this standard, last revised December 2000.

PART I – OCCUPATIONAL INFORMATION

Part I is intended for use by all agencies in evaluating professional and administrative positions in the Accounting, Auditing and Budget Group, 0500. It provides series definitions, titling instructions, and detailed occupational information for this job family.

General Series Determination Guidelines

Selection of the correct series for a position is an essential part of the entire human resources management process for a variety of reasons. For example, qualification requirements used in recruiting are based on the series of the position; career ladders are influenced by the series; and organizational structure is often designed with consideration of the series of assigned positions.

Determining the correct series for a position is usually apparent by reviewing the assigned duties and responsibilities and comparing them to the series definitions and general occupational information the job family standard (JFS) provides. Generally, the series determination for a position is based on the primary work of the position, the highest level of work performed, and the paramount knowledge required to do the work of the position. Normally, it is fairly easy to make this decision. However, in some instances, determining the correct series may not be as obvious.

Use the following guidelines to determine the predominant series when the work of a position matches more than one job family or occupational group. Also, when the work of a position falls into more than one series within this job family, it may be difficult to determine which particular series predominates. In such situations, apply the guidelines below in the order listed to determine the correct series.

- **Paramount knowledge required.** Although there may be several different kinds of work in the position, most positions will have a paramount knowledge requirement. The paramount knowledge is the most important type of subject-matter knowledge or experience required to do the work.
- **Reason for the position's existence.** The primary purpose of the position or management's intent in establishing the position is a positive indicator for determining the appropriate series.
- **Organizational mission and/or function.** Positions generally align with the mission and function of the organization to which they are assigned. The organization's function is often mirrored in the organizational title and may influence the appropriate series.
- **Recruitment source.** Supervisors and managers can help by identifying the occupational series providing the best qualified applicants to do the work. This is closely related to the paramount knowledge required.

Although the work of some positions may require applying professional or administrative accounting, auditing and budget or related knowledge and skills, classification of professional positions in the Accounting, Auditing and Budget Group, 0500, may not be appropriate. The [Additional Occupational Considerations](#) section of this JFS provides examples where the work may involve applying related knowledge and skills, but not to the extent it warrants classification to this job family.

Additional information may be found in OPM's publication, [The Classifier's Handbook](#).

Distinguishing Between Professional and Technical Work	
The developmental work of professional positions and the demanding work of high-level technical positions are sometimes similar. Typical distinctions between accounting, auditing and budget professional and technical work follow.	
Professional Work Involves:	Technical Work Involves:
• Creating, exploring, evaluating, designing, and sharing solutions and the validity of their predicted performance to resolve problems, conditions, and issues.	• Using and/or carrying out standard procedures for a specialized field in industry.
• Applying a range and depth of knowledge acquired specifically through an intensive learning regimen of the theories, concepts and principles of a body of accounting and/or auditing knowledge.	• Applying basic accounting, and/or budget knowledge acquired through practical experience and on-the-job activities of accepted processes, standards, methods, and their corresponding principles and results.
• Analyzing, evaluating, modifying and developing the basic programs, policies and procedures which facilitate the professional work of accounting and/or auditing.	• Understanding and skill in applying predetermined procedures, methods, and standardized practices in a narrow specialized field of industry, technology, or science, or in performing technical work requiring originality, initiative, and practical judgment in using and adapting standardized accounting, and/or budget techniques and methods.
• Applying a knowledge of professional accounting and/or auditing analysis, theory and principles in adapting to the unique requirements of a particular program.	• Carrying out tasks, methods, procedures, and computations based on oral instructions and/or precedents, guidelines, and standards.
Professional work requires knowledge in a field of science or learning characteristically acquired through education or training equivalent to a bachelor's or higher degree with major study in or pertinent to the specialized field, as distinguished from general education. Work is professional when it requires the exercise of discretion, judgment, and personal responsibility for the application of an organized body of knowledge that is constantly studied to make new discoveries and interpretations, and to improve data, materials, and methods. There are situations in which an employee meets the formal education requirements for a particular professional field but does not perform professional work. This may be due to a lack of professional work to be done, or it may be because the organization and structure of the assignment does not require a professionally qualified employee. In such situations, the position is classified in an appropriate nonprofessional series, based on the duties and responsibilities assigned and the qualifications required to do the work.	

Official Titling Provisions

Title 5, United States Code, requires the U.S. Office of Personnel Management (OPM) to establish authorized official position titles to include a basic title (e.g., Accountant) that may be appended with one or more prefixes and/or suffixes. Agencies must use the official position titles for human resources management, budget, and fiscal purposes. Instructions for assigning official position titles are provided for specific series in this section.

Supervisors and Leaders

Add the prefix “Supervisory” to the basic title when the agency classifies the position as supervisory. If the position is covered by the General Schedule, refer to the [General Schedule Supervisory Guide](#) for additional titling and grading information.

For supervisory and nonsupervisory positions that include managing the total internal accounting function for an agency, bureau, service, installation, or other organization. There can be only one accounting officer for the organizational component and level served. Do not use the prefix, “Supervisory” in conjunction with this title, although the position may satisfy the definition of “supervisor” in the General Schedule Supervisory Guide.

Titles such as *Officer* (e.g., *Accounting Officer*, *Budget Officer*), *Administrator*, or *Manager* (e.g., *Budget Manager*) may be substituted to denote a level of responsibility which inherently includes supervisor (Introduction to Position Classification Standards, p 15). Do not use the prefix, “Supervisory” in conjunction with this title, although the position may satisfy the definition of “supervisor” in the [General Schedule Supervisory Guide](#).

Add the prefix “Lead” to the basic title when the agency classifies the position as leader. If the position is covered by the General Schedule, refer to the [General Schedule Leader Grade Evaluation Guide](#) for additional titling and grading information.

Organizational Titles

Organizational and functional titles do not replace but complement official position titles. Agencies may establish organizational and functional titles for internal administration, public convenience, program management, or similar purposes. Examples of organizational titles are Branch Chief and Division Chief. Examples of functional titles are Chief of Policy Development and Chief of Operations.

Parenthetical Titles

Some series in this JFS have prescribed parenthetical titles. For other series in this standard, agencies may supplement the titles authorized in this standard with agency-established parenthetical titles, if necessary, for recruitment or other human resources needs. Agencies may use a combination of two parenthetical specialty titles in official position titles where the two are of significant importance to the position. Use the basic title without a parenthetical specialty title for positions with no established specialty or for positions involving work in more than two of the established specialties.

Occupational Information by Series

FINANCIAL ADMINISTRATION AND PROGRAM, 0501 Qualification Standard	
Series Definition	This series covers positions that perform, supervise, or manage administrative work of a fiscal, financial management, accounting or budgetary nature that is not classifiable to another more specific series in the Accounting, Auditing and Budget Group, GS-0500.
Titling	There are no titles specified for this occupation. Agencies may construct titles that appropriately describe the work. Use the title, <i>Financial Manager</i> , only for positions classified to the Financial Management Series, GS-0505. (See Additional Occupational Considerations)
Occupational Information	General Occupational Information There is no specific occupational information for this series due to its broad coverage. See other individual series in this JFS for occupational information. This series is intended to cover positions that involve administrative work that is specifically financial in character, when the work is of such generalized or miscellaneous specialized nature that the positions are not more appropriately classifiable in any of the existing series in this or any other Group. The work requires a background of knowledge, skills and techniques in accounting, auditing or budget fields, but has no paramount, rigid or continuing requirement for the knowledge, skills and techniques characterizing any of the established series that reflect one or more of the academic disciplines, experience, or recognized professions. Such work may cut across and require understanding of accounting, auditing, or budget methods and techniques common to several recognized professional or administrative fields in this group not readily identifiable with a currently established series. ⇐BACK TO TABLE OF CONTENTS

ACCOUNTING, 0510	<u>Qualification Standard</u>
Series Definition	This series covers professional positions that advise on or administer, supervise, or perform accounting work that requires application of accounting theories, concepts, principles, and standards to the financial activities of governmental, quasi-governmental, or private sector organizations. The work includes: • designing, developing, operating, or inspecting accounting systems; • prescribing accounting standards, policies, and requirements; • examining, analyzing, and interpreting accounting data, records, and reports; or • advising or assisting management on accounting and financial management matters. Accounting theories, concepts, principles, and standards address these types of duties: • determining the boundaries of an accounting entity; recognizing and measuring revenues; • matching revenues and expenses by applying methodologies such as accrual accounting and depreciation; defining and measuring costs by application of methodologies such as standard, process, job-order, and activity-based costing; and • full disclosure on financial statements.
Titling	The basic title for positions in this occupation are: <i>Accountant</i> --For positions that include any combination of these activities; or for combinations of different accounting work when none is paramount; • preparing, analyzing, interpreting and presenting accounting data; • operating, maintaining, and modifying accounting systems; • using accounting information to recommend solutions to management problems and structuring of organization programs; • managing, operating, and analyzing cost accounting systems in connection with manufacturing or other business activities; • designing, implementing, and assessing internal control processes and systems.

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ACCOUNTING, 0510 (continued)

OPM has prescribed six parenthetical titles for the Accounting series, 0510, covered by this Job Family Standard (JFS):

- Cost
- Staff
- Systems
- Forensics
- Grants
- Pension

Agencies may use only the above listed specialty titles to supplement the basic title for the Accounting series, 0510. Parenthetical titles may be affixed to the basic titles providing applicability.

Titling

Cost: Work that involves designing cost accounting systems, and using appropriate costing methodologies to recognize, determine, accumulate, and report costs of activities on a regular basis for management information purposes.

Staff: Work that involves providing analysis and advice regarding accounting programs, financial systems, or public and private sector businesses. Examples of such work include developing agency accounting policies, and advising on the accuracy of disclosure documents and the financial condition of the agency. The work also may involve providing advice on the effects of newly promulgated laws or the requirements or statements of central oversight agencies such as the Treasury Department, OMB, or the GAO.

Systems: Work that involves designing new systems or developing modifications to existing systems. In this systems modification oversight role, they help decide the priority of requested modifications, coordinate computer software and programming support, study the effect of changes on overall system operation, and review recommendations for new capabilities. Accounting system design is often a team effort among system users, accountants, and information technology specialists.

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ACCOUNTING, 0510 (continued)

Titling	Forensic: Work that involves the analysis of financial data by applying professional accounting principles, techniques, and theories to assist in the development of cases for administrative, civil or criminal action, and formulating case settlement valuations. The work also involves the identification of improper use and/or movement of funds by awardee institutions or individuals. Consults case agents and attorneys to determine specific objectives and requirements involving forensic accounting aspects of investigations. Grants: Work involves the application of professional accounting work to implement regulations and reporting requirements regarding the identification of abuse and waste. Grant accountants perform governmental audits to help ensure grants, loans and loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and federal cost reimbursements awarded by the government every year are properly used by the recipients. Pension: Work involves professional accounting work in analyzing, interpreting, and reconciling pension related financial statements and reports in accordance with generally accepted accounting principles.
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ACCOUNTING, 0510 (continued)**The Nature of Professional Accounting Work**

Accountants manage, allocate and monitor financial resources in compliance with laws, regulations and policies, with sufficient transparency and appropriate internal controls to ensure these resources are efficiently applied to meet organizational goals and objectives, while considering the Federal Government's fiduciary duty to the Nation. They research, analyze and process information related to accounting transactions/events to ensure completeness and accuracy of data. They prepare, review and reconcile financial statements and other reports to meet reporting requirements and to support management decisions.

Accountants applies analysis, cost, forecasting and planning methods, techniques and technology tools sufficient to ensure reports, plans and strategies are consistent with official guidance, and support program goals and initiatives. They may also design, operate, maintain, inspect and improve accounting and related financial systems to extract data, produce reports, implement or review internal controls, resolve problems, improve efficiency and maintain data integrity.

Accountants applies federal accounting standards, fiscal law, policies, regulations, principles, internal controls and procedures to financial management activities; and develops/implements organizational policies and procedures. They examine, analyze, interpret and report on data and records. They also research and use data analysis, tools and techniques to assess risk; evaluate, document and improve internal controls; and prevent and detect fraud, waste and abuse. Accountants may also coordinate with and support review/audit activities with internal and external audit stakeholders, providing data, information and reports as well as addressing findings and recommendations for improvement.

Accounting officer positions are managerial in nature. The accounting officer is responsible for administering an organization's accounting program and most if not all the accounting systems servicing the organization. As a minimum, the responsibilities cover these functions:

- planning the program;
- developing, revising, or adapting accounting systems;
- operating and maintaining the accounting systems;
- advising managers on the accounting aspects of agency operations; and
- supervising accountants, technicians, voucher examiners, and other supporting personnel.

Occupational Information

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ACCOUNTING, 0510 (continued)	
Occupational Information	Major Accounting Functions Three major accounting functions are financial reporting, cash management and internal controls, and cost accounting. These functions are described below. Financial Reporting is the process of recording, reporting, and interpreting, in terms of money, an entity's financial transactions and events with economic consequences for the entity. The Federal Government's financial reports provide information for formulating policy, planning actions, and evaluating performance. The reports help the Government manage programs economically, efficiently, and effectively, and to be publicly accountable. The reports answer questions such as: • How much do various programs cost and how were they financed? What and where are the important assets and how effectively were they managed? • What liabilities arose from operating the program and how will the liabilities be liquidated? • Did the Government's financial condition improve or deteriorate? Accountants develop financial information systems in accordance with recognized accounting theory and practices as taught in academic institutions. They also observe accounting principles and standards promulgated by accounting standards boards such as, but not limited to, the Federal Accounting Standards Advisory Board (FASAB) and the American Institute of Certified Public Accountants (AICPA), professional accounting organizations, and the Comptroller General. Accountants also must meet Treasury Department and Office of Management and Budget (OMB) compilation and reporting requirements, as well as the specific financial information requirements established by legislation. Professional accounting work is creative, analytical, evaluative, or interpretive. Acceptable performance requires a knowledge and application of accounting theories and principles such as those gained from completion of courses in accredited colleges and universities, or gained through Government, public or private practice. Acceptable performance also requires an understanding of related subjects such as economics, statistics, business law, general management, investments, computer systems, and their relationship to the synthesis and reporting of accounting data.

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ACCOUNTING, 0510 (continued)	
Occupational Information	Cash Management and Internal Controls. Accountants responsible for cash management activities are concerned with diversified inventories, and with receivables and payables involving income and expense accounts. They insure that funds are efficiently controlled and that fiduciary reports accurately reflect results of financial operations. Accountants also insure that the statutory requirements to control funds in accord with applicable legislation are properly executed. The accountants may track large and diversified revenue projects, cost reimbursable projects, grant funding activities, or other types of commercial or industrial operations. Accountants responsible for internal controls are concerned with ensuring all methods and measures adopted within an entity to safeguard its assets, check accuracy and reliability of its accounting data and records, promote operational efficiency, and encourage adherence to established managerial policies. Cost Accounting. Cost is the monetary value of resources used or sacrificed or liabilities incurred to achieve an objective. Cost accountants determine the appropriate methodology for measuring costs and for matching costs with outputs to determine the full cost to provide or acquire goods and services. Common methodologies are Activity-Based Costing (ABC), Job Order Costing, Process Costing, and Standard Costing. The cost accountant must determine the means to accumulate cost using the appropriate methodology and to report the cost of major activities for management information purposes. Costs may be accumulated by type of resource such as employees, material and capital. <u>⇐BACK TO TABLE OF CONTENTS</u>

	AUDITING, 0511 <u>Qualification Standard</u>
Series Definition	This series covers positions which supervise, lead, or perform work requiring the application of professional knowledge of auditing and/or accounting standards, and principles when performing duties such as, but not limited to: • advising on, supervising, or performing work consisting of a systematic examination and appraisal of financial records, financial and management reports, management controls, policies and practices affecting or reflecting the financial condition and operating results of an activity; • analyzing work related to the developing and executing agency policies and programs; • developing and executing audit policies and programs; • conducting performance audits; • conducting attestation engagements; or • conducting activities related to the detection of fraud, waste, and abuse.
Titling	The basic titles for positions in this occupation are: Financial Auditor - Work involves planning, conducting, and reporting on the audit of the financial statements or other types of financial information of a government organization, program, activity or function. Performance Auditor - Work involves an objective analysis and systemic evaluation to provide an independent assessment of the performance of a government organization, program, activity or function. Attestation Auditor - Work involves engagements that result in an examination, a review, or an agreed-upon procedures report on subject matter or assertions.
Occupational Information	Types of Auditing Positions Auditors perform three broad types of work – the financial audit, the performance audit, and the attestation engagement. The Financial Audit – Financial audits include financial statement and financial related audits. Financial statement audits provide an opinion on whether the financial statements of an audited entity present fairly the financial position, results of operation, and cash flows in conformity with generally accepted accounting principles. Financial related audits include determining whether:

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AUDITING, 0511 (continued)

Occupational Information

- the array of financial information meets established or stated criteria;
- the entity adheres to specific financial compliance requirements;
- the entity has an adequate internal control structure over financial reporting and the safeguarding of assets; or
- the financial information systems comply with applicable requirements.

