

## **Request for Comments**

### **Draft Qualification Standards for Administrative Work in the Accounting, Auditing, and Budgeting Group, 500**

**Please provide your comments and suggestions within 30-days.**

*Note: Do not use the qualification standards in the attached drafts to qualify candidates until the U.S. Office of Personnel Management (OPM) issues the standards in final form.*

#### **Significant Considerations**

1. This draft proposes updating the Auditing, 0511 Qualification Standard in the Accounting, Auditing, and Budget Group, 0500.
2. Federal employees covered by the General Schedule Classification System under Title 5, United States Code who work in the professional Auditing, 0511 Series will be impacted by the proposed updates.
3. Although no changes were made to the Accounting, 0510 Qualification Standard, please review the qualification standard and provide any comments for proposed revisions.
4. The qualification requirements for the Financial Administrative and Program, 501 Series and the Budget Analysis, 560 series are covered by the *Group Qualifications Standard for Administrative and Management Positions*. There are no individual occupational requirements for the 501 and 560 Series.

#### **Information We Need from Agencies with Covered Positions**

Subject matter experts and human resources officials in agencies should answer the following questions about the draft qualification standards:

1. Is the degree and coursework still relevant? If not, what degree types or courses should be added? Are there any courses which should be deleted?
2. Is the professional accrediting body for the occupation correct? If not, what is the name of the accrediting body?
3. Is the level of education appropriate for positions in the series?
4. Are the certification requirements for positions in the series correct? If not, what certification is required?
5. Are there any other missing requirements or information for each series?

## **How Do You Submit Comments?**

In response to the requests outlined above, we would like to receive both:

- (a) Comments representing the agency's overall feedback, and
- (b) Representative comments from subject matter experts and subordinate locations/organizations.

Please send your electronic comments as an email attachment to [fedclass@opm.gov](mailto:fedclass@opm.gov) within 30-days.

Please note: Each response must cover an entire agency. Therefore, departments and independent agencies must consolidate information from all of their components or bureaus before sending comments to OPM.

## **Financial Administration and Program Series, 0501**

### **Individual Occupational Requirements**

There are no Individual Occupational Requirements for this series.

Use the [Group Coverage Qualification Standard for Administrative and Management Positions](#) for this series.

## Accounting Series, 0510

### Individual Occupational Requirements

#### Basic Requirements

- A. **Degree:** accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law. (The term "accounting" means "accounting and/or auditing" in this standard. Similarly, "accountant" should be interpreted, generally, as "accountant and/or auditor.")

*or*

- B. **Combination of education and experience:** at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include *one* of the following:

1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.

## **Auditing Series, 0511**

### **Individual Occupational Requirements**

#### **Basic Requirements**

#### **Financial Auditors and Attestation Auditors**

A. **Degree:** accounting, auditing; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law.

*or*

B. **Combination of education and experience:** at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include *one* of the following:

1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.

## **Basic Requirements for Performance Auditors**

- A. **Degree:** auditing; or a degree in a related field such as business administration, finance, public administration or accounting;

*or*

- B. **Combination of education and experience:** at least 4 years of experience in Performance Auditing, or an equivalent combination of performance auditing experience, college-level education, and training that provided professional auditing knowledge. The applicant's background must also include *one* of the following:

1. A certificate as a Certified Internal Auditor or a Certified Public Accountant, obtained through written examination; or
2. Completion of the requirements for a degree that included substantial course work in auditing or accounting, e.g., 15 semester hours

## **Budget Analysis, 0560**

### **Individual Occupational Requirements**

There are no Individual Occupational Requirements for this series.

Use the [Group Coverage Qualification Standard for Administrative and Management Positions](#) for this series.