

ACCOUNTANT
GS-0510-13

I. INTRODUCTION

This position is located in the Regional Office of the U.S. Department of Labor (DOL), Employment and Training Administration (ETA), Office of Administrative Services. The incumbent of this position serves as a senior accountant and technical specialist, utilizing a professional knowledge of generally accepted accounting principles and procedures, knowledge of financial management policies, procedures and practices, and federal rules and regulations in carrying out complex assignments. The incumbent has general responsibility for maintaining the internal accounting controls, records and reports for ETA program funds, and for advising ETA management on accounting issues, policies and problems.

II. MAJOR DUTIES AND RESPONSIBILITIES

Duties typically performed include the following: providing expert accounting advice, technical assistance and training in specialized areas of accounting for Federal funds to both grantee staff and Regional Office staff, resolving problems, and developing policies; determining accounting system adequacy; reviewing and commenting on legislation, regulations, and policies; developing instructions and guidelines for program users.

Provides onsite assistance to grantees in planning, operation and management of their financial systems. Oversees the design and implementation of local government accrual system to ensure conformity to federal requirements, regulations and procedures.

Coordinates and conducts onsite reviews of grantees financial activities, financial management, accounting, cash management, procurement, financial reporting, record keeping, subgrantee monitoring, property management, audits and internal controls. Provides guidance and assistance in the development and implementation of such procedures ensuring Federal funds are safeguarded to the maximum extent. Recommends corrective action and methods for improved fiscal control to enhance the effectiveness of the financial management system.

Reviews grant applications, annual plans, agreements and modifications, ensuring compliance with Federal rules, regulations, policies and procedures.

Designs and provides financial management training for grantee financial personnel on the rules and requirements governing the various workforce development programs administered by ETA.

Maintains complex operating accounting systems, which includes developing systems improvements, providing solutions to program management problems.

Provides technical advice to grantee and regional financial and program managers and other accountants and staff on unusual and difficult accounting issues and/or operations problems.

Develops procedural manuals, methods, and directives. Conducts studies for special projects. Conducts financial analyses, fiscal reviews, and/or investigations of major public and/or private sector entities; reviews, analyzes, and validates financial data; develops segments of surveys and systems for gathering and analyzing data; resolves accounting discrepancies in reported data. Follows up audit findings with grantees to ensure compliance.

Performs the accounting function at the regional level regarding the salary and expense funding.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-8	1550 pts.
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Expert knowledge of financial management, fiscal, and accounting theories, concepts, principles, practices, and procedures, and generally accepted accounting principles and standards in the United States. Knowledge of relevant Federal policies and requirements.

Ability to review, analyze, and evaluate automated and/or manual accounting and financial management systems.

Ability to interpret complex financial and accounting data and provide appropriate analysis for management's use in decision making.

Extensive knowledge of state-of-the-art automated accounting and financial management systems.

Ability to develop guidance, memoranda, procedures, and instructions which cover the full spectrum of accounting and financial management issues.

Factor 2 - Supervisory Controls	FL 2-4	450 pts.
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The supervisor makes assignments by outlining the overall objectives and the available resources. The accountant and supervisor discuss time frames, scope of the assignment, and possible approaches. The accountant plans and carries out the assignment, resolving most conflicts that arise. Completed work is reviewed for soundness of overall approach, and effectiveness in meeting requirements or expected results. The supervisor may develop a performance management plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines	FL 3-4	450 pts.
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Guidelines consist of ETA and DOL regulations, administrative manuals, OMB Circulars and bulletins, Treasury regulations and GAO principles and standards. These guidelines provide parameters within which to operate; however, detailed instructions are unavailable or of limited use. The incumbent must be able to exercise judgment and ingenuity in adapting these guidelines to specific situations or in developing and implementing new methods and procedures.

Factor 4 - Complexity FL 4-5 325 pts.

Assignments are varied and complex and require expert analysis to determine the means of resolution and the application of a variety of non-related principles and guidelines to a broad range of problems or accounting operations. The work is complicated by the diversity of systems, the need to interpret policies for sensitive programs, and the number and variability of programs served by the accounting system.

Factor 5 - Scope and Effect FL 5-5 325 pts.

The purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. The incumbent recommends the establishment of policies and procedures affecting the accounting system, points out unfavorable trends, and explains the meaning of data contained in reports. The incumbent assists management in applying data and recommends alternatives to resolve difficult problems. The work affects the efficiency and effectiveness of ETA financial reporting, the fiscal management of program operations, and the economic policies and programs of the organization.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 3.c. 180 pts.

Contacts are with officials at all levels within and outside the immediate office, representatives of other Federal agencies, and outside organizations such as grantees and contractors, agency directors, financial officers, or accountants. Contacts are made to influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view.

Factor 8 - Physical Demands FL 8-1 5 pts.

The work is primarily sedentary.

Factor 9 - Work Environment FL 9-1 5 pts.

Work is performed in an office setting. Occasional travel by any means of government or public transportation may be required.

TOTAL = 3290 pts.

IV. UNIQUE POSITION REQUIREMENTS

- ___ The principal responsibilities of the incumbent involve systems accounting.
- ___ The principal responsibilities of the incumbent involve accounting operations.