Financial audits may cover a broad range of subjects. The subjects include financial statements such as statements of revenue and expenses, statements of cash receipts and disbursements, and statements of fixed assets. Financial audits include financial information in items and matters such as those governing the bidding for contracts, amounts billed, amounts due, safeguarding assets, and responses to allegations of fraud. Financial audits may also include response to Congressional requests, hotline allegations, allegations of fraud, and support for investigations of fraud. Some organizations may choose to contract out the financial audit functions described above but still oversee the work of third-party independent audit organizations who conduct the financial statement audits.

The Performance Audit –

The performance audit is an objective and systemic evaluation to provide an independent assessment of the performance of a government organization, program, activity or function. Performance audit objectives vary widely and include program effectiveness and results, internal controls, compliance and prospective analysis.

The **program effectiveness audit** determines the extent to which an entity achieves the desired results or benefits established by regulation or other authorization, the effectiveness of organizations, and programs and activities. Program effectiveness audits may cover, but is not limited to, these types of items:

- the relevance or appropriateness of program objectives;
- the extent to which a program achieves a desired level of program results;
- factors inhibiting satisfactory performance;
- alternatives for carrying out the program;
- the adequacy of management controls; or
- the validity and reliability of reported program effectiveness.

The **internal control audit** determines whether entity controls provide reasonable assurance of achieving effective and efficient operations, reliable financial and/or performance reporting, and/or compliance with applicable laws and regulations. Internal control objectives also may assist in determining the cause of poor program performance. Internal control includes the processes and procedures for planning, organizing, directing, and controlling program operations; and management systems for measuring, reporting, and monitoring program performance. The audit determines whether an entity acquires, protects, and uses its resources such as personnel, property, and space economically and

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AUDITING, 0511 (continued)

Occupational Information

efficiently, the causes of less than maximum performance, and whether the entity complies with applicable laws and regulations on matters of economy and efficiency. The auditor may examine such matters as, but not limited to:

- procurement practices;
- acquisition of the appropriate type of resources at appropriate cost;
- duplication of effort, idleness and overstaffing; and
- valid and reliably reported measure of economy and efficiency; or information system development and security.

Compliance audit objectives relate to compliance criteria established by laws, regulations, contract provisions, grant agreements, and other requirements that could affect the acquisition, protection, use, and disposition of the entity's resources and the quantity, quality, timeliness, and cost of services the entity produces and delivers. Compliance objectives may include determining whether:

- the program, the manner in which it is conducted, the services delivered, or the outcomes are in compliance with laws, regulations, contract provisions, grant agreements, and other requirements;
- services and benefits are distributed or delivered based on the individual's eligibility to obtain those services and benefits;
- incurred or proposed costs are in compliance with applicable laws, regulations, and contracts or grant agreements; and/or
- revenues received/distributed are in compliance with applicable laws, regulations, and contract or grant agreements.

Prospective analysis audit objectives provide analysis or conclusions, about information that is based on assumptions about events that may occur in the future along with possible actions that the audited entity may take in response to the future events. Examples of objectives pertaining to this work include providing conclusions based on:

- current and projected trends and future potential impact on programs and services;
- program or policy alternatives, including forecasting program outcomes under various assumptions;
- policy or legislative proposals, including advantages, disadvantages, and analysis of stakeholder views;
- prospective information prepared by management;
- budgets and forecasts that are based on (1) assumptions about expected future events and (2) management's expected reaction to those future events; and/or
- management's assumptions on which prospective information is based.

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AUDITING, 0511 (continued)

Occupational Information

Attestation Engagements –

Attestation Engagements are independent, third party engagements and reports on subject matter or assertions. An engagement is concerned with examining, reviewing, or performing agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting on the results. The subject matter of an attestation engagement may take many forms, including historical or prospective performance or condition, physical characteristics, historical events, analyses, systems and processes, or behavior. Attestation engagements can cover a broad range of financial or non-financial subjects and can be part of a financial audit or performance audit.

The three types of attestation engagements are examination, review, and agreed upon procedures as described below. The scope and methodology of each attestation engagement is determined individually and is based on the objectives of the engagement.

- **Examination** - consists of obtaining sufficient, appropriate evidence to express an opinion on whether the subject matter is in conformity with the criteria in all material respects or the assertion is fairly stated.
- **Review** - consists of sufficient testing to express a conclusion about whether any information came to the auditors' attention based on work performed. Review is substantially less in scope than other audits, and often is performed for privately held companies that are required to provide financial statements to outside parties such as banks, creditors, or potential purchasers.
- **Agreed-Upon Procedures** - involves an auditor retained by a client to issue a report of findings based on procedures agreed upon between the auditor and specified parties at the outset.

Phases of Audit Work**Planning the Audit**

As a general basis for planning the scheduled audit of an organization or function, the auditor obtains comprehensive information including internal control information about the entity and determines the audit objectives. Planning is a continuous process throughout the audit. Therefore, auditors may need to adjust the audit objectives, scope, and methodology as work is being completed. The auditor studies pertinent laws, legislative history, regulations, contracts, and management controls to ascertain:

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AUDITING, 0511 (continued)

Occupational Information

- the purpose, scope, and objectives of the organization or function;
- the manner in which the organization or function is conducted and financed; and
- the nature and extent of management authority and responsibility for the organization or function.

Based on preliminary studies, the auditor decides on the basis of risk the areas of examination that are likely to produce the most valuable results. For example, operations may not comply with requirements, actions may be illegal, labor costs may seem exceptionally high, inventory figures too low, depreciation reserves questionable, or management of consulting services weak or inefficient. The auditor determines the methods of operation by getting advice from others, following previous audits, or devising new approaches.

Conducting the Audit

The auditor conducts the audit in accordance with generally accepted Government auditing standards (GAGAS). The standards require the auditor to complete these actions:

- studying and evaluating the existing system of internal control to determine the level of system reliability; determining those audit procedures required to attain audit objectives in view of the level of system reliability; and
- obtaining sufficient reliable evidence through inspection, observation, inquiries, and confirmation to provide a reasonable basis for an opinion regarding the activity under examination.

The auditor evaluates the activity in terms of these factors:

- adherence to prescribed policies;
- accomplishment of intended purposes;
- operational efficiency;
- economical use of property and personnel;
- effective control over expenditures, liabilities, revenues, and assets;
- proper accounting for resources and financial transactions;
- production and reporting of accurate, reliable, timely, and useful financial data;
- compliance with applicable laws, regulations, and precedent decisions; and
- compliance of agency accounting systems with generally accepted accounting principles and standards.

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AUDITING, 0511 (continued)**Occupational Information**

Although the same concepts, principles, and standards are applicable to all audit work included in this series, specific procedures vary depending on the activity audited. The audit of an activity with an accounting system that is judged to be reliable may begin with examining entries in financial records and proceed to evaluating the operations. In contrast, the audit of an activity with an accounting system of questionable reliability may begin with physically observing entity operations. For example, after confirming by physically observing the stockpiles of equipment in warehouses, the auditor might then examine financial records to determine if these stockpiles are properly recorded in accounting records. These approaches are equally professional in nature provided the financial evaluation requires accounting knowledge to the degree characteristic of this series.

The auditor examines management controls and performs detailed testing of records and management information to determine the degree of compliance, efficiency, economy, and effectiveness with which the activities audited discharge their responsibilities, and/or to determine that the records tested have been maintained in accordance with applicable regulations. Records may include journals and ledgers and also records of such activities as production control, inventory management, cash management, maintenance, procurement, contract management and award, and property disposal.

During the audit phase, the auditor helps to implement the audit design from the planning phase. As such, the auditor, among other things, will:

- Compare how well an organization or entity complies with applicable laws, regulations, policies, processes and practices
- Identify any gaps by applying appropriate and feasible analytical techniques to summarize and interpret information of various types
- Determine the reasons for gaps and their effects on the organization and its performance
- Identify cost-effective solutions to addressing the causes of any identified gaps
- Interview key organizational authorities and other stakeholders to gather the necessary information to diagnose gaps, causes, effects, and solutions, and to corroborate findings
- Gather different types of evidence in an appropriate manner and weighing its relative value (e.g., testimonial, documentary, physical evidence)
- Articulate a high-level view of the potential message the audit will generate, including findings and recommendations
- Preliminarily assure the message is sound and supported by facts and evidence, according to standards.

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AUDITING, 0511 (continued)**Reporting the Audit**

The auditor occasionally makes reports orally, but more often, provides findings and recommendations in writing to the management level having the authority and responsibility to act on the audit findings. The auditor may identify conditions such as inefficient or uneconomical practices, ineffectual operations, or noncompliance with regulations. The auditor reports significant audit findings that cover the applicable criteria, conditions discovered and their cause and effect, and recommendations.

Recommendations may address such matters as putting funds to better use, questionable costs, and major non-monetary benefits, such as improving program effectiveness and outcomes.

Reports on financial statement audits provide reasonable assurance on whether the financial statements of an audited entity present fairly its financial position, results of operation, and cash flows in conformity with generally accepted accounting practices. Reports on financially related audits may address areas such as: specific elements, accounts, or items of a financial statement; adherence to financial compliance requirements; or internal control structure over financial reporting. Also, in some instances, auditors prepare reports that present trend data and other information summarizing the results of a number of audits.

Performance audit reports typically cover audit objectives, scope, methodology, findings, conclusions, and planned and/or recommended corrective actions. Reports may include the views of responsible officials, and descriptions of noteworthy management accomplishments.

Attestation audit reports cover a broad range of financial and nonfinancial objectives about the subject matter or assertion depending on the user's needs. Reports are tailored depending on the level of service being provided:

- Examination- provides audit findings in the form of an audit opinion on such things as deficiencies in internal control, fraud, and noncompliance with provisions of laws, regulations, contracts, or grants, agreements, or abuse.
- Review- auditing standards require that the auditors review report be in the form of a conclusion expressed in the form of negative assurance. ([See standards at Association of International Certified Professional Accountants \(AICPA\).](#))
- Agreed-upon procedures- reports provide the results of the specific procedures performed and do not provide an audit opinion.

Auditors may issue interim reports during an audit to bring significant matters to the attention of appropriate officials.

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Occupational Information

BUDGET ANALYSIS, 0560		Qualification Standard
Definition	This series covers administrative positions that perform, advise, or supervise work in any of the phases of the budget administration process when such work requires knowledge of and skill in applying budget- related laws, regulations, policies, precedents, methods, and techniques.	
Titling	The basic titles for positions in this occupation are: Budget Analyst - For positions that involve analytical, technical, and administrative duties in one or more phases of the budget administration process (budget formulation and justification, presentation and enactment, or execution). Budget analysts are responsible for a segment of an organization's budget, programs, and/or organizational structure that is less than the full scope of budgetary operations for the organizational component and level served. This title also applies to positions that develop budgetary guidance.	
	Phases of the Budgeting Process Budgeting in the Federal Government is a cyclical process consisting of three major phases: • budget formulation and justification, • budget presentation/enactment, and • budget execution. The three phases co-exist during the fiscal year. When the approved operating budget for the current fiscal year is in the execution phase, the proposed budget for the following fiscal year is in the presentation/enactment phase, and the budget request for two years hence is in the formulation phase. The budget cycle for a single budget year covers nearly three calendar years. Budget formulation is the process of planning, preparing, and analyzing detailed estimates of annual funding needs for one or more future fiscal years. The process begins with the planning phase. This is when the budget is linked to the strategic plan that includes performance measures. The planning includes forecasting future revenues and/or cost and evaluating how they relate to program operations. The process continues by gathering, comparing, and correlating information about projected revenues and/or costs of current and future programs and activities. The process then determines costs and benefits of different levels of program operations. Finally, the recommended budget for the desired level of program operations is placed into a format consistent with existing legislative and regulatory guidance and acceptable to reviewing and approving authorities.	

(continued)

BUDGET ANALYSIS, 0560 (continued)

Occupational Information

OMB reviews in detail proposed agency budgets and presents them to the President in the context of overall fiscal policy issues. During this phase, agencies provide extensive written justification for proposed requests for funds that they must tie to program needs. Each agency budget must reflect the President's recommendations for individual programs, as well as total outlays and receipts appropriate for the state of the national economy. Depending upon the agency and the scope of the programs it administers, input to the process may come from any level within the agency. Transmittal of the President's budget to Congress represents the culmination of the budget formulation phase. Budget analysts working in the OMB, may involve developing directives, regulations, and procedures (e.g., OMB Circulars and/or Memoranda) to implement Congressional legislation and Presidential budget and program policies. Agencies must follow OMB-promulgated guidance in formulating and submitting budget estimates and in executing approved budgets.

Presentation/Enactment is the next phase of the budget process and is formally started by the Congressional review of the President's budget. This phase is formal, as distinguished from those budget presentations and reviews of a less formal nature, that take place within agencies prior to submission of the President's budget to Congress. Before considering appropriations for a specific program, Congress must first enact legislation, referred to as enabling legislation that authorizes an agency to carry out the program. Such legislation provides budget authority for the program, and may also set limitations on the amount of money that can be spent to carry it out. Congress, at its will, authorizes agencies to operate for one or more years.

Through an elaborate process of review, discussion, and concurrence, the House and Senate consider requests for appropriations. Congressional committees often call agency officials to provide expert testimony to defend their funding requests to support program operations. Congress transmits measures approved by both houses to the President in the form of a bill for approval or veto. After signature, the approved budget becomes the financial basis for the operation of Federal agencies and departments for the fiscal (budget) year covered and includes multi-year and no-year funding for certain programs.

(continued)

BUDGET ANALYSIS, 0560 (continued)

Occupational Information

Budget execution is the phase during which OMB makes funds in the approved fiscal year budget available to agencies to carry out their missions, functions, and programs. OMB makes these funds available on a time-phased basis (e.g., quarterly, or for specific projects) through the apportionment process. The apportionment process consists of a system of administrative controls intended to achieve the most economical and efficient use of funds available by preventing the need for supplemental or deficiency appropriations, or lapses of budget authority. It is a violation of law for an agency to incur obligations or make expenditures in excess of the amount of money apportioned to it. Congress requires agencies to submit formal written requests to obtain apportionment. Agencies further control their own obligation and expenditure of funds available through a similar distribution of allotments and sub-allotments that are distributed on a time-phased, project, or other basis. During the budget execution phase, agency budget and program officials monitor, check, and control the use of agency funds.

Each agency is responsible for assuring that obligations incurred and resulting expenditures of funds are in accordance with existing laws and regulations. Congress often writes legislation regarding how appropriations will be allocated. As a follow-up measure, OMB reviews program and financial reports submitted by agencies, and the General Accounting Office regularly audits and reports the activities of Federal agencies.

In addition to conventional appropriated fund (object class) budgeting, there are other methods of budgeting in use in the Federal Government. As with other administrative practices, Federal agencies request changes to suit the needs of particular programs causing these methods to change with the passage of time.

