

POSITION DESCRIPTION							
1. Position Number			2. Explanation (show any positions replaced)				
3. Reason for Submission <input type="checkbox"/> New <input type="checkbox"/> Redescription <input type="checkbox"/> Reestablishment <input type="checkbox"/> Standardized PD <input type="checkbox"/> Other							
4. Service <input type="checkbox"/> HQ <input type="checkbox"/> Field	5. Subject to Identical Addition (IA) Action <input type="checkbox"/> Yes (multiple use) <input type="checkbox"/> No (single incumbent)						
6. Position Specifications Subject to Random Drug Testing <input type="checkbox"/> Yes <input type="checkbox"/> No Subject to Medical Standards/Surveillance <input type="checkbox"/> Yes <input type="checkbox"/> No Telework Suitable <input type="checkbox"/> Yes <input type="checkbox"/> No Fire Position <input type="checkbox"/> Yes <input type="checkbox"/> No Law Enforcement Position <input type="checkbox"/> Yes <input type="checkbox"/> No			7. Financial Statement Required <input type="checkbox"/> Executive Personnel-OGE-278 <input type="checkbox"/> Employment and Financial Interest-OGE-450 <input type="checkbox"/> None required		10. Position Sensitivity and Risk Designation <u>Non-Sensitive</u> <input type="checkbox"/> Non-Sensitive: Low-Risk <u>Public Trust</u> <input type="checkbox"/> Non-Sensitive: Moderate-Risk <input type="checkbox"/> Non-Sensitive: High-Risk <u>National Security</u> <input type="checkbox"/> Noncritical-Sensitive: Moderate-Risk <input type="checkbox"/> Noncritical-Sensitive: High-Risk <input type="checkbox"/> Critical-Sensitive: High-Risk <input type="checkbox"/> Special Sensitive: High-Risk		
		8. Miscellaneous Functional Code: -- BUS: --	9. Full Performance Level Pay Plan: Grade:				
11. Position is <input type="checkbox"/> 2-Supervisory <input type="checkbox"/> 4-Supervisor (CSRA) <input type="checkbox"/> 5-Management Official <input type="checkbox"/> 6-Leader: Type I <input type="checkbox"/> 7-Leader: Type II <input type="checkbox"/> 8-Non-Supervisory		12. Position Status <input type="checkbox"/> Competitive <input type="checkbox"/> SES <input type="checkbox"/> Excepted (specify in remarks) <input type="checkbox"/> SL/ST		13. Duty Station			
		14. Employing Office Location		15. Fair Labor Standards Act <input type="checkbox"/> Exempt <input type="checkbox"/> Nonexempt			
		16. Cybersecurity Code #1:                      #2: --                      #3: --		17. Competitive Area Code: Competitive Level Code:			
18. Classified/Graded by	Official Title of Position		Pay Plan	Occupational Code	Grade	Initial	Date
a. Department, Bureau, or Office							
b. Second Level Review			--		--		
19. Organizational Title of Position (if different from, or in addition to, official title)			20. Name of Employee (if vacant, specify)				
21. Department, Agency, or Establishment U.S. Department of the Interior			c. Third Subdivision				
a. Bureau/First Subdivision			d. Fourth Subdivision				
b. Second Subdivision			e. Fifth Subdivision				
22. Supervisory Certification. I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships and that the position is necessary to carry out Government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to, but not limited to: FLSA determinations; position sensitivity and requirements; and appointment/payment of public funds. False or misleading statements may constitute violations of such statutes or their implementing regulations.							
a. Typed Name and Title of Immediate Supervisor			b. Typed Name and Title of Higher-Level Supervisor or Manager (optional)				
Signature		Date	Signature		Date		
23. Classification/Job Grading Certification. I certify that this position has been classified/graded as required by Title 5, U.S. Code, in conformance with standards published by the U.S. Office of Personnel Management or, if no published standards apply directly, consistently with the most applicable published standards.			24. Position Classification Standards Used in Classifying/Grading Position				
Typed Name and Title of Official Taking Action							
Signature		Date					
25. Position Review	Initials	Date	Initials	Date			
a. Supervisor				Information for Employees. The standards, and information on their application, are available in the personnel office. The classification of the position may be reviewed and corrected by the agency or the U.S. Office of Personnel Management. Information on classification/job grading appeals, and complaints on exemption from FLSA, is available from the personnel office or the U.S. Office of Personnel Management.			
b. Classifier							
26. Remarks							

**DOI Standard PD  
PD# DF01700**

**Classification: Accountant, GS-510-13**

**Introduction:**

This position serves as a senior accountant, utilizing a professional knowledge of accounting principles and procedures in completing complex assignments.

