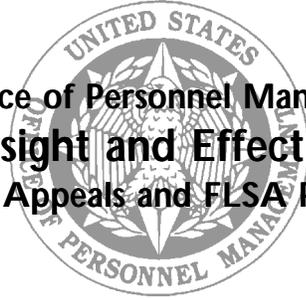


U.S. Office of Personnel Management
Office of Merit Systems Oversight and Effectiveness
Classification Appeals and FLSA Programs



Philadelphia Oversight Division
600 Arch Street, Room 3400
Philadelphia, PA 19106-1596

Classification Appeal Decision
Under Section 5112 of Title 5, United States Code

Appellant: [appellant's name]

Agency classification: Auditor
GS-511-13

Organization: [name] Audit Branch
Division of Financial Integrity
Financial Services Group
Office of Financial Management
Health Care Financing Administration
U.S. Department of Health and
Human Services
Baltimore, Maryland

OPM decision: Auditor
GS-511-13

OPM decision number: C-0511-13-01

Robert D. Hendler
Classification Appeals Officer

/s/ 10/8/99

Date

As provided in section 511.612 of title 5, Code of Federal Regulations (CFR), this decision constitutes a certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the Introduction to the Position Classification Standards (PCS's), appendix 4, section G (address provided in appendix 4, section H).

Decision sent to:

PERSONAL
[appellant's name]
Division of Financial Integrity
Financial Services Group
Office of Financial Management
Health Care Financing Administration
U.S. Department of Health and
Human Services
7500 Security Boulevard
[location]
Baltimore, MD 21244-1850

Director, Human Resources
Management Group
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Deputy Assistant Secretary for
Human Resources
U.S. Department of Health and
Human Services
HHH Building
200 Independence Avenue, SW
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Introduction

On July 14, 1999, the Philadelphia Oversight Division of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [appellant's name]. He occupies a position classified currently as Auditor, GS-511-13. The position description (PD) #195970 is a standard PD used in other agency components. The appellant believes the classification should be Auditor, GS-511-14. The position is in the [name][acronym], Division of Financial Integrity, Financial Services Group, Office of Financial Management, Health Care Financing Administration (HCFA), U.S. Department of Health and Human Services (DHHS), Baltimore, MD. We have accepted and decided this appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

The appellant believes that his position should be credited at the highest level for all nine factors in the Auditing Series, GS-511 PCS (TS-63, May 1982). In his appeal letter postmarked July 2, 1999, he provided the cover sheet from his PD, descriptions of major duties and responsibilities, and a list of ten additional duties he states he has and that he believes should be incorporated into his PD. This list, hereby incorporated by reference into this decision, was attached to the copy of his PD of record provided in the agency appeal administrative report, and was preceded with the following signed statement:

I have reviewed my official position description, HCFA PD#195970, and confirm that the description is not currently accurate and complete. It is my contention that the attached list of duties should be incorporated into the PD and classified as a GS-14.

Our analysis of the position is based in large part on the information provided during a telephone audit with the appellant on August 2, 1999, a telephone interview on August 3, 1999, with his supervisor of record, [name], Chief, [acronym], and our independent review and analysis of the entire appeal record. During our telephone audit, the appellant certified that the PD of record was accurate as far as it went but was not accurate if it did not include the ten additional duties he appended. The supervisor confirmed that the appellant also performs the additional duties, but stated that the additional duties were not unique to the appellant and that they are covered in the Major Duty statements of the PD of record.

During the telephone audit with the appellant, he raised the issue of the applicability of the GS-511 PCS to his position by maintaining that his position was not similar to the examples contained within the factors. However, all positions subject to the Classification Law contained in title 5, U.S.C. must be classified in conformance with published PCS's of OPM or, if there are no directly applicable PCS's, consistently with PCS's for related kinds of work. Also, PCS's must be applied within established OPM position classification theories, principles, and practices. The accuracy of an OPM PCS is not subject to appeal. The classification appeal process is a de novo review that includes a determination as to the duties and responsibilities assigned to the appellant's position and performed by the appellant, and constitutes the proper application of PCS's to those

duties and responsibilities. We find the duties forming the basis of the appeal are sufficiently addressed in the PD of record which is adequate for classification purposes.