For a more detailed explanation of the Federal Budget process and terminology, see the following publications of the U.S. Government:

- *The United States Budget in Brief provides a concise overview of the Federal budget and debt for each fiscal year.*
- *The Budget of the United States Government contains information on the President's budget proposals and explanations of spending programs in terms of national needs, agency missions, and basic programs. It also provides an analysis of estimated receipts, and a description of the Federal budget process.*
- *The Appendix to the Budget of the United States Government contains detailed information on the proposed text of appropriation language, budget schedules, relationships between work to be performed and funds needed for its performance, schedules of permanent positions, and general appropriations provisions.*
- [Office of Management and Budget Circular No. A-11-Subject: Preparation and Submission of Budget Estimates.](#)
- *Office of Management and Budget Circular No. A-34-Subject: Instructions on Budget Execution.*

GAO Financial Terms <http://www.gao.gov/products/GAO-05-734SP>

(continued)

BUDGET ANALYSIS, 0560 (continued)

Occupational Information	Types of Budget Positions Government budget analysis series occupies two broad types of positions: budget officer and budget analyst. Budget Officers and Budget Analysts provide advice to program managers, agency administrators, and others on these types of matters: • the purpose for which money in the budget may legally be used; • the timeframe within which available budget funds or authority must be used; • the amount and type of funding available; • trends in the obligation and/or expenditure of funds; and • the effects of budgetary changes on related activities (e.g., purchase of office supplies and equipment, maintenance of buildings and grounds, hiring of personnel, and payment for travel expenses); issues pertaining to applicable regulations and policies. The Nature of Budget Officer and Budget Analyst Work Budget Officer and Budget Analyst positions function in organizations that sufficiently warrant establishing full-time positions to do budget administration work. The positions exist in nearly all agencies and departments of the Executive Branch. Tight timeframes, and rigid milestones and deadlines for completing budget actions characterize much of the work. In addition to performing a wide range of analytical, technical, and advisory functions related to the budgetary processes, most budget officers also perform supervisory duties and responsibilities over a subordinate staff of budget analysts and administrative support positions. Many officers report to the Chief Financial Officer or other management official in the supervisory chain with authority and responsibility for the total financial management of the employing organization. The budget officer fulfills a broad role which includes scheduling and coordinating the efforts of the budget staff, management, and other staff offices to develop and execute an integrated budget plan for the organizations served, and advising agency management on how to carry out that plan in a timely fashion. Typically, the budget officer's responsibilities include, but are not limited to, these types of duties: • developing and/or editing justification statements for requested multi-year and no-year appropriations; • presenting budget estimates to fund-granting and reviewing authorities; • briefing officials on budget issues and/or on testimony to be given in formal budget hearings and testifying as an expert witness on behalf of the requested budget; • providing expert advice to program and financial management officials of the employing agency;
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(continued)

BUDGET ANALYSIS, 0560 (continued)

Occupational Information	• oversee and/or develop budget policy and • recommending effective and efficient means of using agency funds. Typically, the budget officer is recognized as the top technical authority on matters of budgetary policy, law, and regulation for the organizational component and level that he or she serves. The budget officer has specific delegated authority and responsibility for assuring compliance with all governing laws and regulations (e.g., the Anti-Deficiency Act, and the Impoundment Control Act of 1974). The budget officer exercises technical authority and control in the sense that he or she may authorize or disapprove funding requests and obligations and expenditures of funds based on interpretations of law, regulation or policy. Most budget officers also exert a strong influence on the discretionary use of available funds by line managers through the provision of expert advice and recommendations concerning the costs and benefits of proposed actions. Most, but not all, budget analysts work in a budget office headed by a budget officer. Some budget analysts work directly for a program manager or administrative official. The pattern of duties and responsibilities assigned to nonsupervisory budget analyst positions varies from one agency to the next, and often between components and organizational echelons within the same agency. A budget analyst normally performs a segment of the budget administration work done in the employing component or organization. Many budget analysts, perform a full complement of budgetary functions and duties associated with all phases of the budget process (e.g., formulation, justification, presentation, and execution), for certain assigned organizational subdivisions, program areas, object classes, or line items. Budget analysts that specialize in a particular phase of budgeting (e.g., budget formulation) have broad responsibility for many programs or organizational components. Budget analysts may also perform work assignments consisting of a matrix of program and budgetary functions and organizational components. Typically, budget analysts in components where missions and programs are carried out, advise line managers and other officials on requirements for the preparation, documentation, and submission of budget requests. They perform duties, such as, but not limited to: • analyzing the relative costs and benefits of alternative program plans; • preparing allotments and sub-allotments of funds for distribution to program managers;
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(continued)

BUDGET ANALYSIS, 0560 (continued)

Occupational Information

- checking the accuracy and validity of obligations and expenditures; checking the propriety of commitments;
- may provide input to policy development; and/or interpret budget policies; and/or
- providing guidance concerning the legal and regulatory aspects of the acquisition and use of funds for program and administrative purposes.

Budget Analysts work may also include:

- Working in intra-governmental funded (revolving or franchise or working capital) activities that: a) utilize established standard rates and/or charges for supplies and services furnished to customers; and b) use financial statements that may include a balance sheet, statement of net cost, statement of changes in net position, statement of budgetary resources, and statement of financing reflecting organizational assets, liabilities, operating expenses, and working capital.
- Working in the budget office at department and agency level, devoting their efforts primarily to the preparation of detailed budgetary guidance as policies, procedures, and/or regulations. Budget and program officials at subordinate organizational components use the guidance to prepare and execute operating budgets.
- Working within department and agency levels and working substantially full-time in planning, preparing, and presenting budget requests to OMB, and to various Congressional appropriations committees.
- Preparation of requests for apportionment and review and consolidation of budget estimates and other work submitted by budget staffs of subordinate components and echelons. Budget analysts at all levels of an agency are responsible for detecting and reporting existing and anticipated violations of budgetary law or regulations.
- Involvement in implementing all or part of the provisions of the Government Performance Results Act (GPRA). This responsibility may include merging the Congressional Budget Justification document with the GPRA-required Annual Performance Plan (APR) and/or Performance Accountability Report (PAR). Responsibility also may include helping program managers prepare goals, objectives and performance measures or indicators required by the APR and PAR as well as making these items consistent with the budget request.

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Impact of Automation

Automation, computers, information technology (IT), and their widely varied applications are valuable tools of accounting, auditing and budget work. Automation increases the capacity of accounting, auditing and budget workers to design and control a wide variety of systems and/or processes. Accounting, auditing and budget workers use new and improved automated tools and methods ranging in complexity and breadth from personal computers for business use to highly complex accounting, auditing and budget databases and information management systems.

Accounting, auditing, and budget professionals use automation, computers, information technology, and their applications to collect, process, and analyze data; initiate and track financial and non-financial data; obtain up-to-date information; generate reports, create and report information.

Today's world of fast paced and increasingly complex accounting, auditing and budget work requires the use of this data through advanced automated systems.

The information technology tools involved and the skill required to use them generally replace or supplement work previously done manually or by machines. Although computers are used to facilitate work within this job family, automation does not change the primary purpose of the work or the paramount knowledge required to perform the work. Proper classification of positions is based on the relevant knowledge and skills required to perform the primary duties of the position.

Additional Occupational Considerations	
Some positions may include professional or administrative work requiring some knowledge and skills typically associated with the Accounting, Auditing and Budget Group, 0500. In some cases, a closer look may reveal classification to a series in this job family may not always be appropriate. The General Series Determination Guidelines section of this JFS offers guidance on selecting the most appropriate series. The following table provides examples of work performed in the 0500PA job family, but not to the extent the paramount knowledge required, the reason for the position's existence, the mission and/or function of the organization, and the recruitment source for the best qualified candidates would warrant classification to a series in this JFS. Note: In the table below, the term job family position classification standard is abbreviated as JFS.	
If Work involves....	See This Standard or Series Definition:
Performing managerial and/or executive duties, rather than performing functional duties in areas such as accounting, auditing, budgeting, or financial management.	<u>Program Management, 0340</u>
Applying practical knowledge of financial practices in such fields as land and mortgage markets, municipal revenues, and evaluating the soundness of financial offerings.	<u>Financial Analysis, 1160</u>
Advising on or supervising, planning, or organizing analytical or equivalent work not of an administrative support nature related to two or more administrative functions or services; and the functions or services are necessary for the internal operation or functioning of an organization; and the paramount qualification requirements are knowledge of management principles, practices, and techniques, and skill in executing the functions or services.	<u>Administrative Officer, 0341</u>

(continued)

Additional Occupational Considerations (continued)	
If Work involves....	See This Standard or Series Definition:
A combination of accounting-related duties and another subject matter field when the predominant work is not accounting.	<u>Economist, 0110</u> <u>Contracting, 1102</u> <u>Loan Specialist, 1165</u> <u>Actuarial Science, 1510</u> <u>Inventory Management, 2010</u>
Duties and responsibilities in such general areas as analysis, management, or manipulating numerical data.	<u>Management and Program Analysis, 0343</u> <u>Statistician, 1530</u>
Administrative support duties that support accounting, budget, and other related financial management work.	<u>JFS for Clerical and Assistance Accounting, Auditing and Budget Work, 0500</u>
Managing or directing the financial resources of an organizational segment, field establishment, bureau, department, independent agency, or other organizational entity of the Federal Government.	<u>GS-0505, Financial Management</u>

Crosswalk to the Standard Occupational Classification					
The Office of Management and Budget requires all Federal agencies to use the Standard Occupational Classification (SOC) system for statistical data reporting purposes. The Bureau of Labor Statistics uses SOC codes for National Compensation Survey and other statistical reporting. The Office of Personnel Management (OPM) and other Federal agencies maintain a “crosswalk” between OPM authorized occupational series and the SOC codes to serve this need. These SOC codes and this requirement have no effect on the administration of any Federal human resources management systems. The information in this table is for information purposes only and has no direct impact on the classification of positions covered by this job family standard. The SOC codes shown here generally apply only to nonsupervisory positions in these occupations. As changes occur to the SOC codes, OPM will update this table. More information about the SOC is available at http://stats.bls.gov/soc.					
Federal Occupational Series and Position Titles and Their Related Standard Occupational Classification System Codes					
Federal Occupational Series	Standard Occupational Classification Code Based on Occupational Series		Position Title	Standard Occupational Classification Code Based on Position Title	
Financial Administration and Program, 0501	13-2099	Financial Specialists, All Other	(No Specified Title)	13-2099	Financial Specialists, All Other
Accounting, 0510	13-2011	Accountants and Auditors	• Accountant • Cost Accountant • Staff Accountant • Systems Accountant • Forensic Accountant • Grant Accountant • Pension Accountant	13-2011	Accountants and Auditors

(continued)

Crosswalk to the Standard Occupational Classification (continued)					
Federal Occupational Series and Position Titles and Their Related Standard Occupational Classification System Codes					
Federal Occupational Series	Standard Occupational Classification Code Based on Occupational Series		Position Title	Standard Occupational Classification Code Based on Position Title	
Accounting, 0510			• Supervisory Accountant • Supervisory Cost Accountant • Supervisory Staff Accountant • Supervisory Systems Accountant • Supervisory Forensic Accountant • Supervisory Grant Accountant • Supervisory Pension Accountant • Accounting Officer	<i>1st-level:</i> 13-2011 <i>2nd-level & above:</i> 11-3031	Accountants and Auditors
Auditing, 0511	13-2011	Accountants and Auditors	• Financial Auditor • Performance Auditor • Attestation Auditor	13-2011	Accountants and Auditors
			• Supervisory Financial Auditor • Supervisory Performance Auditor • Supervisory Attestation Auditor	<i>1st-level:</i> 13-2011 <i>2nd-level & above:</i> 11-3031	Accountants and Auditors

Crosswalk to the Standard Occupational Classification (continued)					
Federal Occupational Series and Position Titles and Their Related Standard Occupational Classification System Codes					
Federal Occupational Series	Standard Occupational Classification Code Based on Occupational Series		Position Title	Standard Occupational Classification Code Based on Position Title	
Budget Analysis, 0560	13-2011	Accountants and Auditors	- Budget Analyst - Budget Officer	13-2031	Budget Analysts
			- Budget Officer - Supervisory Budget Analyst	<i>1st-level:</i> 13-2031 <i>2nd-level & above:</i> 11-3031	Budget Analysts

PART II – GRADING INFORMATION

Part II provides grading information for use in determining the appropriate grade of nonsupervisory two-grade interval professional and administrative positions in the Accounting, Auditing and Budget Group, 0500. These grading criteria are applicable to General Schedule positions classified under chapter 51 of title 5, United States Code. They may also be used as appropriate to determine work levels for other Federal position classification systems. You will find more complete instructions for evaluating positions in the following OPM publications: [Introduction to the Position Classification Standards](#) and [The Classifier's Handbook](#).

How to Use This Grading Information

Evaluate positions on a factor-by-factor basis using the factor level descriptions (FLDs) provided in this JFS. Compare each factor in the position description to the appropriate FLDs and illustrations. If the factor information in the position description fully matches an FLD for the series and specialty, you may assign the level without reviewing the illustrations. FLDs are progressive or cumulative in nature. For example, each FLD for Factor 1 – Knowledge Required by the Position encompasses the knowledge and skills identified at the previous level. Use only designated point values.

The FLDs in this JFS cover nonsupervisory positions at grades 9 through 15. Evaluate developmental, supervisory, leader, research, equipment development, and test and evaluation positions by applying the appropriate functional guide and/or primary standard. Use the occupation and specialty-specific factor illustrations following the FLDs as a frame of reference for applying factor level concepts. Do not rely solely on illustrations in evaluating positions because they reflect a limited range of actual work examples. Use the illustrations to gain insights into the meaning of the grading criteria in the FLDs. Consider each illustration in its entirety and in conjunction with the FLDs in your analysis, and do not merely use a selected portion of an illustration taken out of context as evidence of a match. The level of work described in some illustrations may be higher than the threshold for a particular factor level. If the factor information in the position description fails to fully match a relevant illustration, but does fully match the FLD, you may still assign the level. The absence of an occupation citation and specialty-specific factor illustration for a FLD does not automatically preclude assignment at that level.

For each factor, record the factor level used, the points assigned, and relevant comments on the Position Evaluation Summary Worksheet. Convert the total points to a grade using the Grade Conversion Table, and record the grade in the Summary section of the Worksheet. The shaded portions of the table reflect the most commonly found grades in this job family.

Grade Conversion Table

Point Range	GS Grade
855–1100	5
1105–1350	6
1355–1600	7
1605–1850	8
1855–2100	9
2105–2350	10
2355–2750	11
2755–3150	12
3155–3600	13
3605–4050	14
4055–up	15

Position Evaluation Summary Worksheet

Organization _____

Position # _____

Evaluation Factors		Factor Level Used (FL#, etc.)	Points Assigned	Comments
1.	Knowledge Required by the Position			
2.	Supervisory Controls			
3.	Guidelines			
4.	Complexity			
5.	Scope and Effect			
6/7.	Personal Contacts and Purpose of Contacts			
8.	Physical Demands			
9.	Work Environment			
SUMMARY	Total Points			Standards Used
	Grade Conversion			

Additional Remarks:

Title, Series, and Grade Assigned:

Prepared by: _____ Date: _____

Agencies may copy for local use.

FACTOR LEVEL DESCRIPTIONS (FLDs)

FACTOR 1 – KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts that an employee must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills necessary to apply that knowledge. You should only select a factor level under this factor when the knowledge described is required and applied.

Level 1-5		750 Points
Series	Financial Administration and Program 0501 Budget Analysis 0560 Knowledge of basic principles, practices, and methods of the specific functional area(s) acquired through structured on-the-job and classroom training sufficient to do entry-level work such as: - obtaining, compiling, and summarizing narrative information and quantitative data for use by others within the office; - verifying the costs of line items in the budget and entering the costs in standard forms and schedules; and/or - extracting budget and program data from computer printouts of accounting records, forms, and reports for use by co-workers.	
FLD		
Series	Accounting 0510 Auditing 0511 Professional knowledge of the concepts and principles of accounting and/or, auditing sufficient to do entry-level work designed to meet these types of objectives: - provide experience in the practical application of the specialization's concept, principles, procedures, and techniques. - develop familiarity with the systems, practices, regulations, and operations of a Federal programs; and/or - provide experience in using the specific procedures of automated systems to find, review, or change accounting data in transaction files, ledgers, accounts, summary reports, and financial statements.	
FLD		

Level 1-6		950 Points	
Series	Financial Administration and Program	0501	
	Budget Analysis	0560	<u>Illustration(s)</u>
FLD	This level is appropriate for advanced developmental positions. Duties include progressively more difficult work in various phases of budgeting and finance. The goal of the work is to give employees the experience and skills needed to fill target positions that require knowledge typical of the higher levels of this factor. Typically, the locations of full performance positions that require this level of knowledge are in organizational components below which there are no subordinate functional offices. Knowledge of, and skill in applying:: • employing organization's missions, functions, goals, objectives, work processes, and sources of funding; • commonly used budget and/or finance practices, procedures, regulations, precedents, policies, and guides that specifically pertain to the work assigned; and • as required, sources of factual data about budgeting and/or finance matters relevant to assigned tasks sufficient to: • relate needs and accomplishments of the organization to anticipated and/or actual dollar figures in the budget • relate this knowledge to the needs of the serviced organizations; and • work independently on routine or continuing assignments.		
	Accounting	0510	<u>Illustration(s)</u>
Series	Auditing	0511	<u>Illustration(s)</u>
	Professional knowledge of accounting and, as required, auditing concepts, principles, and methods sufficient to work independently using conventional procedures and practices that apply to most situations encountered. Additionally, one or more of these types of knowledge: • basic, general knowledge of the organization's business practices pertaining to such matters as common administrative support or business accounting systems for payroll, purchases, maintenance, sales, and services sufficient to relate to the needs of serviced organizations; or • basic, general knowledge of agency programs and their governing statutes, regulations, and practices sufficient to perform audit assignments using generally accepted Government auditing methods and techniques.		
FLD			

