

**POSITION DESCRIPTION** (Please Read Instructions on the Back)

1. Agency Position No.  
 NL09435

2. Reason for Submission <input type="checkbox"/> Redescription <input checked="" type="checkbox"/> New <input type="checkbox"/> Reestablishment <input type="checkbox"/> Other		3. Service <input type="checkbox"/> Hdqtrs. <input checked="" type="checkbox"/> Field		4. Employing Office Location ORLANDO, FL		5. Duty Station RESEARCH PARK, Orlando FL		8. OPM Certification No.	
Explanation (Show any positions replaced)				7. Fair Labor Standards Act <input checked="" type="checkbox"/> Exempt <input type="checkbox"/> Nonexempt		8. Financial Statements Required <input type="checkbox"/> Executive Personnel Financial Disclosure <input checked="" type="checkbox"/> Employment and Financial Interests		9. Subject to IA Action <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
				10. Position Status <input checked="" type="checkbox"/> Competitive <input type="checkbox"/> Excepted (Specify in Remarks) <input type="checkbox"/> SES (Gen.) <input type="checkbox"/> SES (CR)		11. Position is: <input type="checkbox"/> Supervisory <input type="checkbox"/> Managerial <input checked="" type="checkbox"/> Neither		12. Sensitivity <input type="checkbox"/> 1- Non-Sensitive <input type="checkbox"/> 3- Critical Sensitive <input checked="" type="checkbox"/> 2- Noncritical Sensitive <input type="checkbox"/> 4- Special Sensitive	

15. Classified/Graded by	Official Title of Position	Pay Plan	Occupational Code	Grade	Initials	Date
a. U.S. Office of Personnel Management						
b. Department, Agency or Establishment						
c. Second Level Review						
d. First Level Review	AUDITOR	GS	0511	13		
e. Recommended by Supervisor or Inhabiting Office						

16. Organizational Title of Position (if different from official title)  
 DEPARTMENT OF THE ARMY

17. Name of Employee (if vacant, specify)

18. Department, Agency, or Establishment DEPARTMENT OF THE ARMY	c. Third Subdivision PLANS AND OPERATIONS OFFICE (CI)
a. First Subdivision US ARMY MATERIEL COMMAND	d. Fourth Subdivision
b. Second Subdivision SIMULATION, TRNG & INSTRUMENTATION COMMAND	e. Fifth Subdivision

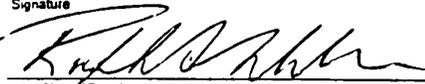
19. Employee Review—This is an accurate statement of the major duties and responsibilities of my position.

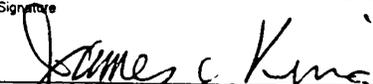
Signature of Employee (optional)

20. 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 appointment and payment of public funds, and that false or misleading statements may constitute violation of such statutes or their implementing regulations.

a. Typed Name and Title of Immediate Supervisor  
 RALPH C. NELSON, CH, PLANS AND OPERATIONS

b. Typed Name and Title of Higher-Level Supervisor or Manager (optional)  
 JAMES C. KING, COL, QM, CHIEF OF STAFF

Signature:  Date: 10-20-94

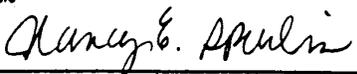
Signature:  Date: 19 Oct 94

21. 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.

22. Position Classification Standards Used in Classifying/Grading Position  
 USOPM PCS 511, 5/82

Typed Name and Title of Official Taking Action  
 NANCY E. SPURLIN, PERSONNEL MGMT SPECIALIST

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.

Signature:  Date: 11-8-94

23. Position Review	INITIALS	DATE								
a. Employee (optional)										
b. Supervisor										
c. Classifier										

24. Remarks  
 POSITION IS AT THE FULL PERFORMANCE LEVEL

Bus: 7777

## INTRODUCTION

This document describes the duties and responsibilities of the Senior Auditor to the Command (STRICOM), and the variety of technical functions relating to STRICOM mission.

STRICOM'S mission is the overall management of a multiplicity of systems training devices in various stages of the material life cycle from concept formulation to production. Additionally, STRICOM manages the technology base for the Army simulators and training devices not transitioned to an AMC major subordinate command.

The incumbent performs a wide variety of duties dealing with the supervision, and formulating internal review policy, plans and guidance for all programs, procedures and practices for STRICOM. Provides expert audit advice to the STRICOM Commander and staff. Independently performs audits impacting training devices/simulators/simulation/targets and instrumentations. Advises the Commander and management officials on internal review of the command programs to include audit follow-up Inspector General, Army Audit Agency and General Accounting office audit findings. Develops the annual audit program for each calendar year. Reviews completed audits for technical content, accuracy and completeness.