Position information

The position occupied by the appellant is intended to function as a “senior analyst” and as a team leader on selected projects. The appellant has overall responsibility for coordinating, developing, and analyzing the Medicare cost report audit process, including reviewing cost reports, settling final cost reports, and authorizing payments to cost-based managed care organizations (MCO’s). He may serve as a project officer, monitoring the outside audit contractor who audits the cost reports submitted by the MCO’s. He establishes interim payment rates, reviews budget and cost reports, settles final cost reports, ensures payment integrity, and authorizes payments to the cost-based MCO’s. He resolves payment disputes, including litigation support for cost-based MCO contracts, trains the staff of the MCO’s for which he has responsibility on the proper procedure for preparing cost reports, and provides guidance to less knowledgeable co-workers concerning the reimbursement of cost-based MCO’s. In addition, he may lead work groups consisting of three or four members of his branch. As such, he checks individual group members’ work for technical accuracy and provides advice and guidance to group members.

The appellant stated that he spends about 50 percent of his time helping and providing on-the-job training to others. His supervisor stated that the appellant had been asked to assume these responsibilities as the most experienced GS-13 employee in the group. His supervisor estimates that the amount of time the appellant spends helping and training others at about 30 percent, and stated that the appellant’s direct auditing responsibilities had been proportionally reduced.

The appellant prepares MCAB’s position papers for all appeals going to hearing. He is the sole member of his branch, other than his supervisor, included in most meetings with personnel from the U.S. Department of Justice, health plans, consultants, contract auditors, [acronym] staff and other HCFA personnel to offer technical advice. He frequently sits in on teleconference calls concerning questions on how to use the cost reports. He is referred to as the “cost reimbursement expert” for cost reimbursed Health Maintenance Organizations (HMO’s) and Health Care Prepayment Plans by health plans, contractor auditors, consultants, and staff within HCFA. Our fact-finding revealed that he developed a single one-day formal class on preparing costs reports, developed the training materials, and occasionally conducts the class for HCFA staff and plan personnel, consultants and audit contractors.

Series, title, and standard determination

The agency determined the appellant’s position is: (1) covered by the Auditor Series, GS-511, for which there is a published PCS; (2) is titled Auditor; and (3) is graded using the Auditor Series, GS-511 PCS. The appellant has not disagreed with the title and series determination. We concur, allocating the position as Auditor, GS-511.

Grade determination

The published Auditor Series, GS-511 PCS is written in FES format. Positions graded under the FES format are compared to nine factors. Levels are assigned for each factor and the points associated with the assigned levels are totaled and converted to a grade level by application of the Grade Conversion Table contained in the PCS. Under the FES, factor level descriptions mark the lower end, i.e., the floor, of the ranges for the indicated factor level. If a position fails in any significant aspect to meet a particular level in the standard, the next lower level and its lower point value must be assigned unless the deficiency is balanced by an equally important aspect that meets a higher level.

The appellant maintains he spends a significant amount of time training less experienced auditors and others outside his agency. The training performed by the appellant is evaluated properly by application of the GS-511 PCS. The on-the-job training he provides consists of sharing, on a case-by-case basis, those knowledges and skills that are integral to performing the auditing functions of his position. The appellant also occasionally conducts a one-day formal training program on how to prepare a cost report. Such formal training programs are conducted by other members of his group and are already included in the appellant's PD under major duties and responsibilities as the coordination and development of training of central office and contracting MCO staff.

The appellant agrees with his agency's crediting of his position at Levels 8-1 and 9-1, with which we also agree. He believes that all other factors should be credited at the maximum level described in the PCS. Accordingly, our appeal analysis focuses on evaluating the remaining factors.

Factor 1, Knowledge and skill

This factor measures the nature and extent of information or facts that a worker must understand to do acceptable work, e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts, and the nature and extent of the skills needed to apply this knowledge. To be used as a basis for selecting a level under this factor, a knowledge must be required *and* applied.