Level 1-7		1250 points	
Series	Financial Administration and Program	0501	
	Budget Analysis	0560	<u>Illustration(s)</u>
FLD	This level of knowledge typically applies to positions at more than one echelon of agencies and departments. It is the minimum level of knowledge and skill required for budget officer positions. It is also the highest level for salary and expense budgeting of a support nature in a Federal agency. Detailed, intensive knowledge of the policies, precedents, goals, objectives, regulations, and guidelines of a functional area such as financial oversight, budget formulation, and/or budget execution sufficient to: • analyze and evaluate continual changes in program plans and funding and their effect on financial and budget program milestones; and • analyze financial and budgetary relationships to develop recommendations for financial and/or budgetary actions under these types of conditions and time pressures: – uncertainty due to short and rapidly changing program and financial/budgetary deadlines and objectives; – gaps and conflicts in program and financial/budgetary information; – lack of predictive data; – conflicting program and financial/budgetary objectives; and/or – changing guidelines for the work.		
	Accounting	0510	<u>Illustration(s)</u>
Series	Auditing	0511	<u>Illustration(s)</u>
	Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting and, as required, auditing; and organizational or program practices, policies, and functions sufficient to: • independently plan and conduct a variety of assignments or investigations; • analyze accounting systems or modify and adapt conventional accounting and analytical techniques to solve a variety of accounting problems; and/or • develop or modify methods and techniques to resolve a variety of auditing problems.		
FLD			

Level 1-8		1550 points	
Series	Financial Administration and Program	0501	
	Budget Analysis	0560	<u>Illustration(s)</u>
FLD	Mastery of the concepts, principles, practices, laws, and regulations of budgeting and/or financing; and the financial and budgetary relationships between subordinate and most senior levels of financial management and budgeting within the employing entity and/or between the organization and programs of other Federal, State, and local governments, private industry, and large public organizations sufficient to: • analyze national level programs, exceptionally large and complex programs (e.g., multi-million dollar research grants, contracts, and /or cooperative acquisition agreements); • develop, recommend, and implement budgetary and financial policies; • interpret and assess the impact of new and revised Congressional legislation on the formulation and execution of budgets; • project and analyze the potential effects of budgetary actions on program viability and attainment of program objectives; • develop and render authoritative interpretations of executive orders, OMB guidelines and directives, and policies and precedents within and across agency lines; • develop new methods and techniques of budgeting for the forecasting of long-range funding needs (e.g., 3 to 5 years or more into the future); and/or • develop timetables for obtaining needed funding for new or modified substantive government programs.		
	Accounting	510	<u>Illustration(s)</u>
Series	Auditing	511	<u>Illustration(s)</u>
	Mastery of a professional knowledge of the theory, concepts, principles, and practices of accounting and, as required, auditing, and financial management sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues, e.g.: • design new and changing system and program environments due to new laws, regulations, and standards; • conceive new approaches to existing programs; • operate new and old systems concurrently; • establish programs central to the mission of the agency; • resolve problems of vital importance to the agency where there are conflicting economic and public interests; • apply advanced technology, as necessary; • comprehensively plan, analyze, determine cost/benefit relationships, and coordinate a great variety of functions, operations, teams, or interfacing administrative systems; • resolve issues where governing laws and regulations are highly interpretive and/or precedents are non-existent, obscure or conflicting;		
FLD			

(continued)

Level 1-8 (continued)			1550 points
Series	Accounting	510	<u>Illustration(s)</u>
	Auditing	511	<u>Illustration(s)</u>
FLD	• plan and coordinate problem resolutions that involve a number of organizational entities; • develop creative solutions to controversial problems; • conduct examinations that require an integrated analysis of intricate and complex accounting systems, business activities, and financing over a broad range of industries, occupations, and specialized entities; and/or • develop and apply unique or extensive probing and analysis techniques and methods.		

Level 1-9		1850 points
Series	Financial Administration and Program 0501	
	Budget Analysis 0560	<u>Illustration(s)</u>
FLD	Mastery of the principles, concepts, laws, and regulations of financial administration or budgeting sufficient to generate new concepts and methodologies in the field or to theorize, plan, and direct entire financial or budgeting systems for broad, emerging, or similarly critical large-scale department/agency wide programs of national or international scope where no precedents exist. Characteristics of such programs include the following: • uncertainties involving the legislation, authorities, and scope of the program resulting from intense Congressional interest; • unprecedented factual issues (e.g., stemming from the newness or scope and complexity of the program, unprecedented departure from previous practices, or intergovernmental requirements) which require the creation of financial or budgetary innovations, concepts, or principles; • the need for top agency management officials' continued involvement to balance conflicting interests of extreme intensity (e.g., those resulting from the undetermined potential for future applications of the program's product or results, or from public and political controversy that results in the formation of special interest or lobbying groups, or from considerable attention by the national news media that could affect the program's continuation); and • programs are of such magnitude that they affect the economic health of a major industry whose economic position, in turn, affects the health and stability of the general economy, or significantly affects foreign economies. Skill in serving as senior expert and consultant to top agency management officials to advise on integrating the financial or budgeting system with the programs described above. Skill in advising other financial or budget experts throughout the agency and/or other agencies on issues that involve applying or tailoring methods and procedures developed by the employee to a variety of situations.	

(continued)

Level 1-9 (continued)		1850 points
Series	Accounting 510	<u>Illustration(s)</u>
	Auditing 511	
FLD	Mastery of a specialized area of accounting, and/or auditing theory and principles sufficient to develop new hypotheses, theories, and concepts sufficient to: • add pioneering efforts in areas where no precedents exist, and issues of governmentwide scope are a primary focus; and/or • serve as a nationally or internationally recognized consultant and expert in the respective field. OR Knowledge and skill similar to that described above for GS-0501 and GS-0560, except that the work requires mastery and application of professional accounting and/or auditing theory, concepts, principles, and practices.	

FACTOR 2 – SUPERVISORY CONTROLS

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor or another individual over the work performed, the employee's responsibility, and the review of completed work. The supervisor determines what information the employee needs to perform the assignments; (e.g., instructions, priorities, deadlines, objectives, and boundaries). The employee's responsibility depends on the extent to which the supervisor expects the employee to develop the sequence and timing of the various aspects of the work, to modify or recommend modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review; e.g., close and detailed review of each phase of the assignment; detailed review of the completed assignment; spot check of finished work for accuracy; or review only for adherence to policy. The primary components of this factor are: **How Work Is Assigned, Employee Responsibility, and How Work Is Reviewed.**

Level 2-1	25 points
FLD	How Work Is Assigned - The supervisor instructs the employee on what to do, the methods to use, what to look for, and what to bring to the supervisor's attention. When the supervisor assigns developmental tasks, or tasks involving the use of new formats, methods, or procedures, the supervisor typically provides detailed and specific instructions covering such things as: • sources of information; • guidelines to be used; • forms and worksheets on which to enter data; • the end product desired; and • the analytical steps the employee is to follow in arriving at the product. Employee Responsibility - The employee performs work as instructed. The employee consults with the supervisor or a higher-grade co-worker when clarification of instructions is necessary. The employee also receives guidance on problems and work methods not specifically covered by the original instructions. How Work Is Reviewed - The supervisor reviews work while in progress and upon completion to see that the employee followed directions and the results are complete and accurate.

Level 2-2**125 points**

FLD

How Work Is Assigned - The supervisor instructs the employee on the purpose of the assignment and its scope, limitations, expected deadlines, and priorities. The supervisor also advises the employee on these types of matters:

- peculiarities of the assignment such as type of problems that may arise;
- relevant accounting and management practices;
- unusual transactions;
- automated system peculiarities; and/or
- time frames for completion of steps in the budget process.

Employee Responsibility - The employee works independently, but within the framework established by the supervisor and in conformance with established practices and prescribed procedures. The employee refers problems not covered by the supervisor's instructions or guides to the supervisor for help or a decision.

How Work Is Reviewed - The supervisor reviews completed work closely to verify accuracy and conformance to required procedures and any special instructions. The supervisor also reviews findings and conclusions to ensure they are supported by facts. Typically, the supervisor reviews in detail the more difficult work of a type the employee has not previously done.

	Level 2-3	275 points
FLD	How Work Is Assigned - The supervisor outlines or discusses possible problem areas and defines objectives, plans, priorities, and deadlines. Employee Responsibility - The employee independently plans and carries out the assignment in conformance with accepted accounting, auditing, budget, or finance practices. The employee adheres to instructions, policies, and guidelines in exercising judgment to resolve commonly encountered work problems and deviations. The employee brings controversial information or findings to the supervisor's attention for direction. How Work Is Reviewed - The supervisor evaluates and reviews these characteristics of completed work: • technical soundness and appropriateness; • adequacy of the investigation and analysis; • validity of conclusions drawn; • conformity with applicable policies, regulations, and procedures, and adherence to requirements; and • feasibility and utility of any proposals. The supervisor does not usually review methods used in detail.	

Level 2-4	450 points
FLD	How Work Is Assigned - The supervisor outlines overall objectives and available resources. The employee and supervisor, in consultation, discuss timeframes, scope of the assignment including possible stages, and possible approaches. Employee Responsibility - The employee is fully experienced in applying concepts and methodologies and is knowledgeable in functional program characteristics and requirements. The employee also is a technical authority with responsibility for these types of actions: • planning and carrying out the assignment; • directing other functional specialists; • resolving most of the conflicts that arise; • coordinating the work with others as necessary; • interpreting policy and regulatory requirements; • developing changes to plans and/or methodology; and/or • providing recommendations for improvements in order to meet program objectives. The employee keeps the supervisor informed of progress and of potentially controversial matters. Such matters may include these types of issues: • major problems in completing accounting systems development or installation; • the possibility of fraud or items of major impact on other audit or agency program areas; • the need for supplemental appropriations; and/or • inability to meet key budget and program deadlines. How Work Is Reviewed - The supervisor reviews completed work for soundness of overall approach, effectiveness in meeting requirements or expected results, the feasibility of recommendations and adherence to requirements. The supervisor does not usually review methods used.

Level 2-5		650 points
FLD	How Work Is Assigned - The supervisor provides administrative and policy direction in terms of broadly defined missions or functions of the organization. Employee Responsibility - The employee is responsible for a significant program or function. The employee defines objectives, interprets policy promulgated by authorities senior to the immediate supervisor, and determines their effect on program needs. Additionally, the employee independently plans, designs, and carries out the work to be done. The employee is a technical authority. How Work Is Reviewed - The supervisor's review of the work covers such matters as fulfillment of accounting, auditing, finance, or budget program objectives and the effect of advice, influence, or decisions on the overall program. The supervisor usually evaluates the employee's recommendations for new systems, methods, projects, or program emphasis in light of the availability of funds, personnel, equipment capabilities, priorities, and available resources. Also, the supervisor rarely makes significant changes to the employee's work.	

FACTOR 3 – GUIDELINES

This factor covers the nature of guidelines and the judgment employees need to apply them. Individual assignments may vary in the specificity, applicability, and availability of guidelines; thus, the judgment employees use similarly varies. The existence of detailed plans and other instructions may make innovation in planning and conducting work unnecessary or undesirable. However, in the absence of guidance provided by prior agency experience with the task at hand or when objectives are broadly stated, the employee may use considerable judgment in developing an approach or planning the work. Here are examples of such guidelines used in professional and administrative work in the Accounting, Auditing, and Budget Group, 0500:

- Agency regulations, legislation, and requirements covering program operations;
- Accounting system documentation;
- Principles of Federal appropriations law and Comptroller General decisions;
- Guidelines, circulars, and regulations developed by other agencies and organizations such as the General Accounting Office (GAO), the Cost Accounting Standards Board (CASB), the Federal Accounting Standards Advisory Board (FASAB), the Joint Financial Management Improvement Program (JFMIP), the General Services Administration (GSA), the Office of Management and Budget (OMB), and functional regulations such as the Federal acquisition regulations;
- Agency-developed accounting and audit handbooks, manuals, and instructions;
- Treatises on accounting theory or guidance for developing solutions to difficult accounting problems;
- Agency regulations describing operating program requirements and characteristics;
- Standard texts covering the theory, concepts, and practices of accounting and auditing;
- Files and records, such as previous audit reports;
- Governing policies and procedures of the agency;
- Established investigative procedures;
- Precedent cases;
- Administrative policies and precedents;
- Established budgetary procedures and policies;
- Traditional budgetary practices;
- Reference manuals such as financial handbooks;
- Budget circulars and directives; and
- Appropriations language.

Do not confuse guidelines with the knowledge described under Factor 1- Knowledge Required by the Position. Guidelines either provide reference data or impose certain constraints on applications. For example, in some of the functional areas covered by this standard, there may be several generally accepted methods of accomplishing work, perhaps set forth in an agency operating manual. However, in a particular office, the policy may be to use only one of those methods; or the policy may state specifically under what conditions the office may use each method. The primary components of this factor are:

Level 3-1		25 points
FLD	Guidelines Used - The employee uses specific detailed guidelines that cover all aspects of the work.	
	Judgment Needed - The employee works in strict adherence to available guidelines. The supervisor or a designated higher-grade co-worker must authorize any deviations from the guidelines.	

Level 3-2		125 points
FLD	Guidelines Used - The employee uses a number of procedural guidelines that specifically cover the assigned work. These guidelines include such items as clear precedents applicable to similar situations, applicable portions of functional area handbooks or agency manuals, specific audit plans, and/or written instructions. Special instructions relate to the specific characteristics of the assigned work.	
	Judgment Needed - The employee uses judgment in locating and selecting the proper procedural and technical instructions and in performing those aspects of the work not specifically prescribed. Here are examples of such work: • blocking and transmitting a manageable number of source documents; • annotating consistently different types of obligations; • adjusting automated billing in reimbursable transactions; • determining the way a sample is portrayed; and/or • preparing budget estimates for assigned object classes or line items. The employee refers situations that do not readily fit instructions or applicable guidelines to the supervisor or a higher-grade employee.	

	Level 3-3 275 points
FLD	Guidelines Used - Guidelines typically provide a preferred approach or describe generally accepted standards rather than precisely delineating requirements. Consequently, a situation may require a level of detail or scope of instruction that is greater than what the guidelines provide. Here are examples of such guidelines: • handbooks developed at higher echelons covering a range of agency accounting, finance, or budget operations, and which may provide suggestions and goals for increasing effective advisory services to management, as well as procedures that the employee must either implement or consider in establishing local office practices • a handbook of characteristics and specifications for a new automated accounting or financial information system where the manual is incomplete in covering many minor problems that arise • audit plans for commonly performed audits that often are completed on a recurring schedule with defined approaches and specific objectives that are substantially the same for almost all audits. Judgment Needed - The employee uses judgment to adapt the guidelines to specific cases or problems and/or to interpret a large number of varied policies and regulations.

Level 3-4	450 points
FLD	Guidelines Used - Typically, guidelines and policies are scarce; are very general in nature; pertain only to routine issues and matters; are stated in terms of goals to be accomplished rather than the approach to be taken; and present a number of principles and standards any one of which may reasonably apply to the broad subject matter. Documentation of work done in earlier assignments is not available or is not applicable because of changes in subject matter, objectives, or emphasis. Here are examples of such guidelines: • OMB circulars, directives, and regulations • judicial decisions • Comptroller General Decisions • the employing agency's broad program goals and policy statements that describe only the purpose for which a program or system was established • requirements that define general specifications for management and financial systems or the parameters from which an accounting system is to be defined Judgment Needed - The employee routinely must develop specific objectives and devise new methods, techniques, and criteria pertaining to such matters as: • identifying trends and patterns; • acquiring information and analyzing data; • modifying systems to accept new kinds of data; • developing solutions and presenting findings; and The employee may interpret available guidance for employees at the same or subordinate levels.

Level 3-5	650 points
FLD	Guidelines Used - Guidelines consist of such items as broad policy statements, basic legislation, laws, and agency goals. Often the guidelines originate with more than one Federal department or agency. They may require extensive interpretation to effect agency-specific policy statements, regulations, and instructions that are free of ambiguous and conflicting or incompatible goals and objectives. These interpretations generally take the form of these types of policy statements, regulations, and instructions: • financial management policy for use throughout a department or comparable organization or throughout the Executive branch of Government; • guidelines on auditing contracts or on auditing regulated industries or other comparable guidelines that normally apply governmentwide; and/or Judgment Needed - Employees must use judgment and ingenuity and exercise broad latitude in interpreting the intent of applicable guidelines. (Often the employees have peer recognition as technical authorities in a field of accounting, or auditing with responsibility for developing policy, standards, and guidelines for use by other accountants, auditors, or agents within agencies or within functional areas that cross agency lines.)

FACTOR 4 – COMPLEXITY

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work. The primary components of this factor are: **Nature of Assignment**, **What Needs To Be Done**, and **Difficulty and Originality Involved**.

Level 4-2		75 points
Series	Financial Administration and Program 0501 Budget Analysis 0560 <u>Illustration(s)</u>	
FLD	Nature of Assignment - Work consists of performing a series of related steps, methods, tasks, and procedures. Financial data are of a factual nature, but may be presented in a variety of ways. Deadlines for completion of the work are fixed and unvarying. Deadlines usually are established from several months to one year in advance. What Needs to be Done - Checks the accuracy and consistency of data such as estimates, obligations, expenditures, revenues, and reimbursements. Decides which records and documents to review and which data to extract from them. Also, must decide the methods, schedules, forms, and documents on which to enter or adjust data. Difficulty and Originality Involved - Must recognize similarities and differences in types of transactions and entries.	
Series	Accounting 0510	
FLD	Nature of Assignment - Work consists of performing specific tasks designed to orient the employee in the practical application of theory and basic principles of accounting, and as required auditing. Work requires actions based on factual differences. Factual differences may involve such matters as the type and kind of information needed on balance sheets, the consistency of various ledgers with original documents, and the portrayal of data in chart, table, or graph format. What Needs to be Done - Applies basic theories and principles to carry out well-defined accounting, auditing, or examination practices. Difficulty and Originality Involved - Must understand and follow the employing organization's established procedures.	

