

**OPM decision number:** C-0511-12-01 August 23, 1996

[the appellant]  
[the appellant's address]  
[city, state]

Dear [the appellant]:

This responds to your request for reconsideration of our decision of April 8, 1996, on your classification appeal.

Your request addresses the following issues:

- your belief that the original decision did not include a review of all of the relevant information provided by you but only considered information furnished by the agency classifier;
- your concern that the decision failed to address both the timeliness of your agency's actions in responding to your classification request and their failure to specifically include your audit liaison assignments in your position description; and,
- your concern that the decision made no mention of the audit liaison and follow-up work that you are required to do which you feel supports your request for a higher grade.

The original determination of your classification appeal was based on information provided by you, your supervisor, and your agency classifier. This information included such things as your position description, the agency evaluation of your position, organizational information, and extensive additional written and verbal explanations of your duties and responsibilities.

OPM's classification authority does not extend to making determinations of whether or not an agency handles a particular internal classification appeal in a timely manner. Under the law, each agency has the authority to administer the General Schedule classification system for its own positions in accordance with the principles set forth in the law. Issues of timeliness may be addressed through your agency's established grievance procedures.

Position classification categorizes, measures, and assigns a grade to the significant and substantive features of a position. It is, therefore, generally necessary to describe only the major duties and other important aspects of the position that may affect the final classification. Normally, major duties are those that occupy a significant portion of the employee's time. They should be only those duties currently assigned, observable, identified with the position's purpose and organization, and expected to continue or recur on a regular basis over a period of time. The statement "Performs other duties as assigned" may be used to cover minor duties that do not affect the classification of a position.

When the accuracy of a position description cannot be resolved by the appellant and his/her agency, OPM decides the appeal on the basis of the actual duties and responsibilities assigned by management and performed by the appellant. OPM considers a position description to be adequate for classification purposes when it is considered so by one knowledgeable of the occupational field involved and of the application of pertinent classification standards, principles, and policies; and it is supplemented by otherwise accurate, available, and current information on the organization, functions, programs, and procedures concerned. Our original decision was based on your position description, as well as additional information obtained from you, your supervisor, and your agency concerning your duties and responsibilities.

The classification appeal decision references various duties as illustrations of the highest level of work performed. Since there are numerous duties in your position that function at the same level, not every duty will be mentioned. Your audit follow-up and liaison duties were considered and were cited on page 2 of the decision. They simply were not individually addressed under Factor 1 since they did not differ in grade impact from those duties that were specifically discussed. Our reconsideration will address that factor level determination, as well as the other factor levels with which you disagree.

#### Factor 1 -Knowledge Required by the Position:

This factor measures the nature and extent of information or facts that a worker must understand to do acceptable work, such as the steps, procedures, practices, rules, policies, theories, principles, and concepts; and the nature and extent of the skills needed to apply this knowledge. The Classification Appeals Officer (CAO) credited Level 1-7 for this factor, while you believe that Level 1-8 is met.

At Level 1-7, the work requires a professional knowledge of practices, methods, and techniques of accounting and auditing to independently plan and conduct evaluations of agency operational programs, or industrial operations and their related accounting systems. Skill is required to develop or modify methods and techniques to resolve a variety of auditing problems. At this level, assignments usually have characteristics such as the following:

- The governing regulations, laws, and practices allow considerable latitude in the way programs, processes, operations, and control systems are designed and implemented. Therefore, the auditor uses considerable skill in planning and developing the audit and interpreting findings.
- The data or situations examined bear no obvious relationship to program conditions or requirements or financial management controls; therefore, considerable analysis or a wide range of audit techniques such as interviews, computer assisted audit techniques, statistical analysis, and questionnaires are required to structure data or surface significant findings.
- A team effort is often required to complete assignments in a reasonable time- frame.

At Level 1-8, the work requires a professional knowledge of the theory, concepts, and practices of accounting and auditing and skill and ability to apply this knowledge to very broad assignments. Typically the auditor is a recognized expert in developing and applying auditing techniques and methodology or skilled in planning and executing audits of nationwide programs or diversified activities that use a number of different accounting and control systems. Assignments at this level have characteristics such as the following:

- Evaluations require an integrated analysis of a number of different programs and accounting systems.
- Evaluations require the auditor to apply audit theory in developing new approaches for the study of programs where there has been little experience in interpreting the data or success in surfacing meaningful findings.
- The governing regulations and laws are highly interpretive and require the application of audit theory to the solution of controversial problems.