The appellant has overall responsibility for coordinating, developing, and analyzing the Medicare cost report review and/or audit process, including reviewing cost reports, settling final cost reports, and authorizing payments to cost-based MCO's. Among his work assignments are the preparation of position papers for all cost reimbursement appeals of those MCO's when going to hearings; researching reimbursement issues for staff, and assisting less experienced staff members when complicated issues arise; and working with the Office of General Counsel to resolve appeals and/or other legal questions involving reimbursement to participating MCO's. The appellant stated he serves as liaison to the HCFA Program Policy component, which determines issues of

regulatory authority, and, if a staff member comes to him with a policy question for which he does not have the answer, he goes to that policy component to obtain the answer.

The knowledges required to fulfill these duties and responsibilities meet Level 1-8 (1,550 points), where the auditor is a recognized expert in developing auditing techniques and methodology in planning and executing audits of nationwide programs or diversified activities that use a number of different accounting and control systems. The list of duties provided by the appellant, such as preparing the branch's position papers filed on health plan appeals, reflect the application of Level 1-8 skill and knowledge, e.g., serving as a technical expert on major interpretive issues and controversial problems peculiar to the programs under the control of his employing agency.

In addition to knowledge at the previous levels, Level 1-9 (1,850 points), the highest level described in the GS-511 PCS, requires a mastery of accounting theory and principles to develop new hypotheses and theories. Knowledges are applied in undertaking pioneering efforts in areas where no precedents exist and issues of governmentwide scope are a primary focus. Although the appellant is a recognized expert and, as the senior worker in his unit, is frequently called upon to assist and guide less experienced colleagues, his position does not require the development of new hypotheses and theories, nor is he required to pioneer in areas where no precedents exist and the product addresses, as a primary focus, issues of **governmentwide scope** found at Level 1-9, e.g., dealing with significant changes to how Cost Accounting Standards are to be applied within the Executive Branch. Accordingly, the position is evaluated at Level 1-8 (1,550 points).

Factor 2, Supervisory controls

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. We find the appellant operates within the controls typical of Level 2-4 (450 points), where the supervisor makes assignments by outlining the overall objectives and the resources available. The auditor and supervisor discuss time frames, scope of the assignment, and possible approaches. Fully experienced in applying professional concepts and methodologies to functional program characteristics and requirements, the auditor is responsible for such actions as planning and carrying out the assignment; directing other auditors; resolving most of the conflicts that arise; coordinating with system support personnel, computer programmers, program managers, and others as necessary; interpreting policy and regulatory requirements; and providing recommendations for improvement in order to meet program objectives. The auditor keeps the supervisor informed of progress, and of potentially controversial matters such as the possibility of fraud or items of major impact on other audit efforts or agency program areas. Completed work is reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results and workability of recommendations regarding agency operating programs.

In contrast, at Level 2-5 (650 points) the supervisor provides administrative direction in terms of broadly defined missions or functions of the organization. The auditor defines objectives and independently plans, designs, and carries out the work to be done. Completed assignments are considered technically authoritative and the best possible analysis under the current conditions. They are normally accepted without significant changes. Review of the work covers such matters as fulfillment of audit program objectives or the effect of advice on the overall audit program. Recommendations for new projects and alterations of objectives are usually evaluated in light of the availability of funds and other resources, or other priorities.

Implicit in Level 2-5 is a degree of program management authority that is not delegated to the appellant's position. Although the appellant has authority to make settlements with health plans, he must obtain approval for out of the ordinary situations involving major payments. He does not operate only within the parameters of broadly defined missions in independently planning, designing, and carrying out major program activities. The intent of this level is that the employee normally would be responsible both for initial conception of the work to be undertaken within a broad program area and for the funds and resources expended in accomplishing the work. Additionally, the review of work primarily is administrative, focusing on such matters as budgetary considerations and general program direction rather than the technical aspects of the work.

The duties and responsibilities assigned to the appellant may not be considered in a vacuum. The PD occupied by the appellant's supervisor (Supervisory Auditor, GS-511-14, PD #21827S), certified as current and accurate by competent management authority, states:

Plans the work to be accomplished by staff members, which includes establishing time frames, priorities, and completion dates . . . Provides guidance and assistance to team members on both work and administrative matters.