Level 4-3		150 points
Series	Financial Administration and Program	0501
	Budget Analysis	0560 <u>Illustration(s)</u>
FLD	Nature of Assignment - Work consists of performing varied duties by applying a series of different and unrelated, but established methods, practices, and techniques. Organizations, activities, services, and/or accounts budgeted for are relatively stable from one year to the next and throughout the fiscal year. Funding is from readily identifiable sources such as allotments and reimbursements. Information may pertain to past, present, and future cost of basic administrative programs and services. Programs and services may involve such items as salaries and wages of employees, office supplies, equipment, travel, and the timing of financial actions. The timing of financial transactions may involve for example, the acquisition, distribution, and/or transfer of funds.	
	What Needs to be Done - Compiles, analyzes, and summarizes financial and/or budgetary information related to assigned areas of the organization's financial program. Translates organizational needs and objectives, by line item and object class, into budget dollars and the funding actions required to accomplish them. Must consider program goals, provisions of applicable policies, regulations, and procedures, and alternative methods of obtaining and distributing funds. May recommend the approval or disapproval of requests for allotments of funds, or actions involving the commitment of funds. Difficulty and Originality Involved - Bases decisions on these types of factual considerations: • the amount of funds in an account; • deadlines integral to the budget cycle; and • local controls over and regulations pertaining to spending.	

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Level 4-3 (continued)		150 points	
Series	Accounting	0510	Illustration(s)
	Auditing	0511	Illustration(s)
FLD	Nature of Assignment - Work consists of applying established practices and procedures under the following conditions: - accounting work may involve responsibility for one segment of a local accounting operation or for all accounting systems operations where program operations are stable and system requirements are established and well-documented. - auditing work may involve all phases of the audit including planning, coordinating, conducting, and reporting audit results when there is ample precedent for the work covered by the audit assignment.		
	What Needs to be Done - Work typically requires selecting and applying appropriate methods from many possible standard methods. Here are examples for each occupation: Accounting - tracks ongoing operations and solves problems that arise; studies existing reports, accounts, or instructions to streamline operations or provide reports with greater detail; prepares specific instructions for ongoing operations; documents accounting system features designed by higher level accountants; and advises managers or others when transactions differ from norms on nature and volume. Auditing - chooses a course of action from many alternatives in planning an approach, gathering data, and presenting findings depending on the nature and extent of problems encountered. Difficulty and Originality Involved - Must decide how to approach each assignment or assignment phase based on the information available and the requirements of applicable guides. Must identify and analyze conditions and elements in work environments characterized by the following: - systems, functions, and controls for programs are stable, pertinent issues are known; - there are few conflicts in interpretation of conditions observed; and - factual interrelationships are not always obvious or require treatment that varies depending on the subject matter.		

Level 4-4		225 points
Series	Financial Administration and Program	0501
	Budget Analysis	0560 <u>Illustration(s)</u>
L.D.	Nature of Assignment - Work consists of performing a variety of analytical, technical, and administrative work for substantive programs and support activities. These programs and activities are funded through a number of sources such as appropriations, allotments, reimbursable accounts, and transfers of funds between organizations. Programs and funding are unstable and subject to change throughout the fiscal year. These changes necessitate making frequent adjustments to budget estimates or conducting partial re-budgeting during the fiscal year. Program funding may extend for several years or more, as in the case of no-year appropriation. The budget typically includes a wide range of object classes and line items for one or a few substantive programs and organizations. Alternatively, the budget may include fewer object classes and accounts, but through which a wide range of programs is funded.	
	What Needs to be Done - Identifies and analyzes changes in budgetary and/or financial policies, regulations, constraints, objectives, and available funds that affect the accomplishment of program objectives. Analyzes budget and/or financial program data to develop annual and multi-year budget estimates for assigned programs and activities. Conducts research, identifies, and analyzes trends in the use of funds, and recommends adjustments in program spending that require the rescheduling of program workloads. Assists program managers and staff officials in interpreting the impact of and planning for multi-year financial/budgetary and program changes.	
	Difficulty and Originality Involved - Must choose the analytical technique that is appropriate for the task such as cost-benefit analysis, depreciation, and pro-ration of revenues and costs. The presence of conflicting program and financial data make it difficult to identify reliable data. Unpredictable short-term deadlines that vary according to financial/budgetary objectives, available funding, program goals, and workload make it difficult for the employee to: • identify trends in the use of funds; • recommend program spending adjustments that require rescheduling of program workloads; and • assist program managers and staff officials in interpreting the impact of, and planning for, multi-year financial/budgetary and program changes.	

Level 4-4 (continued)		225 points
Series	Accounting 0510	Illustration(s)
	Auditing 0511	Illustration(s)
FLD	Nature of Assignment - Work consists of varied duties that require applying many different and unrelated processes and methods to a broad range of activities or to activities that entail substantial depth of analysis. What Needs to be Done - The employee must originate new techniques, establish criteria, and develop new information to carry out the following types of assignments: • analyzing program operations for impact upon the accounting or financial management system; • analyzing program trends or anomalies in accounting system transactions and their significance to ongoing agency programs or commercial operations; • analyzing specific problem areas arising within the accounting system or program operations and devising solutions through accounting system redesign; • planning, coordinating, and conducting audits and developing reports on work processes and accounting systems; • evaluating the current status of accounting or reporting systems or operating programs; and/or Difficulty and Originality Involved - The employee must make decisions and resolve problems that require considerable innovation and originality, such as in the following examples: • determining the nature and extent of problem areas; • developing recommendations that fit particular situations given that there may be a variety of solutions; effectively presenting alternative solutions and/or critical findings to management; and/or • deciding which aspects of program operations to evaluate and report on and the approaches to use in collecting and structuring data. The employee must make these decisions in a work environment characterized by these types of conditions: • complex and variable programs; • the resistance of program officials or participants to findings; • variability in the way programs and systems are set up or operated; and/or • new requirements, regulations, or legislation.	

Level 4-5		325 points
Series	Financial Administration and Program	0501
	Budget Analysis	0560 <u>Illustration(s)</u>
FJD	Nature of Assignment - Work consists of selecting and using many different and unrelated analytical techniques and methods relative to substantive agency programs with widely varying needs, goals, objectives, work processes, and timetables. Such programs relate to many echelons and components within a large Federal department or agency, to other agencies, to private industry, or to the public. This level includes budget execution work involving the most difficult funds control activities. These activities may include efforts to adapt budgetary policies, analytical methods, and regulatory procedures for use by subordinate echelons, and their centralized or consolidated equivalent. Work covers such matters as multi-year procurement of major weapons systems, construction projects, law enforcement activities, and delivery of payments and benefits to the public. What Needs to be Done - Recommends changes in funding and budget plans that if accepted may require management to revise substantive programs. Recommendations follow detailed analysis and consideration of program requirements in relation to budgetary requirements, policies and methods, and sources and types of funding. Develops proposals concerning alternative methods, sources, and timing of financing for substantive programs. Evaluates the mutual effects and interrelationships between program goals and accomplishments and budgetary resources and policies. Performs these types of duties: • developing the strategy for presenting the budget for important substantive programs; • developing narrative and statistical justification for requested funds; • briefing management officials on the nature of the testimony to be given to fund granting and approving officials; • evaluating the reactions of fund granting and approving officials to budget proposals; • responding to questions or comments; and • making necessary adjustments to the budget as a result of higher level decisions concerning funding. Difficulty and Originality Involved - The employee encounters difficulty in formulating, presenting, and/or defending budget requests. Must devise and apply innovative criteria to evaluate the progress and cost effectiveness of program plans, goals, and objectives.	

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Level 4-5 (continued)		325 points
Series	Financial Administration and Program 0501	
	Budget Analysis 0560	<u>Illustration(s)</u>
FLD	The employee encounters and resolves issues in work environments characterized by these types of conditions: • goods and services; • conflicting program and budgetary requirements such as reduction in budget authority coupled with expansion of services to the public; • implementation of a new substantive program that is complicated by the lack of productivity data upon which to base budget forecasts; • varying economic and fiscal circumstances such as fluctuations in the exchange rate of the U.S. dollar against foreign currencies; and/or • technological developments that have significant cost impact upon substantive agency programs.	

Level 4-5		325 points	
Series	Accounting	0510	Illustration(s)
	Auditing	0511	Illustration(s)
FLD	Nature of Assignment - Work consists of performing varied duties that require resolving particularly difficult and complex problems in highly responsible circumstances. Work involves such functions as problem definition, intensive planning, coordination of many activities, and comprehensive analysis of a great variety of functions and operations. What Needs to be Done - The employee is engaged in a wide variety of activities, including: • advising a number of directors and preparing a number of regular and recurring special purpose reports; • working with a variety of accounting systems or environments where there is significant interface with automated management systems; • serving as an expert or authority in some aspect of accounting or in the application of accounting to some mission-related program(s); and/or • developing audit plans and defining problem areas for the comprehensive analysis of the overall operations of an organizational entity to predict the effects of proposed policies. • accounting records reflecting the complete range of reorganizations, mergers, leveraged buyouts, capitalization, or other similar business transactions; and/or • conducting examinations that involve points of law, that are without precedent and that require intensive and extensive legal research to locate cases and evaluate potential effects of decisions or interpretations.” Difficulty and Originality Involved - Must be innovative and adept at conceiving new strategies for solving problems. Must make decisions that are complicated by the presence of these types of issues, conditions, and matters: • the diversity of systems that must be integrated into a single system; • the need to interpret administration policies and legislation covering highly sensitive programs; • the number and variability of administrative support and specialized functional programs serviced; • the extreme diversity of functional programs and operations and their related accounting and control systems; • the conflicting requirements inherent in balancing cost against requirements when addressing major agency programs having numerous goals or end products; and/or • the need to establish criteria when advising other accountants and/or auditors on the application of accounting and auditing principles and practices in a major functional area.		

Level 4-6		450 points
Series	Financial Administration and Program	0501
	Budget Analysis	0560
FLD	Nature of Assignment - Work consists of analyzing, planning, scheduling, and coordinating the amount, sequence, and timing of actions in all phases of budgeting needed to formulate the budgets for multi-year substantive programs. Such programs have extensive budgetary and financial impacts on the budgets and programs of such entities as other Federal agencies, State and local governments, major private industrial firms, and/or foreign countries. Assignments require the need to develop and submit requests to OMB and/or Congress for appropriations, reapportionment, deferrals, rescissions, and borrowing from the U.S. Treasury.	
	What Needs To Be Done - Work involves these types of activities: • continually modifying long range budget plans in accordance with changes in Congressional and Presidential program goals; • adjusting long range budget plans to reflect feedback from the budget execution process; • planning and developing the methods for financing new or substantially revised national programs and preparing detailed recommendations and documentation for new or changed budgetary legislation needed to support major national programs; • developing strategies for presenting program budgets to OMB and to Congress; • preparing narrative and statistical evidence and justification in support of budget requests; • planning testimony for and briefing top agency officials and other agency witnesses scheduled to appear before Congressional appropriations committees; • responding to questions about budget requests raised by members of Congress and their staffs. Difficulty and Originality Involved - Decisions and recommendations address undefined issues that require much consideration and extensive analysis of the immediate and long-range implications of any action. In making decisions and recommendations, the employee must consider these types of situations and issues: • the intent of financial and/or budgetary and program legislation and the effect on achievement of national economic and social goals; • impact of financial and/or budgetary actions upon the finances of prime contractors such as those producing weapons systems or engaged in large construction projects; • delivery of benefits and services to the general public and provision of grants and subsidies to the Nation's states and cities; and/or • alternative ways to resolve conflicting objectives that result from important national program goals that overlap or conflict with goals of other programs or national priorities.	

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Level 4-6 (continued)		450 points
Series	Accounting 0510	Illustration(s)
	Auditing 0511	Illustration(s)
FLD	Nature of Assignment - Work consists of broad or highly difficult assignments typically found at the highest organizational levels. Work often involves such breadth and intensity of effort that several phases must be pursued concurrently or sequentially with the support of others within or outside the organization. What Needs to be Done - Work requires continuing efforts to establish concepts, theories, or programs to resolve unyielding problems that are of central importance to the mission of the department or agency. The employee performs these types of duties: • determining the effect of delaying or immediately implementing department-wide accounting systems modifications; • interpreting new legislation or regulations for application to a complete system and/or for shaping requirements for a regulated industry; • provides expert advice that impacts program definition and solution at several organizational levels; • assessing the full cost of industrial compliance under a number of alternative accounting and reporting systems designed to provide a range of data required by a number of program elements within an agency; and/or • assessing long-range (3 to 5 year) audit program requirements for a major department to support an expanded mission and management needs for vital information. Difficulty and Originality Involved - Problems are particularly stubborn due to such matters as conflicting funding priorities, economic interests, public interests, constitutional protections, or equivalent concerns. Decisions regarding what needs to be done require extensive probing and analysis.	

FACTOR 5 – SCOPE AND EFFECT

This factor covers the relationship between the nature of work, i.e., the purpose, breadth and depth of the assignment, and the effect of the work products or services both within and outside the organization. Effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or impacts on the adequacy of research conclusions. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture allowing consistent evaluations. Only consider the effect of properly performed work. The primary components of this factor are: **Scope of the Work** and **Effect of the Work**.

Level 5-1		25 points
Series	Financial Administration and Program 0501 Accounting 0510 Auditing 0511 Budget Analysis 0560	
FLD	Scope of the Work - Work involves training employees how to apply functional area theory, concepts, methods and procedures, and how to use basic guidelines. Work also familiarizes employees with the particular programs, systems, procedures, functions, and structure of the employing entity. Effect of the Work - The products or services help higher-grade co-workers within the immediate organizational unit to do their work.	

Level 5-2		75 points
Series	Financial Administration and Program	0501
	Accounting	0510
	Auditing	0511
	Budget Analysis	0560
FLD	Scope of the Work - Work involves performing specific tasks that typically comprise a complete segment of an assignment or project. Effect of the Work - Work affects the accuracy, completeness, and/or timeliness of products or services. Other personnel who are responsible for all segments of the assignment or for subsequent processing activities use these products and services. Here are examples of such work: • checking data and comparing reports or transactions to source documents, or authorizations against transactions to ensure their acceptability for further processing; • drafting simple instructions to describe internal accounting procedures for a procedures manual to be prepared by a senior accountant; • assisting senior auditors in executing portions of an audit plan that tracks process flow, verifies reported data, or assures that functional operating instructions generate desired results; • conducting searches of budget and financial records to provide factual data on the amount and type of funds available for submission to others within the employing entity who will use the data to prepare budget estimates and reprogramming actions; and/or serving as a source of information on specific rules and procedures governing the processing of routine budgetary actions.	

Level 5-3		150 points
Series	Financial Administration and Program 0501	
	Accounting 0510	<u>Illustration(s)</u>
	Auditing 0511	<u>Illustration(s)</u>
	Budget Analysis 0560	<u>Illustration(s)</u>
F.D	Scope of the Work - Work involves independently conducting a variety of tasks in limited functional areas. Employee uses standard methods to resolve conventional problems and issues. Here are examples of the scope of such work for different occupational functions: • Accounting - uses conventional accounting methods to reconcile payroll system and general ledger payroll data and to analyze internal controls over accounts receivable overpayments. • Auditing - uses standard audit procedures to measure the degree of program and financial management compliance with regulations and adherence to accepted accounting principles and management practices. • Budget Analysis - applies specific budgetary rules, regulations, principles, and procedures associated with all phases of budget formulation and execution related to segments of the budget for assigned support activities.	
	Effect of the Work - Work affects these types of matters: • the operation of systems or programs; • the adequacy of investigations; • the economic well-being of people; • information on the amount, timeliness, and availability of funds; • the availability of accounting data; and/or • a requirement for taxpayer corrective action.	
	Here are examples of such work outcomes: • information on the amount, timeliness, and availability of funds for these types of items: personnel salaries and expenses, routine maintenance and similar administrative support activities in appropriated or industrially funded organizations; • information on payrolls, general ledger accounts, and the status of accounts receivable for submission to other accountants or budget analysts; and/or • information on anomalies in systems operation and the need for corrective actions for submission to senior auditors.	

