

DEPARTMENT OF
DEFENSE, VETERANS AND EMERGENCY MANAGEMENT
Military Bureau
Joint Force Headquarters, Maine National Guard
Camp Keyes, Augusta, Maine 04333-0033

15 March 2013

TECHNICIAN POSITION VACANCY ANNOUNCEMENT #13-031

POSITION: Auditor (D1149P01 / D0960P01) (GS-0511-11/12) EXCEPTED POSITION

LOCATION: USPFO, Internal Review Division, Camp Keyes, Augusta, Maine

SALARY RANGE: \$57,408 to \$74,628 per annum GS-11

\$68,809 to \$89,450 per annum GS-12

CLOSING DATE: 08 April 2013

AREA OF CONSIDERATION:

AREA I - All permanent and indefinite Officer, Warrant Officer, and Enlisted Technicians in the Maine Army National Guard.

AREA II - All Officers, Warrant Officers, and Enlisted Soldiers of the Maine Army National Guard.

AREA III – Officers, Warrant Officers, and Enlisted Soldiers eligible for membership in the Maine Army National Guard.

PERMANENT CHANGE OF STATION (PCS): PCS expenses may not be authorized for this position. Authorization for payment of PCS expenses will be granted only after a determination is made that payment is in the best interest of the Maine National Guard.

DUTIES: See attached duties and responsibilities.

QUALIFICATIONS: This position may be filled at the GS-11 or GS-12 grade. If filled at the GS-11 grade, the individual selected may be promoted to the next higher grade without further competition when it has been determined that the individual meets the qualifications required for promotion to the higher grade.

MINIMUM QUALIFICATION REQUIREMENTS: Each applicant must show how they meet the Basic Requirements and Specialized Experience listed below; otherwise, the applicant may lose consideration for this job.

BASIC REQUIREMENTS (for all grades):

(Applicants MUST provide undergraduate transcript to meet the Basic Requirements)

- A. Must have 24 semester hours of accounting/auditing courses. The 24 Semester hours may include up to 6 hours of credit in business law. A bachelor's degree in Auditing or a 4-year degree in a related field such as business administration, finance, or public administration is desired, however, it is not mandatory as long as the 24 semester hours of accounting/auditing courses have been met. The nature and quality of required course work must have been such that it would serve as a prerequisite for more advanced study in the field or subject-matter area. Related course work generally refers to courses that may be accepted as part of the program major. USDA Graduate Courses are not creditable for qualification purposes unless a college or university has reviewed the course, determined it creditable, and credited the coursework in transcripts.

OR

- B. Combination of education and experience--at least 4 years of experience in auditing, or an equivalent combination of auditing experience, college-level education, and training that provided professional auditing knowledge. If using the combination of education and experience, 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. Appropriate courses are those that relate to the accounting or auditing field of study; or
 2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination.

In addition to the Basic Education Requirements, the following Specialized Experience is required:

GS-11 SPECIALIZED EXPERIENCE: One (1) year of experience equivalent to GS-09.

GS-12 SPECIALIZED EXPERIENCE: One (1) year of experience equivalent to GS-11.

Specialized experience must have required the applicant to acquire and apply each of the following knowledge, skills, and/or abilities:

GS-11/12

1. Knowledge of professional accounting concepts, theories, principles, and practices.
2. Skill in organizing, analyzing, interpreting, and evaluating financial data in the solution of management and accounting problems.

3. Ability to serve as the primary source of expertise on matters regarding automated financial systems.
4. Ability and skill necessary to independently interface with management, give instruction, presentations, and oral and written correspondence.
5. Skill and ability to solve complex accounting issues, develop recommendations, and present alternative solutions.
6. Skill and ability to lead, supervise, and coordinate work activities.

SUBSTITUTION OF EDUCATION FOR SPECIALIZED EXPERIENCE:

Note: Before applying this substitution, you must still meet the “Basic Requirements”.