You believe the nationwide scope of CNET activities was not given due weight in assessing the factor level as 1-7 rather than 1-8. Although the record indicates that CNET encompasses a large number of installations, there is nothing in the documentation to support your claim that this geographic dispersion enhances the complexity of your work. Auditing programs that are located nationwide does not in and of itself meet the requirements necessary to receive credit at Level 1-8. There is nothing in either the original or the additional material you provided to show that you are required to routinely develop new approaches, develop performance specifications and standards for auditing programs and activities throughout an agency, plan and coordinate the efforts of a number of audit teams scattered throughout different areas, or solve controversial problems through the direct application of audit theory. The “audit teams” you reference actually consist of the staff of other CNET activities. While you may provide some advice and/or assistance to these employees, their work is planned and coordinated by their individual supervisors at their particular activities, not controlled by you. You contend that it is rare for audit work to involve areas requiring new approaches or the solution of controversial problems through application of audit theory. While this level of responsibility may be rare, it is one of the factors differentiating the GS-13 auditor from the GS-12 auditor and must be considered in correctly applying the criteria for credit at level 1-8. The knowledge and skills necessary to perform audit follow-up and liaison duties are no different from the knowledge and skills you must possess to conduct the audit. You are simply bringing closure to the audit and ensuring that your findings and instructions are understood and followed. Your duties do not meet the full intent of Level 1-8; therefore, Level 1-7 is credited for 1250 points.

#### Factor 2 - Supervisory Controls:

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility for carrying out assignments, and how completed work is reviewed. The CAO credited Level 2-4, while you believe that Level 2-5 is met.

At Level 2-4, the supervisor makes audit assignments outlining the overall objectives and the resources available; the auditor and supervisor discuss reasonable time frames, audit stages, and possible approaches. The auditor, fully experienced in applying audit concepts and methodologies and in working with the general characteristics of the assignment, is fully responsible for planning and carrying out the assignment; directing other auditors; resolving most of the conflicts that arise; coordinating the work with others; developing changes to the audit plan and audit methodology; and interpreting policy on his or her own initiative to meet established objectives. The auditor keeps the supervisor informed of progress and potentially controversial matters, such as the possibility of fraud or items of major impact on other audit efforts or agency program areas. Completed work is reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results, and workability of any recommendations.

At Level 2-5, the supervisor provides administrative direction in terms of broadly defined missions or functions of the agency. The auditor defines objectives and coordinates the audits, assignments, or projects to be completed. Audit reports or other completed assignments are considered technically authoritative and the best possible analysis under the current conditions. They are normally accepted without significant changes. Review of the work covers such matters as fulfillment of audit program objectives and effect of advice and influence on the overall audit program. Recommendations for new projects and alterations of objectives are usually evaluated for such considerations as availability of funds and other resources or other priorities.

You believe level 2-5 should be assigned because in most instances you initially develop and submit proposed audit topics and objectives to your supervisor. These are then discussed with the supervisor and the other GS-12 auditor in the office. You state you also function as the primary assistant to the Command Evaluation Officer. Your assignment as assistant to the Command Evaluation Officer, while giving you some functional responsibilities, does not meet level 2-5. Your supervisor's position description specifically credits his position with the responsibility for recommending and developing the Command Evaluation plans and objectives, developing technical guidance, monitoring program results, and recommending audits and reviews. The difference in level 2-4 and level 2-5 rests with the overall responsibility of the program, and your supervisor has full and ultimate program responsibility. The position description of the supervisor further states "Specific supervisory responsibilities include but are not limited to planning work of subordinates; assigning work to subordinates based upon priorities, with selective consideration of the difficulty and the requirements of the assignments and the capabilities of employees;..." In the interview conducted by the CAO, your supervisor indicated he makes assignments to you outlining the broad objectives. You come to him when the direction of the audit needs to change, and you also clear the findings of audits with him before presentation of the results. Final authority rests with your supervisor. This does not meet the full intent of level 2-5, and level 2-4 is credited for 450 points.

### Factor 3 - Guidelines:

This factor covers the nature of guidelines used, and the judgment needed to apply them. The CAO credited Level 3-4, while you believe that Level 3-5 is met.