## MAJOR DUTIES AND RESPONSIBILITIES

Duties- Works as senior auditor on the Staff of the audit team and formulates, plans, coordinates, and executes internal audit reviews assigned. The audit reviews include special requests by the Command Group, Project Managers, Directors, Resident Activities, and HQ, AMC. The senior auditor directs and provides day to day technical guidance to STRICOM's subordinate auditor to perform reviews. Employee is also responsible for that portion of the Command Internal Review function related to audit liaison and Compliance work dealing with the external audit agencies; namely, the Army Audit Agency, General Accounting Office and the DOD Inspector General. In this capacity, the auditor:

--Develops, coordinates and executes the internal reviews assigned by Chief of Office and Command Group in the annual internal review plan and any other special audit assignments. Programs and systems audited are extremely diversified in nature and are of National and International magnitude as STRICOM serves as the National Maintenance Point and National Inventory Control Point (NICP) for Training Equipment/Simulation/Simulators and includes audits of sophisticated ADP Systems. Comprehensive functional reviews include such areas as Defense Business Operating Funds, Fiscal Inventory Accounting, Cost Accounting,

Contractual and other Procurement policies, Supply and Logistics Management, Programming and Budgeting.

--Ensures that audit work conforms to GAO standards for professional auditing.

--Provides audit program guidance to assigned auditors for inclusion of areas for audit that have high level interest, economic impact and potential trouble spots. Insures that audit guidance contains descriptions of the program, explains program, explains program goals, outlines the review procedures and explains the significance of the finding.

--Reviews and analyzes findings resulting from internal reviews of Command and resident elements for compliance with policy and program objectives, with directives from higher authority, for adequacy of coverage and acceptability of corrective action, and develops formal evaluations and recommendations for management of officials.

--Conducts meetings with management officials to discuss findings, significance of conclusions and recommendations and overall internal review/audit efforts. 40%

--Monitors the corrective action on external and internal audits, subsequent to report issuance and through periodic follow-up until corrective action is completed. Evaluates effectiveness of corrective action, accumulates appropriate documentation and determines whether actions taken satisfied recommendations. Furnishes staff advice and assistance to command elements concerning the actions being taken to implement recommendations.

--Develops follow-up audit review schedule to insure corrective action is taken on recommendations contained in external and internal audits and reviews. Coordinates with the Internal Review Program to prevent duplication and overlap of efforts and ensure availability of auditors to accomplish the review. Develops and issues audit program guidance outlining procedures to be used and report formats.

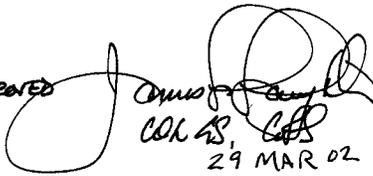
--Reviews and analyzes findings for compliance with policy and program objectives, for adequacy of coverage and applicability of corrective action taken. Monitors progress of action not completed and determines necessity for further follow-up. 20%

--Receives notification of impending external audits and prepares and issues notification to Command and Resident Activities detailing functional areas to be reviewed, time frames for review and the necessity to provide working space, facilities, and requested information and records. Evaluates the effectiveness of the reports and researches technical findings to ensure that uniform audit principles and practices were applied, that recommendations are valid and that the best interest of the Command have been considered.

AMENDMENT TO POSITION DESCRIPTION FOR AUDITOR, GS-0511-13  
No. NL09435

ADDITIONAL DUTY

Evaluates work performance of subordinate and approves leave.

APPROVED   
COL AS, CAS  
29 MAR 02

--Develops and prepares instructions and directs applicable Command and Resident activities to prepare required responses. Furnishes staff advice and assistance during the preparation of the response, developing procedures and criteria to be used. Maintains continual liaison with the inspection agencies to obtain and clarify information in support of their findings. obtains and evaluates data to assist in the development of the Command and Resident response.

--Receives, evaluates and monitors the preparation of draft responses to the external audit reports. Initiates action needed for revisions, and recommends final reply to be prepared.

--Monitors the corrective action on external audits prior to report issuance. Evaluates effectiveness of corrective action, prepares supporting statements, accumulates appropriate documentation and prepares final Command and Resident response.

--Input follow-up audit review schedule to insure corrective action is taken on recommendations contained in external audits, and reviews. Monitors the corrective action taken on external audits, subsequent to report issuance and through periodic follow-up until corrective action is completed. Evaluates effectiveness of corrective action, accumulates appropriate documentation and determines whether actions taken satisfied recommendations. Furnishes staff advice and assistance to command elements concerning the actions being taken to implement recommendations.