Level 5-4		225 points
Series	Financial Administration and Program	0501
	Accounting	0510 <u>Illustration(s)</u>
	Auditing	0511 <u>Illustration(s)</u>
	Budget Analysis	0560 <u>Illustration(s)</u>
FLD	Scope of the Work - Work involves executing modifications to systems, programs, and/or operations, and/or establishes criteria and other means to assess, investigate, or analyze a variety of unusual problems and conditions. Work involves a wide range of agency activities or the operations of other agencies, or the activities of private sector entities with which the agency conducts business or provides services. Here are examples of the scope of such work for different occupational functions.	
	• Accounting - Plans and executes modifications to these types of activities and programs: accounting systems, accounting program operations; and the management, control, and flow of accounting system input documents and source data. May also plan and execute changes to the content and nature of financial reports and application of computer technology to accounting functions. Advises agency managers on the pertinence of accounting data to program operations.	
	• Auditing - Develops audit approaches to evaluate a variety of programs and accounting systems. Audit approaches vary widely because of the variability of subject programs and systems due to differences in organization or mission, technological advances, or changes in regulations. Prepares audit reports to provide information on program operations and to identify causes of deficiencies or problems. Recommends corrective actions such as modifying management systems, financial and accounting systems, workflow, lines of authority, and other corrective actions.	
	• Budget Analysis - Formulates and/or monitors the execution of long-range (i.e., 3 to 5 years or longer) detailed budget forecasts and plans to fund the implementation of substantive agency programs and projects. Establishes financial and budgetary goals, timetables, milestones, and other criteria against which the relative costs and benefits of program achievements can be measured. Assesses cost-effectiveness in meeting program goals. Programs involve such matters as the production and distribution of goods, construction, or the delivery of services to the public. Examples of the work include but are not limited to: - planning the timely acquisition and use of funds through time-phased allotments and transfers of funds; adjusting long-range budget forecasts and monitor their execution for assigned substantive programs; - analyzing costs, benefits, and trends in rates of obligation and expenditure of funds; or recommending ways to improve the utilization of funds.	

(continued)

Level 5-4 (continued)	225 points
FLD	Effect of the Work - Work involves one or more of the following outcomes: • the amount and availability of funds for major substantive or administrative programs and services. Here are examples of such programs and services: - developing strategic weapons that are part of larger systems; - constructing of housing; - delivering health care services to the public; - researching grants; - paying benefits; - conducting regulatory and enforcement programs within a region or comparable area of the Nation; - operating other Federal agencies, States, public organizations, large universities, or large private industrial concerns; • the budgets, programs, and interests of other Federal agencies, public organizations, and/or private industrial firms when the supported programs and/or projects cut across component lines within the employing agency; • the way financial information is applied in planning organizational operations or the efficient use of funds; and/or • the way management control systems, financial management accounting systems and programs are structured and operated throughout an organization and/or regulated industries with which the agency conducts business or provides services.

Level 5-5		325 points
Series	Financial Administration and Program 0501	
	Accounting 0510	<u>Illustration(s)</u>
	Auditing 0511	<u>Illustration(s)</u>
	Budget Analysis 0560	<u>Illustration(s)</u>
F.L.D.	Scope of the Work - Work involves isolating and defining unknown conditions, resolving critical problems, and develops new theories. Here are examples of the scope of such work for different occupational functions:	
	• Financial Administration and Program - Coordinates information outputs from financial management systems that support management of programs funded by a number of appropriations. Provides expert advice to program officials and to accountants, budget analysts, and other specialists on interpretation of accounting, budget and financial regulations pertinent to systems development efforts or program operations. Also, assesses the impact of proposed systems features on major systems development or modification efforts. Provides directives of a comparable nature when functioning as a technical authority with coordination responsibilities.	
	• Accounting - Solves significant problems in the development of accounting systems or in the financial management of organization programs. Coordinates the work of others (e.g., accountants, systems analysts, computer programmers, or functional program specialists) in developing and installing new accounting systems or managing accounting programs. Provides technical advice on or develops specifications and requirements for the contractual development of financial management systems that are integrated with administrative and management systems.	
	• Auditing - Studies and integrates the findings of a number of audit efforts to define audit targets or develop audit criteria or new approaches for use by other auditors. Provides expert advice to other auditors on the interpretation of accounting and auditing regulations and their application to controversial problems. Also, prepares audit plans or guidelines for comprehensive examination of entire functional areas - an example of such an area is the agency's information technology activity. Makes recommendations or influences decisions on programs that involve matters such as but not limited to: - development, acquisition, and deployment of major strategic weapons systems; - administrative delivery of a national social insurance program; - administration of a major national grant-in-aid program; or - improvements in business processes, organizational structure, management systems, or controversial situations.	

(continued)

	Level 5-5 (continued) 325 points
FLD	• Budget Analysis - Analyzes, advises on, and recommends solutions to budgetary problems in all phases of budget/financial administration. Often, officers, managers, analysts, and specialists at subordinate echelons either have been unable to resolve these problems or lack delegated authority to act on them. Characteristic problems include conflicts between established budgetary and/or financial policies or regulations and these types of matters: substantive missions and programs, Federal or State laws, Congressional intent, and national economic and social policies. Work often involves adapting new or revised methods of budgeting or financial management to substantive appropriated fund programs. Effect of the Work - Work outcomes may have an impact in any of a variety of areas and domains such as: • major aspects of programs or missions; • the well-being of substantial numbers of people; • the comprehensive application of accounting principles, concepts, and techniques to developing or managing complex accounting systems; and, • the establishment of a definitive framework for the applying audit theories, concepts, and techniques. Here are examples of work outcomes: • the acquisition, amount, distribution, and sequence of funds for important, substantive national programs on a long-term (i.e., several years) basis; • the funds available to carry out agency programs, the allotment of funds to agency components and sub-components, and the rate of obligation and expenditure of funds by the employing agency; • the budgets and programs of other Federal agencies, State agencies, national industries such as banking, agriculture, or defense; • the development, acquisition, and deployment of major strategic weapons systems; administrative delivery of a national social insurance program; or major national or international grant-in-aid programs. • the comprehensive application of accounting principles, concepts, and techniques to develop or manage complex accounting systems and resolve agency financial management problems; and • the establishment of a definitive framework for the application of audit theories, concepts, and techniques.

Level 5-6**450 points**

Series

Financial Administration and Program 0501**Accounting 0510** [Illustration\(s\)](#)**Auditing 0511** [Illustration\(s\)](#)**Budget Analysis 0560** [Illustration\(s\)](#)

FLD

Scope of the Work - Work involves planning, developing, and carrying out vital programs that are essential to the mission of the agency or that affect large numbers of people on a long-term or continuing basis. Work typically embraces several activities or functions. Here are examples of the scope of work for different occupational functions.

- **Financial Administration and Program** - Analyzes all major financial management and operational aspects of a program. Provides information and recommendations supporting realignment of authorities, or major re-allocations of staffing, funds, and other agency resources.
- **Accounting** - Plans and directs assignments vital to the success of the accounting program of a department or independent agency. Assignments are not specific to a particular accounting system or systems, but address the role of accounting in the solution of management problems.
- **Auditing** - Analyzes major programs in response to management concerns about major deficiencies in mission accomplishment. From audit findings, advises top agency management directly on the overall characteristics and direction of programs that constitute the basic mission of the agency.
- **Budget Analysis** - Plans, develops, monitors, and coordinates the implementation of the total budgetary or financial management program of an entire Federal agency, major military command immediately below the headquarters level, or multi-mission civilian administration, bureau, or service. The employing entity is organized into a central office that is subdivided into large, independent components in field and headquarters locations. Components are responsible for the conduct of diverse, important programs that affect the health, well-being, safety, or security of a substantive portion of the public. Field installations and components are located at numerous geographically dispersed places within and outside the United States. Each such component is responsible for the formulation and execution of its own multi-year budget and financial management program.

Effect of the Work - Work affects one or more of the following outcomes:

- the well-being of the Nation on a long-term basis;
- the shaping of the character of broad national programs and/or the national economy or the economies of foreign governments; and/or
- the development of wide-ranging policies that affect the overall efficiency and economy of major agency programs, systems, or controversial situations.

FACTOR 6 – PERSONAL CONTACTS AND FACTOR 7 – PURPOSE OF CONTACTS

These factors include face-to-face and remote dialogue (e.g., telephone, e-mail, and video conference) with persons not in the supervisory chain. (Personal contacts with supervisors are under Factor 2 – Supervisory Controls.) The levels of these factors consider the work required to make the initial contact, the difficulty of communicating with those contacted, the setting in which the contact takes place, and the nature of the discourse. The setting describes how well the employee and those contacted recognize their relative roles and authorities. The nature of the discourse defines the reason for the communication and the context or environment in which the communication takes place. For example, the reason for communicating may be to exchange factual information or to negotiate. The communication may take place in an environment of significant controversy and/or with people of differing viewpoints, goals, and objectives.

Only credit points under Factors 6 and 7 for contacts essential for successfully performing the work and with a demonstrable impact on its difficulty and responsibility. Factors 6 and 7 are interdependent, so use the same personal contacts to evaluate both factors.

Determine the appropriate level for Personal Contacts and the corresponding level for Purpose of Contacts. Obtain the point value for these factors from the intersection of the two levels as shown on the [Point Assignment Chart](#) at the end of this section.

PERSONAL CONTACTS	
Level 1	Other employees and support personnel in the immediate office or related units within the agency.
Level 2	Employees in the agency, both inside and outside the immediate organization. Additionally, personnel outside the agency, but at the site of an agency audit. Examples: • management support personnel in budget, accounting, financial management, human resources, and information technology offices; • agency personnel from various levels within the agency such as headquarters, regions, districts, or field offices or other operating offices in the immediate installations; and/or • non-agency personnel that the agency has scheduled for interviews in conjunction with an audit.
Level 3	Executives, officials, managers, professionals, corporation officials, and employees of other agencies and outside organizations and businesses. Contacts are not routine or recurring. Must recognize or learn the role and authority of each party during the course of the meeting. Examples: • representatives of contractors; • attorneys and accountants of business firms; • representatives of state and local governments; • administrators, professors, and staff of universities and hospitals; • other Federal agencies, including OMB representatives; • various levels of agency management such as policy review boards at higher levels in the agency; and/or • Congressional or Executive Branch staff members making inquiries on behalf of constituents.
Level 4	Recurring face-to-face and remote oral (e.g., telephone) or email contact with high-ranking officials from outside the employing department or agency at national or international levels in highly unstructured settings. Examples: • Congressional appropriations committee members; • Presidential advisors and cabinet level appointees of major departments and agencies; • State governors, mayors of large cities, presidents of large national or international firms; • presidents of national unions, governors, or mayors of large cities; and/or • occasional contact with nationally recognized representatives of the news media on financial matters of national significance.

PURPOSE OF CONTACTS	
Level A	To acquire or exchange information or facts needed to complete an assignment.
Level B	To plan, arrange, coordinate, or advise on work efforts and/or arrange for interviews and meetings to obtain information; and, as required, to obtain data to verify questionable items. Though differences of opinion may exist, the persons contacted are usually working toward a common goal and generally are cooperative. Contacts involve these types of matters: • the significance of guidelines; • the appropriateness of recommendations; • the necessity for additional facts; • the preferred course of action including preferred methods of data gathering; • resolving problems related to assignment of responsibility; • coordinating the technical support of subject-matter experts; • answers to questions and issues.
Level C	To influence, motivate, interrogate, or control persons or groups when there is wide disagreement on the merits of a proposed action, or when persons contacts are fearful, or uncooperative. Examples: • persuading program managers and other officials in positions of decision- making authority with widely differing goals and interests to follow a recommended course of action consistent with established budget/financial management policies, objectives, or regulations; • influencing or persuading others to the employee's point of view regarding the merits of a technical accounting method, concept, or procedure when others hold strongly opposed points of view; • influencing or persuading representatives of an audited organization to accept critical or controversial observations, findings, and recommendations when representatives of audit subjects are reluctant to agree that costly errors were made, that corrective action is required, or that suggestions for change will improve operations.

(continued)

PURPOSE OF CONTACTS (continued)	
Level D	To present, justify, defend, negotiate, or settle matters involving significant or controversial issues. The persons contacted typically have diverse viewpoints, goals, or objectives. This situation requires that the employee work with the contacts to achieve a common understanding of the problem. Often the employee must negotiate a compromise or develop suitable problem resolution alternatives. Generally, the topics under discussion involve long range issues or problems. Examples: - defending alternative methods of financing substantive program operations or the redistribution of appropriated funds and programs among components immediately below agency or equivalent level; - negotiating and resolving controversial financial and program issues of considerable significance that are not susceptible to resolution at lower echelons in government; - justifying the overall direction to be given for the organization's financial management, budgeting, accounting or auditing programs; - justifying proposed changes to achieve major economies; - justifying proposed revisions to standards and guides for complex programs or activities.

POINT ASSIGNMENT CHART					
		Purpose of Contacts			
		A	B	C	D
Personal Contacts	1	30	60	130*	230*
	2	45	75	145	245
	3	80	110	180	280
	4	130*	160	230	330

***THIS COMBINATION IS UNLIKELY**

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FACTOR 8 – PHYSICAL DEMANDS

NOTE: Laws and regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in *section 5545(d), of title 5, United States Code*, and *subpart I of title 5, Code of Federal Regulations*.

Level 8-1		5 points
FLD	The work is principally sedentary. Some work may require walking in factories, warehouses, supply dumps, and similar areas to check on inventories and the existence of, or nature of, equipment and property. Work may also require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. Some employees may carry light items, or drive a motor vehicle. No special physical effort or ability is required to do the work.	

FACTOR 9 – WORK ENVIRONMENT

NOTE: Laws and regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in *section 5545(d), of title 5, United States Code*, and *subpart I of title 5, Code of Federal Regulations*.

Level 9-1		5 points
FLD	Works in an adequately lighted, heated, and ventilated office setting Some employees may occasionally be exposed to uncomfortable conditions in such places as factories, construction yards, and supply yards.	

Factor Illustrations

Illustrations are provided in this part as a tool to give insight into the meaning of the Factor Level Descriptions (FLDs) for Factors 1, 4, and 5. Consider each illustration in its entirety and in conjunction with the FLDs. Do not rely solely on these illustrations in evaluating positions.

For additional information about the proper use of illustrations, see the [How to Use This Grading Information](#) section of this JFS.

FACTOR 1 ILLUSTRATIONS

Level 1-6: Accountant, 0510

Professional knowledge of accounting concepts, principles, and methods sufficient to work independently using conventional procedures and practices that apply to most situations, including the following (or the equivalent):

- Identifies accounting problems such as inadequate maintenance of fund controls, inaccurate records and reports, improper methods for document control, and lack of documentary evidence to support performance of regulatory reconciliations.
- Compiles centrally requested cost reports and reports of variance from standards. Develops reports comparing actual results to plans and budgets.
- Conducts special cost analysis of various operations to determine, for example, if proposals for revised methods or new equipment would affect savings. Performs statistical analyses of agency productivity trends. Participates with other accountants in developing cost estimates for in-house projects and contractor proposals.

FACTOR LEVEL DESCRIPTION

Level 1-6: Financial Auditor, 0511

Professional knowledge of auditing concepts, principles, and methods; general knowledge of the organization's business practices; and skill in applying conventional procedures and practices sufficient to work independently sufficient to function effectively in the following work situations (or the equivalent):

- Independently audits the operations of a club or restaurant. Compares the contents of books of original entry, ledgers, journals, and inventories against receipts and records for food sales, bar sales, amusement machines, employee payrolls, purchases, inventories, and supplies. Assures that capital improvements and services were accomplished as reported and related billings are paid. Identifies and reports findings such as improper reporting of income, performance of unauthorized services, charging operating costs to capital expenditure, improper storage of property, and improperly reporting employee meals.
- While working as a member of team responsible for a large auditing engagement; audits a contractor's labor and materials costs. Contracted work is directly observable and contract provisions are clear. The accounting system is straightforward and well maintained with tangible and verifiable processes due to the presence of records, documents, receipts, and ledgers that apply and/or are related to transactions and processes being audited. Duties include verifying that: the accounting system is set up and maintained according to accepted accounting principles; charges for materials and labor are reasonable and comply with regulations and contract provisions; materials and labor are actually expended on the product or service contracted for; and credit is received for unused or defective materials.
- Conducts an audit of an employment-training provider. Examines program documents as well as previous audit reports to determine compliance with governing regulations. Identifies unusual and questionable practices. Develops and reports an opinion on the economy and efficiency of the operations and recommends corrective action.

FACTOR LEVEL DESCRIPTION**Level 1-6: Performance Auditor, 0511**

Professional knowledge of auditing concepts, principles, and methods; general knowledge of the organization's business practices; and skill in applying conventional procedures and practices sufficient to work independently sufficient to function effectively in the following work situation (or the equivalent):

- Conducts an audit of an employment-training provider. Examines program documents as well as previous audit reports to determine compliance with governing regulations. Identifies unusual and questionable practices. Develops and reports an opinion on the economy and efficiency of the operations and recommends corrective action.

