NASA OFFICE OF INSPECTOR GENERAL

300 E STREET, SW WASHINGTON, DC 20546

VACANCY ANNOUNCEMENT

POSITION: (Investigative) Auditor ANNOUNCEMENT NO: HQ-IG-01-03

GS-511-13

LOCATION: Office of Inspector General

Johnson Space Center **Opening Date:** 11/15/00 Houston, TX **Closing Date:** 11/30/00

AREA OF CONSIDERATION: Competitive Status candidates including reinstatement eligibles <u>AND</u>

Veterans who are preference eligibles or who have been separated from the armed forces under honorable conditions after 3 years or more of

continuous service

Promotion Potential: GS-13

Up to 25% travel may be required.

Permanent Change of Station Costs (PCS) will not be paid.

DUTIES: Serves as an investigative auditor with responsibility for comprehensive audits of NASA programs, contracts and activities. Assists Special Agents in determining the financial and record keeping evidence to be obtained through IG and Grand Jury Subpoenas. Interacts with other Law Enforcement Agents during joint investigations and provides supporting analysis required by the various agencies represented. Researches NASA and Federal Policy, regulations, management instructions and generally accepted accounting and management principles to determine the criteria that would apply to the case. Performs reviews and coordinates Defense Contracting Audit Agency (DCAA) investigative assistance and other Audit related reports that are applicable to the investigation. Determines the best methodology to analyze the financial and record keeping evidence using the Generally Accepted Accounting Principles and general business practices. Assesses evidence to determine if additional review or support is required from DCAA. Independently conducts complex financial and data analysis on evidence to determine the civil or criminal nature and extent of the matter. Prepares financial and data analysis results in manner required by the Special Agents to document the case. Presents the financial and data analysis results to the Special Agents, IG Legal Advisor, Office of General Counsel, United States Attorneys and NASA Management. This includes complex financial flowcharts, financial statements and software overviews to enhance case presentation. Supports the investigation by accompanying Special Agents during non-critical searches of specified locations and interviews to provide financial and data background. If necessary, provides testimony and results of financial and data analysis during civil and criminal investigations and other administrative proceedings. Identifies internal control weaknesses found during the investigation. Interacts with the audit and inspection process in documenting and reporting the internal control weaknesses to NASA management.

QUALIFICATIONS: Candidates must meet the qualifications as stated in OPM Qualification Requirements Standards Handbook. Copies of these standards are located in local personnel offices. Candidates must have one year of specialized experience equivalent to the next lower grade in the Federal service.

The following are basic qualification requirements for the position:

- (A) Accounting degree or a degree in a related field (i.e., 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 lest 4 years in accounting/auditing, or an equivalent combination of experience, college-level education, and training that provided professional accounting/auditing knowledge. The applicant's background must also include <u>one</u> of the following:
- 1. 24 semester hours in accounting or auditing courses of appropriate type and quality. This can include 6 hours of business law.
- 2. A certificate as a 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 in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement, provided that (a) the applicant has successfully demonstrated the ability to perform work of the GS-11 level or higher in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level 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/auditing, the applicant's education, training, and experience fully meet the specified requirement.

This agency provides reasonable accommodations to applicants with disabilities. If you need a reasonable accommodation for any part of the application and hiring process, please notify the agency. The decision on granting reasonable accommodations will be on a case-by-case basis.

SPECIALIZED EXPERIENCE: Experience which is in or directly related to the duties of the position and which has equipped the applicant with the particular knowledge, skills, and abilities to successfully perform the duties of the position.

<u>CONDITIONS OF EMPLOYMENT:</u> INCUMBENT MUST BE WILLING TO TRAVEL AND RELOCATE AS NECESSARY. <u>EXECUTION OF A MOBILITY AGREEMENT IS REQUIRED</u>. Candidates appointed to professional positions in the Office of Inspector General are expected to be willing to travel, be mobile, and may be reassigned to different duty locations throughout the U.S. dependent upon Office of Inspector General program needs.

PRIORITY CONSIDERATION: Priority consideration will be given to surplus and displaced Federal employees as set forth in the Office of Personnel Management guidelines, 5 CFR part 330, Career Transition Assistance for Surplus and Displaced Federal Employees.

POSITION SENSITIVITY: This position has been designated Non-critical Sensitive. The selectee will be subject to pre-appointment security investigation.

BASIS OF RATING: Applicants will be rated on knowledge, skills, abilities, and other characteristics and supervisory appraisals, and potential as evidenced by supervisory assessment of potential, awards, and self development efforts.

KSAOC'S (KNOWLEDGES, SKILLS, ABILITIES, AND OTHER CHARACTERISTICS):*

- 1. Knowledge of accounting principles and auditing standards as they relate to criminal and civil investigations.
- 2. Demonstrated knowledge of principles, theories, practices, and techniques of modern criminal investigation including Federal statutes, regulations, criminal procedures, and rules of evidence.
- 3. Ability to analyze difficult problems to identify causes, effects, and solutions.
- 4. Knowledge of ADP audit and investigative techniques.
- 5. Ability to communicate effectively orally and in writing.
- 6. Knowledge of Federal Acquisition Regulations (FAR).

 $\frac{\text{APPLICANTS ARE ENCOURAGED TO SUBMIT A SUPPLEMENTAL STATEMENT ADDRESSING THESE}}{\text{FACTORS}}.$

HQ-IG-01-03

HOW TO APPLY:

Applicants may submit "Optional Application for Federal Employment (OF-612), a resume or other type of application.