We find the appellant occupies a traditional staff role where he is assigned specific work to carry out, and the work receives a definable degree of technical review. The appellant maintains that he is recognized as the resident expert within his area of specialization. However, the crediting of technical supervision to a position does not mean that the supervisor must be as skilled as the subordinate in a subject matter area. For example, supervisory scientists and engineers routinely supervise employees in other highly specialized professional occupations in which they are not fully credentialed. As technical supervisors, however, they have the authority and responsibility to accept, reject, or direct that the work be modified to meet program requirements.

In short, Level 2-5 does not merely represent a high degree of technical independence, but also a corresponding management role that is well beyond the authority vested in the appellant's position. It derives not only from the technical latitude afforded, but also from the position's role in the organization and the authority delegated to define the basic content and operation of the program beyond the technical aspects of discrete assignments or groups of assignments. Neither

the absence of immediate supervision for day-to-day operations, nor the fact that technical recommendations normally are accepted, serves to support a level above Level 2-4. Accordingly, the position is evaluated properly at Level 2-4 (450 points).

Factor 3, Guidelines

This factor covers the nature of guidelines and the judgment needed to apply them. Guides include, for example, General Accounting Office manuals, agency audit program functional statements, articles in professional publications, Cost Accounting Standards, legal decisions rendered in precedent cases, and departmental audit policies.

At Level 3-4 (450 points), guidelines or references are stated in general terms, e.g., agency regulations that prescribe only the purposes for which the subject program audits accounting systems have been set up. At this level some auditors develop new methods or criteria. For example, developing material to supplement or explain guidelines received from agency headquarters or developing guidance to cover broad audit situations or functional areas. Some auditors use initiative and resourcefulness in researching trends and patterns to develop new methods and techniques for acquiring information, for analyzing data, developing solutions or criteria, and presenting findings.

Our fact finding revealed basic Medicare accounting policy, and operating guidelines in manuals and protocols, are developed and interpreted at the HCFA Plan and Provider Purchasing Policy Group, with whom the appellant acts as liaison for his group, the [acronym]. While the appellant may propose interpretations, his position is not delegated responsibility for the developing of policies, standards and guidelines for his agency component; i.e., HCFA, or his department (DHHS). The relatively general nature of these guidelines creates an environment reflective of Level 3-4 in which applicable precedents or detailed instructions from higher echelons are unavailable or are of limited use. As at Level 3-4, the appellant provides guidance to team members, Medicare contractors, and providers to explain guidelines issued by HCFA Central Office. His modifications to the guidelines to fit contractor unique situations reflect the scope of judgment in deviating from traditional methods to develop new methods and criteria typical of Level 3-4.

The appellant has stressed his role as representative for his branch at various meetings at the divisional level, suggesting that the organizational location of that work has a positive impact on the grade level worth of his work. Implicit in his rationale is that he is operating at Level 3-5 (650 points), where: (1) guidelines consist of broad policy statements and basic legislation which require extensive interpretation; (2) the auditor uses judgment and ingenuity in interpreting the intent of legislation and broad program objectives to develop extensive guidance such as guidelines on auditing contracts or auditing regulated industries or other comparable guidelines which normally apply governmentwide; and (3) the auditor is recognized as a technical authority in a

field of auditing with responsibility for the development of policies, as well as standards and guidelines, for the use of other auditors in order to meet new programs or legislative intent.

However, it is the work performed, and not the organizational location of the work, that controls grade level worth. Working on projects that may entail Level 3-5 creativity does not result in all positions engaged in the project meeting that level. For example, if some HCFA Central Office positions are responsible for establishing HCFA Medicare auditing policies and might be construed as meeting Level 3-5, the appellant's involvement in a support mode; i.e., without delegated decision making responsibility, precludes crediting that same level to the appellant's position. This is in concert with the basic classification principle that two positions may not be credited for performing the same work. The record shows that other HCFA positions are delegated responsibility for auditing program policies and guidelines that may approach or meet Level 3-5. The appellant has stated that he consults the incumbents of those positions for policy guidance when unusual situations or conflicting policies appear to be operating. Accordingly, the position is credited properly at Level 3-4 (450 points).