FACTOR LEVEL DESCRIPTION

Level 1-6: Budget Analyst, 0560

Knowledge of installation budget and finance regulations, procedures and processes for budget formulation to function effectively in the following work situations (or the equivalent):

- Compiles, correlates, and consolidate individual estimates for such items as personnel salaries and expenses, travel, and minor building maintenance. Enters consolidated estimates in accepted formats on appropriate forms and schedules.
- Analyzes and compares selected object class and line item obligations and expenditures in the approved operating budget. The operating budget covers such items as office supplies, telephone service, heating oil, electricity, personnel travel, vehicle repair, and minor building maintenance. Determines whether funds are being used on a timely basis to support the installation's mission and objectives in accordance with the annual work plan. Writes brief factual reports that detail the purposes (e.g., travel, overtime, or office supplies) for which funds were obligated and expended.

Knowledge of, and skill in applying, commonly used budget and finance principles, practices, and methods of budget execution and the organizational structure, programs, and work methods of serviced components sufficient to function effectively in either of the following work situations.

- Determines whether obligations, expenditures, and requested allotments are within funding limitations in the approved budget.
- Determine whether estimates of funding needs and requests for allotments are in line with program plans and work methods.

FACTOR LEVEL DESCRIPTION

Level 1-7: Accountant, 0510

Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting; and organizational or program practices, policies, and functions sufficient to analyze accounting systems, or to modify and adapt conventional accounting and analytical techniques to solve a variety of accounting problems, and to function effectively in the following work situations (or the equivalent):

- Develops and maintains an automated voucher examining and disbursing subsystem that provides in-house processing of commercial vouchers and payment for transactions completed by other organizations. Determines functional accounting requirements, assures interface with the larger automated management system, guides systems programming, develops functional tests, writes instruction manuals, gives oral presentations on development progress, and attends meetings on system integration and problem resolution.
- Monitors accounting systems covering operations and expenses for such items as payroll, travel, transportation, supplies, rents, services, inventory, or commercial accounts. Participates in decision-making sessions and advises a number of program managers on regulatory requirements, financial policies, the interpretation of data, and program improvements through analysis of program operations, monthly reports, and special systems edits.
- Independently plans, develops, and coordinates financial management improvements necessary to comply with such legislation and regulations as the CFO Act, the Federal Managers' Financial Integrity Act, the Government Performance and Results Act (GPRA), and Office of Management and Budget (OMB) directives. Prepares financial statement formats for Department component use in reporting data required under the CFO Act and GPRA. Maintains a chapter in the Department's accounting standards manual dealing with financial statement content. Participates on accounting policy and financial statement coordinating committees. Works with information technology management organizations to assure that applicable computer system changes are effected properly. Discusses with audit staff approaches to financial statement disclosure issues.

FACTOR LEVEL DESCRIPTION

Level 1-7: Financial Auditor, 0511

Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting and/or auditing; and knowledge of organizational or program practices, policies, and functions. Knowledge is sufficient to independently plan and conduct a variety of assignments or investigations and to develop or modify methods and techniques to resolve a variety of auditing problems and to function in the following work situations (or the equivalent):

- Independently audits the operations and accounts of contractors to determine the basis for cost setting under a variety of contracts, such as cost reimbursable, price determinable, fixed price, and incentive type contracts.
- Reviews an organization's appropriation accounts maintained at an installation's finance and accounting office. Accounts cover such activities as operations and maintenance; research, development, test, and evaluation; foreign military sales; and new construction. Identifies any overspending, and the propriety of obligations and expenditures.
- Develops methods to isolate and identify conditions affecting mission capability, susceptibility to fraud, and the potential for increased efficiency. Assesses the potential to reduce cost in a variety of programs, projects, and functions such as information technology, financial management, acquisition, and logistics systems.

FACTOR LEVEL DESCRIPTION**Level 1-7: Performance Auditor, 0511**

Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting, auditing, business and/or financial management. Knowledge of organizational or program practices, policies, and functions. Knowledge is sufficient to independently plan and conduct a variety of assignments or investigations and to develop or modify methods and techniques to resolve a variety of auditing problems and to function in the following work situations (or the equivalent):

- Independently audits the program operations to determine how well an entity has achieved its desired results, complied with applicable laws, regulations, contract provisions, and/or grant agreements.
- Independently reviews internal controls to determine if there is reasonable assurance that the entity has effective and efficient operations, reliable financial information and/or compliance with laws and regulations.
- Develops prospective analysis or conclusions based on assumptions of events that may occur in the future.
- Develops methods to isolate and identify conditions affecting mission capability, susceptibility to fraud, and the potential for increased efficiency. Assesses the potential to reduce cost in a variety of programs, projects, and functions such as information technology, financial management, acquisition, and logistics systems.

FACTOR LEVEL DESCRIPTION

Level 1-7: Budget Analyst, 0560

Detailed, intensive knowledge of the policies, precedents, goals, objectives, regulations, and guidelines of a functional area (e.g., financial oversight, budget formulation, and/or budget execution) sufficient to:

- analyze and evaluate continual changes in program plans and funding and their effect on financial and budget program milestones; and
- analyze financial and budgetary relationships to develop recommendations for financial and/or budgetary actions.

Representative work situations include the following:

- Reviews, edits, and consolidates annual and multi-year budget estimates for assigned organizations and programs into a single budget request. Prepares or edits narrative justifications and projected funding needs, and assures that data in requests is formally and accurately documented in a wide variety of unrelated forms, schedules, and reports. Analyzes and forecasts for customers such as the agency, private industry, and the public, their demands for goods and services and for changes in nature, type, and cost of goods and services produced.
- Monitors the execution of a budget with many different sources and types of funding such as direct multi-year appropriations, allotments from many different appropriations, transfers of funds from other agencies, reimbursements for services performed, revenue from working capital funds, and trust accounts. Identifies and analyzes trends in the receipt, obligation, or expenditure of funds to ensure that objectives of the annual financial plan are being met on a timely basis, and that funds are available and being properly and effectively used to support program objectives.

FACTOR LEVEL DESCRIPTION

Level 1-8: Accountant, 0510

Mastery of a professional knowledge of the theories, concepts, principles, and practices of accounting and financial management sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues and to function effectively in the following work situations (or the equivalent):

- Serves as staff expert on foreign military sales. Coordinates the resolution of accounting system problems arising from factors such as changes in legislation, and recent changes in the status of the country's needs and financial condition. Develops policies with respect to financing program operations, determining accounting system adequacy, and qualifying cooperating businesses and other aspects of the program. Develops regulations and guidelines for program users.
- Develops and maintains a complex of automated subsystems to produce accounting and financial information on a worldwide system for the acquisition, distribution, and use of oil, gasoline, and aviation fuel. Applies knowledge of legislation, regulations, and automated systems software to define systems specifications and to evaluate proposals to integrate the accounting system with administrative support and functional program information systems.
- As the agency's technical accounting authority, develops justification for agency financial/accounting policy; provides senior level agency coordination of accounting issues such as the appropriate accounting to treat different agency business lines as if they were corporate subsidiaries; and decides whether and how to recognize and report contingent liabilities for decommission of production facilities.

FACTOR LEVEL DESCRIPTION

Level 1-8: Performance Auditor, 0511

Mastery of a professional knowledge of the theories, concepts, principles, and practices of accounting, auditing, business and/or financial management sufficient to conduct difficult assignments involving interfaces and inter- relationships between and among programs, systems, functions, policies, and various issues and to function effectively in the following work situations (or the equivalent):

- Serves as the agency technical expert in a wide variety of agency audit program management functions. Analyzes and interprets legislation and agency policies. Coordinates with other Federal audit organizations such as the General Accounting Office to develop agency guidance in audit program areas, and to monitor new and interrelated agency-level systems and organizations. Establishes review criteria to improve efficiency of audit activities.
- Conducts broad audit assignments requiring integrated analysis of a number of different financial related systems. Chooses audit areas to be covered and plans audit efforts in different locations and at different organizational management levels. Plans often involve coordination with outside agencies. Develops new audit approaches where no precedent exists. Works with highly interpretive laws and regulations, and targets audits at highly controversial problems. Audits may require an extended period of time (e.g., more than one year) to complete. Additionally, the audits may involve shaping major programs, compliance with new legislation, or facilitating the resolution of long-standing problem areas of vital importance to the agency.
- Conducts audits of the agency's information systems and information systems used by the participants of agency programs such as investment companies, contractors, lenders, and small businesses. Identifies and targets system weaknesses. Develops accessing methods and statistical and mathematical models to identify abnormalities and system vulnerabilities. Devises innovative auditing techniques. Audits cover all major management aspects of agency programs. Findings are critical for annual and long-range planning of agency functions and influence agency policies and legislative proposals.

FACTOR LEVEL DESCRIPTION

Level 1-8: Budget Analyst, 0560

Mastery of the concepts, principles, practices, laws, and regulations of budgeting and financing for mission- related programs and services sufficient to analyze national level programs and/or exceptionally large and complex programs. Skill in applying expert knowledge of the financial and budgetary relationships between the subordinate and the most senior level of financial management and budgeting within the employing entity sufficient to function effectively in the following work situations (or the equivalent):

- Reviews, analyzes, revises, and recommends approval, disapproval, or modification of budget requests and justifications. Receives the requests from budget officers at subordinate components of the agency, and/or budget officers at the same echelon, but with responsibility for one or more major programs. Analyzes, combines, and consolidates these budget estimates into a budget document that reflects the balanced, multi- year funding needs of the agency or organization. May develop new budgetary policies. May serve agency managers and managers of the organization's major program areas as an authoritative source of advice on formulation of budget estimates and guidance.
- Manages the formulation, justification, and execution of the budget for an entire agency or major component conducting a substantive program or recognizable segment thereof. Serves as the technical authority on budget formulation and execution for the employing component. Ties together the budgetary work of program managers, subject-matter experts, staff officials such as human resources, computer systems, and accounting specialists, and subordinate budget analysts. May present the budget for the organization to the managers of the serviced programs and to budget officials at the next echelon in the agency.

FACTOR LEVEL DESCRIPTION

Level 1-9: Accountant (Cost), 0510

Mastery of cost accounting theory, concepts, and principles sufficient to:

- Serve as the senior cost accounting consultant for an agency/department that manages a multi-million dollar inventory, and has fixed assets with a multi-billion dollar value;
- Lead the creation of a comprehensive integrated and interfaced cost accounting system that covers all functions of the multi-mission agency, and meets statutory and regulatory requirements;
- Formulate new cost accounting concepts and methods for which no precedent exists in the Federal or private sectors;
- Advise top agency management officials on the development and implementation of the new system;
- Counsel top agency/department officials who appear before congressional committees and the national media concerning the agency's cost accounting system; and
- Testify before the committees.

FACTOR LEVEL DESCRIPTION**Level 1-9: Budget Analyst, 0560**

Mastery of, and skill in advising on, all phases of the Federal budget process, including judicial and administrative interpretations, sufficient to:

- Provide Members and committees of Congress with authoritative analysis, advice, and assistance on complex budget issues of national scope;
- Suggest, advise on, and analyze for Members and congressional committees proposals for revising the existing laws and regulations that govern the Federal budget process;
- Provide direct authoritative assistance to Members and senior staff during the various stages of legislative consideration including hearings, markup sessions, floor debates, and conferences; and
- Address other major budget policy issues.

FACTOR LEVEL DESCRIPTION

FACTOR 4 ILLUSTRATIONS

Level 4-2: Budget Analyst, 0560

Nature of Assignment - Consolidates budgetary data prepared by others. Researches regulatory literature to obtain background material to assist higher-grade employees with their work.

What Needs to be Done - Enters data on related forms and schedules in accepted format. Summarizes information in a few related forms and schedules. Checks agreement of totals and subtotals of costs for similar line items in related reports. Obtains factual data needed by co-workers. Compares and matches costs of selected program elements and/or support functions by line item, object class, or identifying code.

Difficulty and Originality Involved - Encounters difficulty in relating various needs to assigned mission support activities and line items in the budget, and also in determining the entries required on appropriate forms and schedules.

[FACTOR LEVEL DESCRIPTION](#)

Level 4-3: Accountant, 0510

Nature of Assignment - Supports one segment of a local accounts payable operation.

What Needs to be Done - Tracks operations and solves operational problems. Studies existing reports, accounts, and instructions to streamline operations or to provide more meaningful financial information. Advises managers on transactions that differ from the norm.

Difficulty and Originality Involved - Program operations are stable. Additionally, the accounting system requirements are established and well documented.

[FACTOR LEVEL DESCRIPTION](#)

Level 4-3: Financial Auditor, 0511

Nature of Assignment - Does contract audit work as a member of an audit team at the field office level.

What Needs to be Done - Reviews incurred costs, routine forward pricing or bid proposals of limited dollar impact, and segments of material, labor and overhead pools, routine progress payments, and segments of special surveys.

Difficulty and Originality Involved - Decisions require an analysis and evaluation of records, documents, and relevant data where audit objectives are known, audit steps are fairly well defined, programs are relatively stable, and normally data findings are not in conflict.

FACTOR LEVEL DESCRIPTION**Level 4-3: Performance Auditor, 0511**

Nature of Assignment - Does contract audit work as a member of an audit team at the field office level.

What Needs to be Done - Conducts management surveys of support activities to determine compliance with applicable regulations and procedures and sound management practices. Interviews employees and supervisors to collect factual information on the operations surveyed; observes work in process; and reviews files and other record material on workload and accomplishments.

Difficulty and Originality Involved - Decisions require an analysis and evaluation of records, documents, and relevant data where audit objectives are known, audit steps are fairly well defined, programs are relatively stable, and normally data findings are not in conflict.

FACTOR LEVEL DESCRIPTION

Level 4-3: Budget Analyst, 0560

Nature of Assignment - Compares and contrasts current and historical budget and workload data for supply and maintenance programs. Uses findings to discern trends in spending and to anticipate needs for funds or reprogramming actions.

What Needs to be Done - Reviews, verifies, and analyzes data for consistency with financial program objectives and for adherence to instructions. Considers information on current and past cost in financial statements and reports. Recommends to operating offices the options for adjusting estimates of funding needs. Provides program directors and their representatives with procedural and regulatory guidance on the availability of or limitations on use of funds for supplies, travel, equipment, contracts, and related expenditures. Consolidates estimates into decision packages for submission to higher authorities.

Difficulty and Originality Involved - Encounters difficulty in discerning trends in spending and relating them to changes in program funding needs and work accomplishments.

FACTOR LEVEL DESCRIPTION

Level 4-4: Accountant (Systems), 0510

Nature of Assignment - Analyzes accounting system effectiveness, and trends or anomalies in accounting system transactions and their significance to ongoing agency programs and commercial operations. Work involves one accounting system.

What Needs to be Done - Advises management on these types of matters:

- accounting system redesign;
- modifications to automated system hardware or software;
- changes to functional program workflow practices or procedures;
- better internal controls, greater detail, redesign of reports, or faster consolidation of data; and
- how to satisfy regulatory requirements, reduce cost, eliminate waste and fraud, or improve operations.

Difficulty and Originality Involved - Decisions require an assessment of a variety of conditions inherent in the operation of an accounting system, the complexity and variability of supported programs, user interactions, new requirements, and the various accounting approaches available.

FACTOR LEVEL DESCRIPTION**Level 4-4: Financial Auditor, 0511**

Nature of Assignment - Plans, coordinates, and conducts audits. Prepares reports on work processes and accounting systems.

What Needs to be Done - Analyzes and evaluates these types of matters:

- the current status of accounting or reporting systems or operating programs;
- the rationale for determining costs;
- records, statements, and operating programs;
- the nature and extent of liabilities or deficiencies; and
- the methodology used to reevaluate assets.

Difficulty and Originality Involved - Identifies and analyzes numerous unknown factors in an environment of agency programs, operations, and systems are not always controlled by guidance that is clear or that involve unusual combinations of actions and circumstances. Because of this situation, routinely encounters new problems and conditions.

FACTOR LEVEL DESCRIPTION

Level 4-4: Performance Auditor, 0511

Nature of Assignment – Conducts performance audits of a programs operations to determine what, if any factors are inhibiting satisfactory performance.

What Needs to be Done - Analyzes and evaluates these types of matters:

- assessment of actual performance of an entity;
- identification of opportunities for performance improvement;
- selection of cost effective solutions to address any performance issues;
- assure all conclusions are supported by facts and evidence.

Difficulty and Originality Involved - Identifies and analyzes numerous unknown factors in an environment of agency program performance are not always controlled by guidance that is clear or that involve actions, factors and circumstances that may not be easily identified. Because of this situation, routinely encounters new problems and conditions.

FACTOR LEVEL DESCRIPTION**Level 4-4: Performance Auditor, 0511**

Nature of Assignment – Plans, coordinates, and conducts audits. Prepares reports on work processes and accounting systems.