--Prepares and or provides input for required quarterly and semiannual reports to HQ, AMC and DA regarding the status of all audit recommendations (both internal and external) and associated monetary benefits that are required to be reported. Coordinates with responsible Command and Resident activities and provides guidance to management officials concerning the status thereof. Alerts Chief Plans and Operations and Command and Resident officials when serious problems arise concerning compliance in this important area. 30%

--Approves audit programs and audit plans prepared by the subordinate auditor. Sets audit priorities for assigned audit. Reviews work papers and audit reports. Provides feedback to Supervisor on status of assigned audits and assigned employee performance. Gives technical advice, counsel and instruction to as-signed auditors. Suggests training needs and development assignment of subordinate auditor.  
PERFORMS OTHER DUTIES AS ASSIGNED.

Factor 1. Knowledge Required - Level 1-8 - 1550 Points

Knowledge of professional auditing and accounting concepts, principals, and techniques and knowledge of DA and AMC programs and operations in order to develop and disseminate expert guidance on audit approach and techniques for an Army Major Subordinate Command.

Knowledge and skill to apply new developments in audit concepts and techniques to changing programs in order to increase audit program efficiency and effectiveness in identifying problems, gathering information, and writing reports.

#### Factor 2. Supervisory Controls - Level 2-4 - 450 Points

The supervisor and Command assigns program areas and outlines overall programs/project objectives and special assignments. Normally, assignments are self generated or initiated by the identification of problem areas. The auditor plans and carries out the work independently, develops internal review audit, methodology and guidance to solve problems, and coordinates the work with the audit staff and others. Problems having significant policy implications are discussed with the supervisor or Command Group. Completed work is reviewed for effectiveness in improving audit program operations or solving problems.

#### Factor 3. Guidelines - level 3-4 - 450 Points

Guidelines include professional accounting and auditing texts, General Accounting office manuals and audit reports, agency audit program functional statements, material delineating the requirements and operations of the functional programs, reports from General Accounting Office (GAO), Department of the Army Inspector General (DAIG), Department of Defense Inspector General (DODIG), and Army Audit Agency (AAA) describing significant findings, the records of previous investigation, and articles in professional publications. Guidelines are general in nature or may describe work methods in a narrow context.

The auditor uses the concepts presented to develop guidelines for conduct of the internal review audit program and improve audit program efficiency. The goals to be achieved are usually clear, but resourcefulness if required in developing new audit methods, instructions, and criteria. For example, balancing the need for an independent approach to unique local problems with acquiring and reporting information that will portray developing trends in functional programs throughout the Command.

#### Factor 4. Complexity - Level 4-5 - 325 Points

The work requires intensive efforts in problem solving and analysis directed toward improving audit program efficiency and effectiveness. The audit instructions, manuals, and techniques developed must be tailored to fit a great variety of situation. Decisions regarding the best approaches to be used, require assessing the probability of significant findings for the effort expended. The work requires establishing criteria for a systematic review of a variety of operational and support programs.

Factor 5. Scope and Effect - 5-5 - 325 Points

The purpose of the work is to provide instructions and guidelines for conducting audits and a central point for assessing internal audit review program effectiveness. The work requires resolving critical problems in determining the status of and improving the efficiency of the agency's audit program. The work affects the work of other auditors and is essential in providing a coherent, accurate portrayal of the efficiency and effectiveness of the agency's audit program and consistent evaluation of operational programs.

Factor 6. Personal Contacts - Level 6-3 - 60 Points

Personal contacts are with auditors and functional program officials at the Major Subordinate Command, and with representatives of other agencies and professional organizations.

Factor 7. Purpose of Contacts - Level 7-3 - 120 Points

The purpose of contact is to obtain information; provide advice and guidance on audit program operations; give advice on audit program operations; give advice on optimum approaches, fact finding, and report writing requirements; coordinate work efforts; and resolve problems in audit program operations. The auditor must influence and persuade others to adopt certain approaches. Because issues are often controversial and no particular approach will fit all circumstances, persons contacts strongly hold opposing points of view.

Factor 8. Physical Demands - Level 8-1 - 5 Points

The work is sedentary.

Factor 9. Work Environment - 9-1 - 5 Points

The work is performed in an office environment.

Total Points = 3290

**NON-CRITICAL ACQUISITION POSITION AMENDMENT TO PD# HL 094350281**

"The employee must meet DoD 5000.52-M requirements applicable to the duties of the position."