**Major Duties and Responsibilities:**

Performs a variety of top level bureau functions, such as participating in decision-making sessions with top bureau management officials, and advises program managers on regulatory requirements, accounting and financial policies, the interpretation of data, and the importance of accounting data to program operations and improvements; planning, developing, and coordinating accounting and financial management improvements necessary to comply with OMB directives and legislation; coordinating the resolution of accounting system problems arising from factors such as changes in legislation, the changing needs of program managers, changes in Departmental emphasis, and standardization among Interior bureaus; providing interpretive guidance to other accounting and financial management staff and functional representatives; preparing organization comments on GAO, OMB, and Treasury proposals; preparing policies, procedures, and guidelines on accounting functions for use by program staff and technical personnel; devising new methods and criteria to identify trends and patterns, modifying systems to accept new kinds of data, and preparing a variety of regular and special-purpose reports; planning, analyzing, and determining programmatic/financial relationships; developing organizational accounting and financial policy that may cover the full realm of accounting and financial activities, and the requirements of laws and regulations; providing authoritative policy interpretations and functional recommendations in the implementation of new legislative and regulatory requirements; developing systems and procedures for bureau-wide implementation of laws, standards, regulations, and policies; advising management on changes to function/program workflow practices or procedures, better internal controls, redesign of reports or faster consolidation of data, and how to reduce costs or improve operations; preparing, or overseeing the preparation of, the bureau's annual financial statements required by the CFO Act; ensuring that the financial statements meet prescribed standards (e.g., form, content; providing staff direction and guidance in the design, development, and implementation of automated systems required to comply with new accounting standards and the accompanying reporting requirements; analyzing, interpreting, and implementing accounting standards developed by FASAB and prescribed by GAO and OMB; advising management on the implications of the new standards and expected impacts on the bureau in implementing new standards, coordinating with bureau financial and program officials to ensure effective implementation of required accounting standards; developing and performing ongoing analyses and interpretation of financial data in the general ledger to determine if the information is accurate, complete, and informative to management; performing analyses to ensure that the general ledger is maintained to provide the quality and reliability of information sufficient to preclude audit qualifications on the bureau's CFO financial statements; analyzing the requirements of the governmentwide Standard General Ledger (SGL) Board and develop new accounts, posting rules/models, policy, and instructions to ensure bureau compliance with standards; participating actively as the bureau's representative on the SGL Board and other Departmental teams to ensure the bureau's unique accounting and

information requirements are considered and included in the promulgation of standards; developing and maintaining a complex of automated subsystems to produce accounting and financial information, and define system specifications; coordinating the resolution of accounting and financial management system issues arising from such factors as changes in legislation, regulation; and accounting standards; test system changes to ensure they do not compromise reporting requirements; evaluate proposals to integrate the accounting system with interfacing administrative support and functional program information systems; and/or analyzing operations, financial systems, periodic and special reports and systems edits to develop information on trends, anomalies, or problems, and develop solutions; plan and execute changes to the content and nature of financial reports and application of computer technology to accounting functions.

### **Factor 1, Knowledge Required by the Position**

**Level 1-8 1550 points**

Mastery knowledge of and skill in applying, professional knowledge of the theory, concepts, principles, and practices of an accounting specialty or specialties.

Expert knowledge of Federal accounting principles, practices, and standards.

Comprehensive knowledge of the Chief Financial Officer's Act, Federal Accounting Standards Advisory Board (FASAB) Statements and Concepts, OMB Circulars Form and Content, GAO Titles, Treasury Letters and Bulletins, and GSA directives and other pertinent government guidelines.

Extensive skill in oral and written communications.

Extensive skill and knowledge of personal computer-based software for account analyses and reporting sufficient to: devise, plan, and complete complex bureau-wide assignments involving interrelationships between policy, systems accounting, cost accounting, fund management and reporting, and other various accounting issues and programs; effectively develop necessary bureau-wide policies, procedures, and guidelines needed to produce financial statements and reports; perform detailed analysis of the impact of policy changes on related programs and to analyze internal data and general ledger sources to be used to prepare external financial reports to the Department of the Interior, Department of Treasury, and to OMB.; recommend alternatives and solutions, and initiate revised standards and procedures when needed for programs and policies that are highly legalistic, technically intricate, and administratively detailed in nature; effectively plan and delineate tasks for major project activities; define objectives, milestones, and resource requirements, and coordinate work activities/solutions with professional and technical staff; and explain subtle distinctions and complex relationships to key management officials, and develop and justify policy or program goals.