At Level 3-4, audit policies concerning the audit situation or assignment are consistent with past practice, but are stated in terms of goals to be accomplished rather than outlining the approach to be taken to achieve desired goals. Usually an audit assignment is not preceded by a previous similar effort. Available guidelines are stated in general terms, for example, agency regulations that prescribe only the purpose for which the subject program and its accounting systems have been set up; or accounting standards that present a number of principles, any one of which may be reasonably interpreted as applying to broad subjects, e.g., depreciation allowances or inventory accounting; or audit objectives written in broad outline form where substantial work is required to develop specific objectives, devise methods, approaches, and techniques, and present findings. At this level, some auditors develop new methods or criteria. For example, developing material to supplement or explain guidelines received from agency headquarters; or preparing specific guidance for audit field offices responsible for collecting data to support a centrally-directed audit for which there is no previous experience; or developing guidance to cover broad audit situations or functional areas. Some auditors use initiative and resourcefulness in researching trends and patterns to develop new methods and techniques for acquiring information, for analyzing data, developing solutions or criteria, and presenting findings.

At Level 3-5, guidelines consist of broad agency policy statements and basic legislation which requires extensive interpretation. The auditor uses judgment and ingenuity in interpreting the intent of conflicting legislation or broad program objectives. At this level, typically auditors develop extensive guidance. For example, developing guidelines on auditing contracts or auditing regulated industries or other comparable guidelines which normally apply government wide. The auditor is recognized as a technical authority in a field of auditing with responsibility for the development of policies as well as standards and guidelines for the use of other auditors in an agency or in a functional area across agency lines in order to meet new programs or legislative intent.

Although you assist the Command Evaluator in developing overall policies and procedures, these policies and procedures are associated with the numerous guidelines, regulations, and directives governing the audit and evaluation functions for the command as opposed to the extensive interpretation of basic or conflicting legislation for agency-wide, i.e., Department of Navy, or government-wide use as found at Level 3-5. The duties you identify in your reconsideration request, including developing guidelines and methods to be used in carrying out assignments, supplementing and explaining guidelines received from agency headquarters, and developing guidance to cover broad audit situations or functional areas, all correspond to Level 3-4. Level 3-4 is credited for 450 points.

#### 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 CAO credited Level 4-4 for this factor, while you believe that Level 4-5 is met.

At Level 4-4, the work requires auditing programs, operations, accounting systems, and activities covering many different and unrelated processes and functions. The auditor plans, coordinates, and conducts audits and develops reports on work processes and accounting systems where there are numerous unknown factors to be identified and analyzed. Agency programs, operations, and systems are in a state of change; thus auditors continuously encounter new situations and conditions. Likewise, management's informational needs change, requiring evaluations of ongoing programs from new perspectives. The auditor performs analyses such as:

- evaluating the current status of accounting or reporting systems or operating programs;
- evaluating the ability of accounting or reporting systems to generate meaningful and timely data;
  
- evaluating the rationale for determining costs;
  
- evaluating records, statements, and operating programs to determine the nature and extent of liabilities or deficiencies; or
  
- evaluating the methodology used in reevaluating assets.

At this level, decisions regarding what needs to be done require an assessment of a variety of conditions such as incomplete records, the unreliability of available data, the resistance of program officials or participants to findings, and variability in the way programs and systems are set up and operated. The work requires making decisions concerning such things as determining which aspects of program operations to evaluate and report on, the approaches to use in collecting and structuring data, the development of recommendations given a variety of possible solutions, and the effective presentation of critical findings.

At Level 4-5, work is characterized by (a) intensive efforts in audit planning, coordination, or problem definition, or (b) intensive efforts in problem solving or analysis for an area of accounting or auditing where the auditor functions as a designated authority. Audit assignments require auditors to develop audit plans and define problem areas for the comprehensive analysis of a great variety of functions and operations and coordinate the activities of a number of audit teams; or perform a comprehensive analysis of the overall operations of an organizational entity for the purpose of predicting the effects of proposed requirements and policies. Programs and systems under audit are broad in scope, complex, and interrelated, requiring the auditor to perform work such as:

- (a) meeting with program and functional representatives to gather information needed to define issues and structure the audit for many discrete functional or program areas;
  
- (b) writing audit instructions for a number of teams, tailoring such instructions for each program or functional area and allowing for differences within each functional area such as may occur among different organizational elements or structures;

- (c) advising team leaders on a variety of technical problems such as interpreting data, surfacing significant findings, preferred approaches in data gathering, data organization and analysis, and on resolving conflict situations; or
- (d) justifying the scope, depth, and timing of the audit to others who are concerned with balancing the significance of projected findings with other audit efforts considering the effective use of the agency's total audit resources.

When functioning as a designated authority in a specialty area such as contract auditing, the auditor addresses problems that have been referred by other auditors, or otherwise functions in an advisory capacity. Decisions regarding what needs to be done are complicated by the extreme diversity of functional programs and operations and their related accounting and control systems, the conflicting requirements inherent in issues such as balancing cost against requirements when addressing major agency programs having numerous goals or end products, or the need to establish criteria when advising other auditors on the application of accounting principles and practices in a major area such as contract auditing. The work requires the auditor to be adept at conceiving new strategies for the solution of auditing problems.

