AT&L Workforce Position Category Description (PCD)

Career Field:	Auditing		
Career Path:	Not Uniquely Specified		
Short Title	AUD		
Category Code:	U	**Ref:**	(a) DoDD 5000.52 dtd 12 Jan 2005
Date Approved:	12 Mar 2007		(b) DoDI 5000.66 dtd 21 Dec 2005
Last Reviewed:	19 May 2008		(c) DoD Desk Guide for AT&L Workforce Career Management dtd 10 Jan 2006

Notes:

1. This PCD is intended to assist in determining which AT&L career field/path to assign to an AT&L position per Title 10 sec. 1721. If 50% or more of the duties and responsibilities of the position match the "General Acquisition-Related Duties" described below AND the preponderance of those duties match the "AT&L Career Field/Path Specific Duties" described below, assign the position to this position category.
2. All acquisition positions require management attention with respect to certification requirements and individual development. See reference (c).
3. Critical Acquisition Position (CAPs) are a subset of acquisition positions and Key Leadership Position (KLPs), are a subset of CAPs. Both CAPs and KLPs represent positions with responsibility and authority that are critical to the success of a program or effort. These positions require management attention with respect to Acquisition Corps membership, tenure and other specific statutory requirements. See reference (c).

General Acquisition Related Duties: The conceptualization, initiation, design, development, test, contracting, production, deployment, integrated product support (IPS), modification, and disposal of weapons and other systems, supplies, or services (including construction) to satisfy DoD needs, intended for use in, or in support of, military missions.

AT&L Career Field/Path Specific Duties:
Perform contract Auditing, provide accounting and financial advisory service to the Department of Defense and other Government Agencies in negotiation, administration, settlement of contracts, and subcontracts. The basic nature of auditing is to plan and scope the audit bases on an assessment of risk, perform such tests and analysis as necessary to gather sufficient evidential matter, evaluate the results, and reach logical, well supported conclusions. The contract auditor's duties include evaluating information about contractor economic assertions, comparing those assertions to established criteria, and reporting the resulted to interested third parties. The types of audits performed include audits of contractor proposal submissions, incurred cost, compliance with the "Truth in Negotiations Act," 10 U.S.C. 2306a (reference (w)), compliance with Cost Accounting Standards, contract terminations, claims for abnormal conditions, contract financial condition, and contractor system/operations. Contract auditors also assist Government trial attorneys in the development, analysis, and presentation of Government position before the Armed Services Board of Contract Appeals, and United States Court of Federal Claims as well as testify as factual or expert witnesses. Contract auditors function as consultants to various organizations under the Defense Acquisition Regulatory Council such as the Cost Principles, Pricing, Finance, and Contract Administration Committees. Contract auditors must comply with Generally Accepted Government Auditing Standards, which incorporate the American Institute of Certified Public Accountants' Auditing Standard on the auditor's professional qualifications, the quality of audit effort will.

Typical Line and Staff Position Titles: Besides field auditor positions, a number of financial liaison auditors are assigned at major buying commands to facilitate coordination and communication between field auditors and the procurement community. Staff auditor positions are found in the Defense Contract Audit Agency (DCAA) regional offices and HQs. Their duties involve technical guidance and audit policy formulation.

Position Locations: These positions are located at DCAA HQ, field and branch offices or may be DCAA personnel assigned to major buying commands to facilitate coordination and communication between field auditors and the procurement community.

Typical Career Codes:

Civilian Personnel	**Uniformed Personnel**			
OCC Series	**Army AOC**	**Navy AQD**	**Air Force AFSC**	**Marine Corps MOS**
0511	NONE	NONE	NONE	NONE

Recommended Changes/Updates: Forward to: Director, Leaning Capabilities Integration Center (Attn: Dir, Academic Programs), Defense Acquisition University, 9820 Belvoir Road, Suite 3, Fort Belvoir, VA 22060-5565 or call 703-805-4090