### **Factor 2, Supervisory Controls**

**Level 2-4 450 points**

The supervisor outlines overall objectives and available resources. The employee and supervisor, in consultation, discuss timeframes and scope of assignment, including possible stages and approaches. The employee determines the most appropriate principles, practices, and methods to apply in all phases of assignments; interprets regulations and his/her own initiative; applies new methods to resolve complex and/or intricate, controversial, or unprecedented issues and problems; resolves most of the conflicts that arise; and keeps the supervisor informed of progress

and of potentially controversial matters. Work is reviewed for soundness of overall approach, effectiveness in meeting objectives, and adherence to requirements.

**Factor 3, Guidelines**

**Level 3-4 450 points**

Guidelines are broad and nonspecific and are stated in terms of goals to be accomplished rather than the approach to be taken. Examples of guidelines include OMB circulars, Department of Treasury regulations, and Comptroller General Decisions. The employee exercises initiative and resourcefulness in acquiring information; analyzing and interpreting the available guidance; and devising methods to accomplish tasks.

**Factor 4, Complexity**

**Level 4-5 325 Points**

The employee functions in a broad interdisciplinary context as the work concerns a field of rapidly evolving technology as well as changing practices. Key accounting disciplines and principles, such as cost accounting, internal controls and auditing, capital planning, and information technology are appropriate areas of expertise. The employee is engaged in a wide variety of activities, including interpreting and applying complex guidelines; designing and modifying accounting financial management systems and subsystems; establishing or evaluating system enhancements of central importance to the bureau; resolving extremely stubborn accounting problems involving conflicting demands from such conditions as funding priorities, economic interest, public interest, or equivalent concerns; serving as an authority, advising directors and assistant directors; and writing reports. Work is further complicated by points of law without precedent, conflicting legal requirements, and undefined issues requiring extensive probing and analysis. The employee must be innovative and adept at conceiving new strategies for solving problems.

**Factor 5, Scope and Effect**

**Level 5-5 325 points**

Work involves isolating and defining unknown conditions, resolving critical problems, and developing new approaches. The employee: provides expert advice to program officials, accountants, financial analysts, and other specialists on the interpretation of accounting and financial regulations; solves significant problems in the development of accounting systems and subsystems or in the financial management of organizational programs; provides guidance and leadership to develop and maintain a cost effective system of management and financial controls necessary to compile accurate and reliable financial information; and assesses the impact of proposed systems features on major systems development or modification efforts.

Activities of the employee have a direct and significant impact on: the financial integrity of the Department of the Interior and bureau operations; the reliability of financial data used to manage and measure bureau programs and performance; the perception of external parties as to the soundness of bureau financial and accounting practices; the bureau's ability to obtain an unqualified audit opinion and the capability of the accounting system to support management's financial information needs.

**Factor 6/7, Personal Contacts and Purpose of Contacts**

**Level 3c-180 points**

Contacts are with officials of the Department and bureaus, the Department of Treasury, OMB, and FASAB. Contacts are generally not routine and depend on events which are usually not predictable. The contacts vary with respect to purpose; ground rules for conducting the contacts likewise vary. The purpose of contacts is to justify, defend, negotiate, or settle matters involving significant or controversial issues. Examples include: • defending alternative methods of financing substantive program operations or the redistribution of appropriated funds and programs; negotiating and resolving controversial financial and program issues of considerable significance which are not susceptible to resolution at lower echelons in government; and/or justifying the overall direction for the bureau's financial management, budgeting, accounting, or auditing programs.

**Factor 8, Physical Demands**

**Level 8-1 -5 points**

The work is principally sedentary, although there is some walking, bending, and carrying. The work can also require long periods of concentrated effort working with detailed data.

**Factor 9, Work Environment**

**Level 9-1 5 points**

Work is performed in an office setting with adequate light, heat, and ventilation. Travel is required.

**Total Points - 3290**

**Point Range: 3155-3600 = GS-13**