Your assignments require that you do such things as analyze various aspects of contract administration; make decisions involving a variety of unrelated factors and changing conditions; audit program operations carried out by a number of organizational entities; use a variety of audit techniques; and formulate recommendations on a considerable range of operations. This work equates to Level 4-4. Although you perform some duties described at Level 4-5, e.g., meeting with program representatives to gather information and providing technical guidance to subordinate activities, this is not sufficient to fully meet Level 4-5. You do not coordinate the activities of a number of audit teams, and you do not perform the broad, comprehensive analysis of the overall operations of an organizational entity for the purpose of predicting the effects of proposed requirements and policies. Level 4-5 cannot be credited since the full intent of the level is not met. Level 4-4 is credited for 225 points.

#### Factor 5 - Scope and Effect:

This factor covers the relationship between the nature of the work, as measured by the purpose, breadth, and depth of the assignment, and the effect of work products or services both within and outside the organization. The CAO credited Level 5-4 for this factor, while you believe that Level 5-5 is met.

At Level 5-4, the purpose of the work is to develop 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. Audit reports provide information on program operations and identify causes of deficiencies or problems. The reports provide recommendations such as modifying financial management or accounting systems, work flow or lines of authority, or recommendations for

withholding of funds or other corrective actions. The work affects the way financial management accounting systems and programs are structured and operated throughout an organization and/or regulated industries or other organizations with which the agency conducts business or provides services.

At Level 5-5, the purpose of the work is to study and integrate the findings of a number of audit efforts to define unknown conditions or develop criteria or new approaches for use by other auditors. At this level, auditors provide expert advice to other auditors on the interpretation of accounting and auditing regulations and their application to controversial problems. The auditor may prepare audit plans or guidelines for comprehensive examination of an entire functional area such as an agency's automatic data processing system or a program area such as a complete public assistance system. The advice is used by auditors throughout the organization. The work affects the work of other auditors and provides a definitive frame work for the application of audit theories, concepts, and techniques.

The purpose of your position is to conduct audits and command evaluations of a variety of systems and programs which is equivalent to Level 5-4. There is no evidence in the record that the purpose of your work is to develop new techniques and procedures and approaches for use by other evaluators as required to credit Level 5-5. Level 5-4 is credited for 225 points.

#### Factor 6 - Personal Contacts:

This factor measures face-to-face contacts and telephone dialogue with persons not in the supervisory chain. Levels under this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contacts take place. Points should be credited under this factor only for contacts that are essential for successful performance of the work and that have a demonstrable impact on the difficulty and responsibility of the work performed. The CAO credited Level 6-2 for this factor, while you believe Level 6-3 is appropriate.

At Level 6-2, personal contacts are with employees in the agency, both inside and outside the immediate organization, and with individuals outside the agency at the audit site. Individuals interviewed are usually aware of the identity and role of the auditor. Contacts with individuals outside the agency are usually set up by others.

At Level 6-3, personal contacts include officials, managers, professionals, and employees or other executives of other agencies and outside organizations. Typical of these contacts are representatives of contractors; lawyers and accountants of business firms; administrators, professors, and staff of universities; and representatives of State and local governments or other Federal agencies.

Your contacts are with a wider scope of officials, managers, and executives than those described at Level 6-2 including officials with GAO, DOD, and other Navy echelons. Level 6-3 is credited for 60 points.



[the appellant]

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You indicate no disagreement with the levels credited for Factors 7, 8, and 9. The following is a summary of the factor levels and points assigned based upon our reconsideration:

<b>SUMMARY</b>		
<b>FACTOR</b>	<b>LEVEL</b>	<b>POINTS</b>
1. Knowledge Required By The Position	1-7	1250
2. Supervisory Controls	2-4	450
3. Guidelines	3-4	450
4. Complexity	4-4	225
5. Scope and Effect	5-4	225
6. Personal Contacts	6-3	60
7. Purpose of Contacts	7-3	120
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	<b>TOTAL</b>	<b>2790</b>

A total of 2790 points falls within the range for a GS-12, 2755 to 3150 points, according to the Grade Conversion Table in the GS-511 standard.

Based on our analysis, we find the original determination that your position is classified as Auditor, GS-511-12, to be correct.

Sincerely,

s/ 8/23/96

[the director]

Director

[region] Oversight Division

cc:

[attorney for appellant]

Attorney at Law

[address line 1]

[address line 2]

[city, state, zip]