Factor 4, Complexity

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

We find the position meets Level 4-5 (325 points), where work is characterized by intensive efforts in audit planning, coordination, or problem definition; or intensive efforts in problem solving or analysis for an area of accounting or auditing where the auditor functions as a designated authority. Programs and systems under audit are broad in scope, complex, and interrelated, thus requiring the auditor to perform such work as meeting with program representatives to gather information needed to define issues and structure the audit; advising team leaders on a variety of technical problems such as interpreting data, preferred approaches to data gathering, and data organization and analysis; and addressing problems that have been referred by other auditors. The work requires the auditor to be adept at conceiving new strategies for the solution of auditing problems.

The appellant's rationale stresses the uniqueness of each cost report and his involvement with the health plan in developing a report better designed to provide the information he needs. In so doing, he may develop a unique reporting procedure for that plan. Implicit in his rationale is that his work meets Level 4-6 (450 points) because it is characterized by broad or highly difficult assignments typically found at the highest organizational levels, e.g., assignments affecting the direction of an agency's audit program over a number of years or assignments that shape the accounting systems of regulated industries to facilitate accurate reporting of required information or facilitate auditing for compliance with new legislation. Level 4-6 work requires establishing

programs central to the mission of the agency or resolving extremely stubborn problems of vital importance to the agency where, for example, there are conflicting demands from such conditions as economic interest, public interest, constitutional protections, or equivalent concerns.

However, the appellant is not delegated the authority or responsibility to deal with the breadth of system issues found at Level 4-6. Providing direction and expert advice to team members, and Medicare contractors and providers that must maintain operating systems that comply with established HCFA and higher level Government accounting requirements, are not equivalent to providing program direction or expert advice and coordination for **several** organizational levels where a large number of auditors and other specialists and analysts are involved in program definition and solution. These types of assignments, to the extent they may exist, would be vested in HCFA and/or policy organizations that control the interpretation of new legislation and regulations affecting HCFA's mission. In contrast, the appellant deals with operating level legal and regulatory implementation issues. Neither the appellant nor the organization in which he works is responsible for making decisions on delaying or implementing **department wide** system modifications, for assessing **department wide** auditing program requirements over a number of years, or making decisions on equivalent auditing and related economic and program issues. Accordingly, the position is evaluated properly at Level 4-5 (325 points).

Factor 5, Scope and effect

“Scope and Effect” covers the relationship between the nature of the work, i.e., the purpose, breadth, and depth of the assignment, and the effect of work products or services both within and outside the organization. Only the effect of properly performed work is to be considered.

The appellant states that he not only makes settlements with the health plans assigned to him, but teaches others how to do that effectively; what questions to ask, including those not available in published guidance; and how to recognize potential problem areas. He states he is the one to whom his colleagues come for advice and he is in charge of training all new personnel in his group. These activities are typical of Level 5-5 (325 points), where the purpose of the work is to study and integrate the findings of a number of audit efforts to define unknown conditions or develop criteria or new approaches for use by other auditors. At this level, auditors provide expert advice to other auditors on the interpretation of accounting and auditing regulations and their application to controversial problems. The advice is used by auditors throughout the organization, affects the work of other auditors, and provides a definitive framework for the application of audit theories, concepts, and techniques. In all cases, the auditor provides expert advice to other auditors, program officials and/or other specialists. The nature of this advice includes interpreting audit regulations for systems development efforts or program operations, or utilizing in-depth knowledge of specific auditing systems to assess the impact of proposed systems features on major systems development or modification efforts, or providing other advice or

direction of a comparable nature where the auditor functions as a technical authority or has significant advisory or coordinative responsibilities.

The appellant is not delegated the authority or responsibility to decide the system and program issues found at Level 5-6 (450 points), where the purpose of the work is to plan and direct assignments vital to the success of the auditing program of a department or independent agency. Typically, the assignments are not specific to a particular auditing system or systems, but address the role of auditing in the solution of management problems. The auditor develops proposals that shape and control the direction of the auditing program over a number of years and influence such management concerns as manpower and training levels or the major reallocation of resources, and result in the development of wide-ranging policies and affect the overall efficiency and economy of major agency programs.