What Needs to be Done - Analyzes and evaluates these types of matters:

- the current status of operating programs;
- the rationale for determining costs; and
- records, statements, and operating programs.

Difficulty and Originality Involved - Identifies and analyzes numerous unknown factors in an environment of agency programs, operations, and systems are not always controlled by guidance that is clear or that involve unusual combinations of actions and circumstances. Because of this situation, routinely encounters new problems and conditions.

FACTOR LEVEL DESCRIPTION

Level 4-4: Budget Analyst, 0560

Nature of Assignment - Provides analytical services to support the formulation, justification, presentation, enactment, and execution stages of the budget process for a substantial segment of the agency's budget for personnel salaries and expenses. Works with data, forms, procedures, and guidelines for both appropriated and revolving fund budgets.

What Needs to be Done - analyzes a wide range of past and present program and employment statistics and financial data. Reviews requests for funding and proposed staffing levels in relation to current obligations and expenditures. Determines the need to vary the sources and methods of obtaining information. Assesses the impact of changes in programs and regulations on salaries, travel, benefits, overtime, and related expenses on the agency's budget.

Difficulty and Originality Involved - Encounters difficulty in interpreting and reconciling program performance owing to conflicting program and budget data. Encounters difficulty in identifying and recommending alternatives to accomplish management objectives within funding constraints. Uses sound judgment to forecast the effects of revised levels of obligations and expenditures on current and future budget estimates.

FACTOR LEVEL DESCRIPTION

Level 4-5: Accountant, 0510

Nature of Assignment - Provides expert and authoritative advice on the application of accounting principles, and the design and development of accounting systems for specialized agency missions and programs.

What Needs to be Done - Advises a number of program directors on accounting issues, and prepares a number of regular and special purpose reports. Tests systems changes to ensure they do not compromise regular reporting requirements.

Difficulty and Originality Involved - Solves accounting problems in particularly difficult and responsible circumstances. Difficulties are due to the operation of a variety of accounting systems that interface with automated management information systems. The accounting systems require continual revision due to changing program information needs and the requirements of interfaced systems.

FACTOR LEVEL DESCRIPTION**Level 4-5: Accountant (Cost), 0510**

Nature of Assignment - Provides authoritative cost accounting expertise in support of agency cost accounting policies.

What Needs to be Done - Conducts cost accounting research to resolve such matters as the choice of depreciation methods, methods of cost allocation, user charges, cost consequences from dissolution of an activity or organization, contracting out, and franchising costs.

Difficulty and Originality Involved - Decisions are made difficult by cost criteria that vary with the event or activity, related governing regulations, guidance promulgated by OMB and Treasury, and standards issued by the Joint Financial Management Improvement Program, and the Federal Accounting Standards Advisory Board. Additionally, in making decisions, must consider their impact on agency mission, programs, and systems within the context of the agency organizational structure.

FACTOR LEVEL DESCRIPTION

Level 4-5: Accountant (Systems), 0510

Nature of Assignment - Monitors and maintains tax and contributions accounts receivable and accounts payable systems that are interfaced with the agency's management information system and the agency payroll system. The latter system is interfaced with the agency's personnel, budget, and financial accounting systems.

What Needs to be Done - Schedules and tests a continuous stream of substantive changes to the immediate systems and their interfaces to companion systems. Assures changes do not compromise the integrity of systems data and the accuracy and completeness of various recurring and special financial reports.

Difficulty and Originality Involved - The number, variety, and structure of the interfacing systems, and the regulations, standards, and policies pertaining to the specialized programs they service complicate decisions on what needs to be done.

FACTOR LEVEL DESCRIPTION**Level 4-5: Performance Auditor, 0511**

Nature of Assignment - Conduct audits of agency programs, operations, and activities.

What Needs to be Done - Develops individual audit programs and plans covering in detail these matters: functional responsibilities; specific project assignments; audit objectives and requirements; references; formats for data display and reports; and special instructions covering contingencies. Provides opinions on agency operations and the efficiency and effectiveness of programs.

Difficulty and Originality Involved - Decisions and actions are complicated by the sensitivity of the issues, the range of audit targets, the judgment required to define audit boundaries, and the lack of information on potential findings and their impact on audit schedules and resource allocations.

FACTOR LEVEL DESCRIPTION

Level 4-5: Performance Auditor, 0511

Nature of Assignment - Conducts information systems audits of an insurance carrier's contract with the agency.

What Needs to be Done - Work involves assessing such matters as general and application controls, data integrity, systems life cycles, acquisitions, and information technology management.

Difficulty and Originality Involved - Encounters difficulties due to the insurance carrier's multiple programs for such functions as claims processing, financial management, and enrollment control. Difficulties are also due to the carrier's relatively extensive and complex systems. Frequently, the auditor must respond quickly to findings developed during the audit. Responses may require these types of actions: modifying the scope of the audit; introducing new topics; and revising and applying analytical techniques that are professionally correct and appropriate for the situation.

FACTOR LEVEL DESCRIPTION**Level 4-5: Budget Analyst, 0560**

Nature of Assignment - Formulates, justifies, presents, and executes the agency's budget for its information technology program.

What Needs to be Done - Prepares official quarterly and annual reports. Reviews, analyzes, consolidates, and revises budget estimates, justification statements, and budget execution plans submitted by subordinate organizational segments and field components. Advises program officials and budget staffs at lower echelons of the necessity for and type of budgetary action to be implemented to meet agency needs for computer hardware, software, and trained personnel. Monitors and reports on the rate of expenditures of funds. Notifies management officials of trends toward over- or under-obligation of funds. Recommends approval or disapproval of requests for allotments and other similar funding requests. Considers financial and workload relationships that involve several matters. These matters include the cost of supporting the needs of the changing agency mission and programs; the timing of obligations and expenditures in relation to the budget cycle and availability of funds; and the cost effectiveness of leasing or buying.

Difficulty and Originality Involved - The budgetary data involve costs, obligations, and expenditures shown on a variety of unrelated forms, schedules, and reports that are produced under different criteria and at different times. These conditions create difficulty in obtaining, comparing, and correlating data from these sources. They also create difficulty in analyzing workload and financial information. Additionally, must respond on short notice to requests for analysis of the budgetary impact of unanticipated changes in technology and programs.

FACTOR LEVEL DESCRIPTION

Level 4-6: Accountant (Systems), 0510

Nature of Assignment - Provides accounting program direction and expert long-range planning, advice, and coordination for several organizational levels. Programs involve a large number of accountants, functional program specialists, and information technology specialists in program definition and solution efforts.

What Needs to be Done - Applies new theories or technology to accounting for functional programs and interprets new legislation or regulations for application to the total complement of the department's accounting and financial information systems. Assesses benefits and costs to determine the effect of delaying or immediately implementing department-wide modifications to accounting systems. Assesses accounting program requirements for the department over a number of years in order to improve the quality of financial management advice and to assess accounting information costs. Assessments involve a number of accounting and reporting system options. The systems provide a range of data required by a number of program elements within the agency.

Difficulty and Originality Involved - Work takes place in an accounting system environment characterized by continually updated systems with expanded capabilities and new systems replacing older systems. Concurrently, laws, regulations, and policies are also changing.

FACTOR LEVEL DESCRIPTION**Level 4-6: Performance Auditor, 0511**

Nature of Assignment - Plans and designs short-term and long-term audit programs and analytical reviews of the governmentwide retirement, health insurance, and life insurance programs that are operated under policy direction of the agency. The programs involve internal agency operations, the operations of private sector firms under contract to provide services to the agency, and insurance carriers.

What Needs to be Done - Shapes programs to facilitate auditing and to comply with new or revised legislation in an environment of conflicting goals and private sector and public interests.

Difficulty and Originality Involved - Work is complicated by the sensitivities and parochial interests of stakeholders, the need to integrate analysis of a number of different functions, and the need to coordinate audits involving multiple sites, outside agencies, and private sector entities. Recommendations may impact the structure, effectiveness, and efficiency of major programs.

FACTOR LEVEL DESCRIPTION

FACTOR 5 ILLUSTRATIONS

Level 5-3: Accountant (Cost), 0510

Scope of the Work - Provides professional cost accounting support analysis and advice on a sophisticated automated job order cost accounting system at the facility. The system provides data to track the cost of providing products and services, and generates a database to produce management reports.

Effect of the Work - Work provides reports for use in evaluation of cost relative to performance in order to meet selected Government Performance and Results Act requirements. Work also affects the operation of facility programs.

FACTOR LEVEL DESCRIPTION

Level 5-3: Accountant (Systems), 0510

Scope of the Work - Position is in an accounting division of a facility. The incumbent applies a professional knowledge of accounting and related regulatory and statutory requirements to identify accounting problems in an automated accounting system. Accounting problems involve such matters as inadequate maintenance of fund controls, inaccurate records and reports, lack of documentary evidence to support performance of reconciliations required by regulation, and improper methods of document control.

Effect of the Work - Work supports the efforts of senior accountants who manage operation and maintenance of the automated accounting system.

FACTOR LEVEL DESCRIPTION

Level 5-3: Financial Auditor, 0511

Scope of the Work - Audits the installation's compliance and adherence to regulations, and its adequacy of internal controls over operations. Conducts scheduled examinations of non-appropriated funds. Determines whether the organization is managing the funds in compliance with all applicable directives from higher authority and in conformance with accepted accounting principles and practices.

Effect of the Work - Advice and recommendation identify weaknesses and recommend corrective actions to senior audit managers who incorporate findings as necessary into reports to agency headquarters, GAO, and other external audit groups.

FACTOR LEVEL DESCRIPTION

Level 5-3: Performance Auditor, 0511

Scope of the Work - Audits the installation's compliance and adherence to regulations, program performance and its adequacy of internal controls over operations. Conducts scheduled examinations of non-appropriated funds.

Effect of the Work - Advice and recommendation identify weaknesses and recommend corrective actions to senior audit managers who incorporate findings as necessary into reports to agency headquarters, GAO, and other external audit groups.

FACTOR LEVEL DESCRIPTION**Level 5-3: Financial Auditor, 511**

Scope of the Work – Audits an organization's financial statements. Determines whether an organization is managing its funds in compliance with all applicable directives from higher authority and in conformance with accepted accounting principles and practices. Supports the examination and inspection of financial documents and records.

Effect of the Work – Work supports the efforts of senior financial auditors who lead financial auditing teams.

FACTOR LEVEL DESCRIPTION**Level 5-3: Budget Analyst, 0560**

Scope of the Work - Prepares budgets for the annual operation of the organization's relatively stable supply maintenance and data processing functions. Functional operations present few problems in budget formulation or execution.

Effect of the Work - Advice and recommendations may effect increases or decreases in funds available for operation of the organization's supply, maintenance, and data processing functions. Consequently, advice and recommendations may affect the level of these services.

FACTOR LEVEL DESCRIPTION

Level 5-4: Accountant, 0510

Scope of the Work - Maintains the general funds ledger and related cost systems and accounting activities at the headquarters of an agency with several subordinate field locations. Reviews, analyzes, and evaluates trial balance and other financial statements to ensure conformance with established agency policies, applicable regulations, and generally accepted governmental accounting practices.

Effect of the Work - Work affects the maintenance of the general funds ledger and related cost and financial accounting systems. The quality of this maintenance affects the quality of information that supports management decisions on staffing levels and the effective use of resources for accomplishment of missions.

FACTOR LEVEL DESCRIPTION**Level 5-4: Performance Auditor, 0511**

Scope of the Work - Audits the activities of health care providers that participate in nationwide health care programs on contracts to the Federal Government. Assesses the soundness of their financial and management practices and their compliance with the terms of their government contracts.

Effect of the Work - Prepares work papers and direct input to analyses and supporting material that the auditor-in-charge uses to prepare formal audit reports. The formal audit reports serve as evidentiary bases for the proposal of corrective action against the audited entities. Corrective actions may require the recovery of funds, changes in financial management practices, and revisions to future rates and coverage.

FACTOR LEVEL DESCRIPTION**Level 5-4: Budget Analyst, 0560**

Scope of the Work - Formulates, justifies, and monitors the execution of long-range (5 year) budget plans to fund the implementation of major substantive programs and services. Formulation involves developing detailed estimates and narrative justifications. Execution involves planning for and monitoring the use of funds for meeting program goals effectively.

Effect of the Work - Work controls the obligation and expenditure of funds in approved budgets. Work also assists in the internal planning and evaluation of organizational budgets and programs.

FACTOR LEVEL DESCRIPTION

Level 5-5: Accountant (Cost), 0510

Scope of the Work - Works in Department headquarters with responsibility for cost accounting policy and research. Policies cover such matters as depreciation methods, methods of cost allocation, user charges, cost consequences from dissolution of an activity or organization, and contracting out. Cost criteria vary with the event for which cost information is being developed.

Effect of the Work - Recommendations affect the quality and level of Department services. Recommendations also affect major Department decisions on the scope of the work that Department personnel will perform.

FACTOR LEVEL DESCRIPTION**Level 5-5: Accountant (Systems), 0510**

Scope of the Work - Under general guidance of senior personnel, plans, designs, implements, and maintains selected segments of a Department's accounting system that functions to meet program managers' financial information needs. Work requires efforts to meet financial reporting requirements under the Chief Financial Officer Act, performance measures under the Government Performance and Results Act, and other legislation and related regulations. Work is done in an environment where goals and missions are continually changing and resources are limited.

Effect of the Work - Work affects the agency's compliance with legislative and regulatory requirements and OMB directives. Work also affects the capabilities of accounting systems to support management's financial management information needs.

FACTOR LEVEL DESCRIPTION**Level 5-5: Performance Auditor, 0511**

Scope of the Work - Audits the efficiency and effectiveness of work processes carried out in a number of discrete functional organizations. Audit approaches vary widely because of the variability of subject programs and systems, mission, applied technology, and procedures and regulations.

Effect of the Work - Findings and recommendations may affect modifications to systems and procedures, and to organizational structure. When standard systems are involved, findings may have an agencywide impact.

FACTOR LEVEL DESCRIPTION

Level 5-5: Budget Analyst, 0560

Scope of the Work - At agency headquarters, provides expert analytical services, staff advice, and assistance to managers and administrators on acquisition and use of appropriated funds. Controls the timing of obligations and the expenditures of funds in approved budgets.

Effect of the Work - Work affects the timely, effective, and efficient accomplishment of specific nationwide multi-year program objectives. Work also affects the availability of funds for a variety of requirements such as building maintenance, contractual procurements, operating supplies, and personnel salaries.

FACTOR LEVEL DESCRIPTION**Level 5-6: Accounting Officer, 0510**

Scope of the Work - Under the general administrative direction of the agency Chief Financial Officer, plans and directs the design, implementation, and maintenance of agencywide accounting systems to meet internal agency financial information needs and external reporting requirements.

Effect of the Work - Work affects the agency's ability to assess its overall effectiveness and efficiency in accomplishing its basic missions. Work also affects the agency's ability to provide this and other required information to OMB, the White House, Congress, and other interested parties.

FACTOR LEVEL DESCRIPTION**Level 5-6: Accountant (Staff), 0510**

Scope of the Work - Interprets, analyzes, and develops accounting and financial management policies, standards, and procedures that implement broad accounting requirements established by the Department, OMB, GAO, Treasury, and Congress. Policies, standards, and procedures apply to both current and long-range plans and operation, and to appropriated and non-appropriated funding sources. Formulates policies for the design of accounting systems that will provide information to produce financial reports that satisfy the Chief Financial Officer Act reporting requirements and that are in compliance with regulations and guidance of the Treasury, OMB, GAO, Federal Accounting Standards Board, and Joint Financial Management Improvement Program.

Effect of the Work - Work impacts strategic and operational financial planning for a large multi-mission organization with an annual multi-billion dollar budget.

FACTOR LEVEL DESCRIPTION

Level 5-6: Performance Auditor, 0511

Scope of the Work - Promotes the economy and efficiency of the agency's nationwide programs and operations. Assures the agency's compliance with applicable laws, regulations, and guidelines. Defines conditions, problems, and issues pertinent to audit responsibilities. Determines the audit approach, develops and coordinates audits, and implements operating procedures.

Effect of the Work - Advice and recommendations significantly affect the success of the agency's missions.

FACTOR LEVEL DESCRIPTION**Level 5-6: Budget Analyst, 0560**

Scope of the Work - Implements Department program and budget guidance governing the execution of the Department's research, development, and acquisition budgets. Recommends policies that impact on substantive program goals and national priorities. Coordinates and integrates current and long-range financial planning data pertaining to the budgets of several major subordinate organizations. These organizations have diverse programs and program needs, varying procurement, production, planning, and scheduling, cost accounting, and financial and accounting systems. Analyzes, advises, and recommends solutions to budget formulation, justification, presentation, and execution problems related to multi-year appropriations.

Effect of the Work - Works with senior Department executives, OMB, and congressional staff to justify and defend the Department's financial needs.

FACTOR LEVEL DESCRIPTION