4 academic years above high school leading to a bachelor’s degree, or Bachelor’s degree meets all qualifications for the GS-05 level. 1 year of graduate-level education or superior academic achievement meets all qualifications for the GS-07 level. 2 years of progressively higher level graduate education leading to a master’s degree or master’s or equivalent graduate degree meets all qualifications for the GS-09 level. 3 years of progressively higher level graduate education leading to a Ph.D. degree or Ph.D. or equivalent doctoral degree meets all qualifications for GS-11 level. **To be creditable, graduate education must be either in accounting, auditing or in Business Management. Must provide a copy of graduate transcript to receive consideration for substitution of education for Specialized experience.**

COMPATIBILITY CRITERIA: OFF BRANCH: 01A
WO MOS: 011A
ENL MOS: Immaterial

SELECTED RESERVE INCENTIVE PROGRAM (SRIP): Non-Technician Maine National Guard personnel who are SRIP participants (bonus recipients/student loan repayment program) may have their benefits terminated and/or recouped if selected as a permanent military Technician. Applicants should contact the MEARNG Incentive Manager at 626-4278 to determine any possible termination and/or recoupment actions that may result from accepting this position.

HOW TO APPLY: Detailed instructions are contained in an Instruction Guide titled “Technician Vacancy Announcement Guide” which should be posted with this vacancy announcement. Applicants may apply using the OF Form 612 Optional Application for Federal Employment, a resume, or any other format they choose. In addition to their basic application, applicants are strongly encouraged to complete ME Form 171, Military Experience and Training Supplement. Applications forwarded to HRO should be no more than eight (8) pages although additional pages may be submitted as necessary. Applications should include written or

documented proof of education, training, and work experience deemed necessary to adequately respond to general and specialized experience factors listed in the TPVA. Professional licenses or education transcripts necessary to validate qualifications should be submitted as required in the TPVA. Do not include photo copies of awards (a military ribbon rack or civilian certificate), letters of commendation, enlisted or officer performance reports, Technician performance appraisals, and personal photos unless specifically requested in the TPVA". Applications must be forwarded to: Joint Force Headquarters, ATTN: HRO, Camp Keyes, Augusta, Maine 04333-0033, NOT LATER THAN the closing date. Applications received AFTER the closing date WILL NOT BE CONSIDERED. The use of government envelopes, postage or facsimile machines to submit applications is prohibited. We are allowed to receive facsimiles sent from non-government facsimile machines. The inter-office distribution system may be used. You may also e-mail it to: ng.me.mearng.list.hro-technician-br@mail.mil

APPOINTMENT: Selectee will be required to participate in Direct Deposit/Electronic Funds Transfer as a condition of employment. The Adjutant General retains exclusive appointment authority for Technicians. No commitment will be made to any nominee prior to a review of qualifications by this office. The Maine National Guard is an Equal Opportunity Employer. All appointments and promotions will be made without regard to race, color, creed, sex, age or national origin.

DISSEMINATION: Supervisors/Commanders please post to bulletin boards, read at unit formations and notify personnel who may be interested. Qualified personnel who may be absent during this announcement period due to ADT, AT, TDY, school, illness, etc., should be notified.

WORK: DSN 626-6017/COM (207) 430-6017 FAX: DSN 626-4246/COM (207) 626-4246

FOR THE HUMAN RESOURCES OFFICER:

//s//

MSG CRAIG P. BAILEY
Human Resources Specialist
(Recruitment & Placement/Compensation)

D1149P01

25.

Duties:

Incumbent serves as an agent of the United States Property and Fiscal Officer on accounting, financial, and managerial issues that require examination by a financial professional. Performs quick response reviews, consulting and advisory services, risk management, liaison with external audit organizations, audit compliance and follow-up, and a variety of staff and systems accounting duties to analyze accounting records and to enhance the financial reports and operational data used by local management. Position is located in the United States Property and Fiscal Office. This position is located in the United States Property and Fiscal Office (USPFO). Incumbent reports to the Internal Review Division Chief, but may receive guidance and directions from a higher graded IR Supervisor or IR ~~Accountant~~ **Auditor** if assigned.