HOWEVER, ALL APPLICATIONS MUST CONTAIN THE INFORMATION LISTED BELOW. FAILURE TO PROVIDE THIS INFORMATION MAY RESULT IN LOSS OF CONSIDERATION FOR THE VACANCY. NO ATTEMPTS WILL BE MADE BY THE PERSONNEL OFFICE TO OBTAIN ANY MISSING DOCUMENTS OR INFORMATION.

- (1) The announcement number, title and grade of the job for which you are applying
- (2) Social Security Number
- (3) Country of citizenship
- (4) Veterans' preference (to claim 5-point veterans' preference, attach a copy of your DD-214, Certificate of Release or Discharge from Active Duty, or other proof of eligibility. To claim 10-point veterans' preference, attach an SF-15, Application of 10-point Veterans' Preference, plus the proof required by that form. If proof of 10-point preference is not received, the application will be processed with credit given for 5-point preference if appropriate.)
- (5) Reinstatement eligibility or current competitive status candidate(Attach a copy of your most recent SF-50)
- (6) Highest Federal civilian grade held (including job series and dates held)
- (7) High school (date of diploma or GED)
- (8) Colleges and universities (majors and types of degrees received)
- (9) Work experience, training, skills, certificates/licenses and awards related to the position for which you are applying. Include series and grade if work experience was with the Federal government. Also, for each position listed, provide your duties and accomplishments, employer's name and address, supervisor's name and phone number, starting and ending dates, hours worked per week and salary. Please indicate if we may contact your current supervisor. Applicants are requested to submit the following additional documentation. While it is not mandatory, your qualifications may not be clearly represented unless you provide this supplementary information:
- (A) A copy of your most recent performance appraisal
- (B) Your personal description of how you meet the Quality Ranking Factors

Separate applications and supporting documentation must be submitted for each position for which you are applying. These documents will not be returned.

Address Applications to:

For further information contact:

NASA Office of Inspector General Code W (RM8V69) 300 E Street SW. Washington, DC 20546 Lek Terrell 202/358-2584

Information to Applicants:

Selecting Officials have the right to select from all appropriate sources including: reinstatement eligible; noncompetitive lateral reassignments; nonstatus candidates within reach on an OPM certificate of eligible; veterans readjustment appointment eligible; qualified, noncompetitive status applicants with handicapping conditions who are eligible for appointment under Schedule A, Section 213.3102(t) or (u); and noncompetitive applicants who are 30 percent or more disabled veterans who have been certified as such by the Veterans Administration or state vocational rehabilitation office.

Eligibles will be rated based on documentation supporting their possession of the qualification rating factors listed above, as well as the most recent performance appraisal and applicable training and awards.

A complete description of Office of Personnel Management Qualification Requirements Standards Handbook for General Schedule positions is available in any Federal Personnel Office.

Applicants who do not meet the time-in-grade, qualifications, or time-after-competitive-appointment requirements, may be considered if they meet the particular requirement within 30 days of the closing date of the Vacancy Announcement.

Applicants are assured of equal consideration regardless of race, sex, age, religion, national origin, political affiliation, physical handicap, marital status, or membership or non-membership in an employee organization.

OPM considers the filing of job applications to be a personal matter, not official government business. Such personal mail is therefore subject to the payment of postage by the applicant, and use of official postage paid envelopes for this purpose is a violation of OPM and postal regulations and 5 U.S.C. 735.205;39 U.S.C. and 18 U.S.C. Applications submitted in official government postage paid envelopes will not receive consideration. Envelopes with postage due cannot be accepted and will be returned to sender.

All statements on employment forms are subject to investigation including a check of fingerprints, police records, and former employers.

If you are a male born after December 31, 1959, and you want to be employed by the Federal Government, you must, subject to certain exemptions, be registered in the Selective Service System.

CAREER TRANSITION ASSISTANCE PLAN (CTAP) AND INTERAGENCY CAREER TRANSITION

ASSISTANCE PLAN (ICTAP): Priority consideration will be given to surplus and displaced Federal employees as set forth in the Office of Personnel Management guidelines, 5 CFR part 330, Career Transition Assistance for Surplus and Displaced Federal Employees. To receive this special selection priority, applicants must be within the local commuting area of the vacancy, have a current (or last) performance rating of at least fully successful or equivalent and submit the following with their application:

CTAP:

- (1) RIF separation notice, or notice of proposed removal for declining a directed reassignment or transfer of function outside the local commuting area; or
- (2) Certificate of expected separation or other official notice from the agency indicating that the applicant is surplus or eligible for discontinued service retirement; or
- (3) Other official agency certification identifying the applicant as being in a surplus organization or occupation.

ICTAP:

- (1) RIF separation notice, or notice of proposed removal for declining a directed reassignment or transfer of function to another commuting area; or
- (2) Documentation, e.g., SF-50, Notification of Personnel Action, showing that the applicant was separated as a result of a RIF, or for declining a transfer of function or directed reassignment to another commuting area; or

- (3) Official certification from an agency stating that it cannot place the applicant whose injury compensation has been or is being terminated; or
- (4) Official notification from OPM that the applicant's disability annuity has been or is being terminated; or
- (5) Official notification from a Military Department or National Guard Bureau that the applicant has retired under 5 U.S.C. 8337(h) or 8456.

In addition applicants must be determined to be well-qualified: (1) have a score of at least 85 or equivalent when ranked against the applicable knowledge, skills and abilities (KSA's); (2) meet all KSA's at least one level above fully satisfactory or equivalent: or (3) meet an equivalent standard as defined in writing and consistently applied that supports the level of well-qualified.

ALL APPLICATIONS MUST BE POSTMARKED BY THE CLOSING DATE OF THIS ANNOUNCEMENT.