Providing direction and expert advice to his team members, and Medicare contractors and providers that must maintain operating systems that comply with established HCFA and higher level Government requirements fully meets Level 5-5 given the complex systems these contractors manage. These functions are not equivalent, however, to providing program direction or expert advice and coordination for the overall direction of HCFA's auditing program in support of the overall HCFA health care mission contemplated at Level 5-6. As discussed previously, these functions are vested in HCFA policy organizations that control the interpretation of new legislation and regulations affecting the HCFA mission. Providing input to those decisions falls substantially short of the scope and effect of work required for evaluation at Level 5-6. Accordingly, the position is evaluated properly at Level 5-5 (325 points).

Factor 6, Personal Contacts

"Personal Contacts" includes face-to-face contacts and telephone dialogue with persons not in the appellant's supervisory chain. Levels described under this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contact takes place. The relationship of Factors 6 and 7 presumes that the same contacts will be evaluated for both factors.

The appellant states his contacts include chief financial officers of the health plans he services, HCFA policy groups outside his branch or division, contract auditors, consultants who represent the health plans, HCFA Office of General Counsel, and legal representatives of the health plans. These contacts meet Level 6-3 (60 points), where personal contacts include officials, managers, professionals, and employees and executives of other agencies and outside organizations. Typical of these contacts are representatives of contractors; lawyers and accountants of business firms; administrators, professors, and staff of universities and hospitals; and representatives of state and local governments or other Federal agencies.

The appellant's contacts fall short of at Level 6-4 (110 points), where typical contacts are with members of Congress, presidents of large national or international firms, presidents of national unions, or mayors of large cities. The appellant does not have the authority to deal with those described at the Level 6-4. While the appellant occasionally deals with the chief financial officer, this is not the same as dealing with presidents of the major firms found at Level 6-4. Accordingly, the position is evaluated properly at Level 6-3 (60 points).

Factor 7, Nature of Contacts

In General Schedule occupations, purposes of contacts range from factual exchange of information to situations involving significant or controversial issues and differing viewpoints, goals, or objectives. These contacts must be with the same persons as in Factor 6.

As indicated earlier, the appellant attends meetings of various groups within HCFA and assists health plans in developing more useful audit reporting procedures. However, the meetings are not for the purposes of giving overall direction of the audit program nor for achieving major economies in agency programs. Nor does the assistance he provides health plans typically result in major changes in their procedures. The appellant also makes contacts to obtain expert advice with which to support his position when, e.g., a disagreement arises with a legal representative of one of the health plans assigned to him. The appellant stated that he has to know where to find the answer when there is a dispute about a cost he disallowed and that it is his contacts with HCFA experts that enables him to obtain the legal or policy information to make complex audit determinations and to convince those outside of HCFA who dispute those determinations. However, these contacts are not for the purposes of developing standards and guides for auditing complex activities. Accordingly, this factor is evaluated properly at Level 7-3 (120 points), where the purpose is to influence or persuade representatives of the organization audited to accept critical or controversial observations, findings, and recommendations. Representatives of audit subjects are often reluctant to agree that costly errors were made, that corrective action is required, or that suggestions for change will improve operations. Other contacts are to persuade managers and subject matter experts or other auditors within the agency on such matters as the use of alternative methods, the allocation of limited resources, or a particularly controversial interpretation of audit theory.

The appellant's contacts do not meet Level 7-4 (220 points), where auditors typically attend meetings to accomplish such goals as giving overall direction to the organization's audit program, achieving major economies in agency programs, or developing standards and guides for auditing complex activities. As discussed previously, these are not functions vested in the appellant's position.

Accordingly, the position is credited properly at Level 7-3 (120 points).

Summary

In summary, we have evaluated the appellant's position as follows:

Factor	Level	Points
1. Knowledge required by the position	1-8	1550
2. Supervisory controls	2-4	450
3. Guidelines	3-4	450
4. Complexity	4-5	325
5. Scope and effect	5-5	325
6. Personal contacts	6-3	60
7. Nature of contacts	7-3	120
8. Physical demands	8-1	5
9. Work environment	9-1	<u>5</u>
Total points:		3,290

A total of 3,290 points falls within the GS-13 grade level point range of 3,155-3,600 points on the Grade Conversion Table in the GS-511 PCS.

Decision

The appealed position is classified properly as Auditor, GS-511-13.