MAJOR DUTIES

1. Utilizing professional accounting and auditing knowledge, provides recommendations in the solution of accounting and operational problems and implementation of new or changed regulations, procedures and analyses of automated systems. Performs complex professional accounting and review activities involving in the analysis of accounting records. Conducts in-depth research and analysis in the coordination and resolution of problems. Develops position papers and fact sheets that interpret and explain reports and accounting data. Determines the scope of studies based upon a review of material received, familiarity with operations and relationship of financial management and its automated systems. (25%)
2. Reviews automated accounting and financial systems and identifies the need for changes to enhance system capability to track and report financial reports and operational data used by local management. Evaluates computer system logic and program guidelines in order to recommend automated accounting software processes to enhance the analysis of information for the unit and other resource managers. Evaluates the impact on current and future systems and makes recommendations to ensure the organization has the needed equipment/software to meet the needs of managers. (25%)
3. Performs a variety of internal review assignments of medium complexity that require ingenuity in applying conventional and advanced techniques in gathering and evaluating pertinent data. Utilizes professional accounting and audit skills to maintain oversight for implementing appropriate laws, directives, and regulations of internal control programs and procedures. Studies a variety of background material to gain program information and discover leads. Typically, this material would only include applicable Army and Air National Guard and state regulations and, if any, GAO guidelines. Prepares review plans based on use of the most appropriate advanced techniques. Conducts in-briefs with management officials. Explains the purpose and procedures for the review and answers questions. Performs survey work to identify potential operating problems. Prepares lead sheets to identify any potential weaknesses in internal controls that need further study. Documents the results in accordance with Comptroller General Standards, DoD, Army, Air Force, and Army and Air National Guard policies. Applies

Comptroller General Standards and a wide range of evaluation techniques (e.g., interviews, computer assisted techniques, statistical analysis and questionnaires) in gathering, documenting, and summarizing data. Prepares working papers and files in accordance with Comptroller General Standards and Army and Air National Guard policies. Drafts reports, which present findings, identifies causative situations and recommends corrective action. Discusses findings with activity level officials. Convinces these officials of the value of recommendations made with their implementation being the ultimate outcome. Performs follow-up on agreed-to findings and recommendations. Reports to the USPFO on the status of corrective actions taken by functional activities. Provides unprogrammed, quick reaction troubleshooting capabilities wherein the objective is to prevent serious problems from developing. (40%)

4. In direct coordination with responsible management officials, evaluates the validity of findings and recommendations identified by external audit agencies. Where the evidence does not support a proposed finding, negotiates for the command with the external audit agency to have the finding either withdrawn or amended. As the command representative, evaluates the management response to audit findings/results. When a management response does not appear to be adequate, consults with management to improve its substantive content. Prepares the overall command response to all external audit agency reports based upon input from proponent activities. (10%)

Performs other duties as assigned.

D0960P01

25.

a. INTRODUCTION:

This position is located in the Internal Review Division. The purpose of the position is to perform audits on a variety of programs and to assess efficiency, effectiveness and compliance with program laws, regulations, and provisions. In a state with 4 or more auditors, serves as an auditor-in-charge of audit programs or difficult audit projects. Synthesizes the work of team members to develop a completed audit product; assesses the progress of subordinate team members in their individual assignments; and provides performance feedback to team members regarding weaknesses and approaches to fact-finding. Such information is provided to a higher level supervisor for consideration in interim and annual performance appraisals, and assessment of overall program management.

-- Audits projects without precedent or of such a nature as to require original assessment and considerable judgment to develop an audit plan and devise detailed fact-finding techniques. Audit projects may include financial audits that require extensive cost and price analysis techniques. Audit assignments are typically of an on-going nature, cross organizational or functional lines (e.g., ANG and ARNG Contract Administration, ANG and ARNG Fiscal Accounting Activities, etc.) and are of such scope that they may require a team of auditors.

- Studies available background material to gain program information and discover leads. Typically, material includes very broad government and/or GAO guidelines or policy statements that require an in-depth knowledge and interpretation of government auditing principles. Prepares an audit program based on the use of appropriate advanced audit techniques.

- Conducts entrance conferences with management officials at the audit site. Explains the purpose and procedures for the audit and answers any questions.

- Performs survey work to identify potential operating/financial management problems. Reviews operating procedures and management practices of the activity. Prepares audit lead sheets to identify potential weaknesses in internal controls. Documents survey results in accordance with Comptroller General Standards.

- Accomplishes audit steps in concert with Comptroller General Standards and a variety of audit techniques (e.g., interviews, computer assisted, statistical analysis and questionnaires) in gathering, documenting and summarizing data. Prepares working papers and files in accordance with Comptroller General Standards.

- Prepares audit reports that present findings, identify causative situations and recommend corrective action. Follows up with discussion of findings with activity level officials. Persuades command level officials of the value of the recommendations with implementation as the ultimate objective and outcome.

- Performs audit follow-up on agreed-to findings, recommendations and monetary benefits made during the previous audit. Reports to the command on the status of corrective actions taken by functional activities.

- Provides unscheduled, quick reaction troubleshooting capabilities to the command to prevent or correct serious, high-profile problems.

- Performs other duties as assigned.