DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
1000 NAVY PENTAGON
WASHINGTON DC 20350-1000

15 January, 2009

MEMORANDUM FOR DISTRIBUTION

Subj: CAREER ROADMAPS FOR THE DEPARTMENT OF THE NAVY FINANCIAL MANAGEMENT (FM) COMMUNITY

Ref: (a) ASN(FM&C) memorandum of February 28, 2006
(b) ASN(FM&C) memorandum of April 3, 2008
(c) ASN(FM&C) memorandum of January 12, 2009

Encl: (1) DON Financial Management Career Roadmap Guidelines
(2) Career Roadmap: 501 – Financial Management Analyst
(3) Career Roadmap: 503 – Financial Technician
(4) Career Roadmap: 505 – Financial Manager
(5) Career Roadmap: 510 – Accountant
(6) Career Roadmap: 511 – Auditor

An objective of the DON Financial Management (FM) human capital management strategy is to provide career progression information. More importantly the development of career roadmaps responds to needs of our customers - the DON FM workforce. The human capital survey conducted of the FM workforce in June 2008 documents a strong desire for career roadmaps (results of the survey are posted on the ASN(FM&C) website). Employees and supervisors noted a lack of documentation and growing need associated with the identification of skills, experience, and training necessary for members of our community.

Guidance contained in reference (a) addressing series alignment, initiated a significant first step in facilitating a path to document career roadmaps for the DON FM workforce. To assist in the initial development phase of the roadmaps, the determination of technical competencies, a Financial Management (FM) Civilian Competency Task Force was created by reference (b). During this first phase it became apparent that completion of the technical competency effort required consideration of an additional alignment, specifically with the 505 series. After careful consideration and dialog with Budget Submitting Office (BSO) comptrollers and Human Resource (HR) advisors, it was decided to proceed with the 505 series alignment. Reference (c) documents this alignment.

The process of developing the career roadmaps involved significant dialog on a number of occasions with the senior leaders of the FM community – BSO comptrollers. The Task Force created draft technical competencies which were issued for comment to BSO comptrollers. Feedback was reviewed by my staff, edited as necessary and provided to HR advisors for concurrence. Upon completion of the technical competencies, and after working with task force members, my staff completed the residual portions of the career roadmap template. A complete roadmap by series was then submitted for final comment to BSO comptrollers. The results of

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the final review process are incorporated into the enclosures. Enclosure (1) provides specific guidelines and directions associated with the roadmaps. Career roadmaps by FM series are contained in enclosures (2) through (6)

The roadmaps provide the framework for requirements needed at each major level of career progression. As this memorandum affects the entire FM community, it is requested that it receive wide dissemination within your organization. Roadmaps are posted on the ASN(FM&C) website at: http://www.finance.hq.navy.mil under the What's New section or Human Capital, Professional Development section. Comments may be provided via the website using the "Contact Us" link.

Douglas A. Brook

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DON Financial Management Career Roadmap Guidelines

The purpose of this document is to provide explanations on the components of the roadmap and general guidelines for their use. The Department of the Navy (DON) Financial Management (FM) Career Roadmaps are provided to help employees and supervisors understand the set of knowledge, skills and abilities expected for employees in each FM job series and at each performance level within a given series. Commands may add skills, training, and experience aspects to the roadmaps to cover unique activity requirements but may NOT delete anything from the roadmap as published.

Job Series:

The DON FM Community uses five job series (references: ASN(FM&C) memoranda of February 28, 2006 and January 12, 2009 on DON FM series alignment). These series are:

- 501 – Financial Management Analyst
- 503 – Financial Technician
- 505 – Financial Manager
- 510 – Accountant
- 511 – Auditor

Activities have had over two years to align positions according to the first ASN(FM&C) memorandum. To the extent that an organization has not completed this alignment, immediate action should be taken to complete the tasking. Additionally, organizations should ensure compliance with the second ASN(FM&C) memorandum as soon as possible. Employees not aligned to the proper series will not have roadmaps to help them plan their career progression.

Framework:

The roadmaps use the "Community Career Framework" template created by the DON's Office of Civilian Human Resources (OCHR). The roadmaps have six sections and are arrayed in three performance levels that mirror career progression. These levels are:

- **ENTRY** level - new or junior employees; usually receiving their first exposure to the skill set required by their profession
- **JOURNEY** level - individuals that have a solid working-level knowledge of a skill set and independently perform the day-to-day work expected of their position
- **EXPERT** level – an employee who has mastered multiple skills, works independently, and is usually in a leadership role (may not necessarily be supervisory)

These performance levels do not specifically relate to a grade or pay band associated with a personnel system. This is done primarily because the DON is under various personnel systems (e.g. NSPS, GS, demos, etc.). Additionally, the personnel structures may vary at different commands based on a variety of factors, such as organizational echelon, complexity of financial

function managed, etc. The roadmaps need to be flexible to accommodate multiple requirements. Therefore, comptrollers should provide their employees a crosswalk relating the personnel system and structure used by the command to the above performance levels.

An individual does not have to complete every item within a performance level to be considered for a job at the next level. Employees should consider which items are needed to be highly competitive for positions of interest at a higher performance level either within the command or at a different command. Supervisors should provide appropriate guidance and direction to employees on this matter. Completion of every item on a particular series roadmap within a performance level does not guarantee the employee a new position. Promotions or reassignments to new positions are based on overall attributes as well as job performance.

Based on the ASN(FM&C) memorandum of January 12, 2009, the 505 series has only one level – **EXPERT**. The progression to a 505 position typically begins in the 501, 510 or 511 series, where individuals gain the knowledge, skills and abilities in the **ENTRY** and **JOURNEY** levels that will qualify them for a 505 series position as an **EXPERT**.

Sections of the Roadmap:

The first section is defined as ***Technical Skills*** and is the section on which the FM Competency Task Force primarily focused their efforts. Some activities may use the word competency to define organizational alignment of like functions within a command. The term competency in the roadmaps uses a more specific definition and one used by the human resource community in defining capabilities. Competency is therefore defined as: "A combination of knowledge, skills and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specific defined level of proficiency." The technical skills build across the three functional levels as an employee progresses through their career; i.e., an **ENTRY** level technical skill is assumed to be possessed by someone at the **JOURNEY** level for the same competency.

Each technical skill relates to a particular discipline in the FM community, such as Budget Execution. Each discipline reflects a broad description of the specific defined level of proficiency for that performance level and includes an example(s) to illustrate more concretely the discipline involved and the level of proficiency required. The examples are illustrative and not comprehensive.

The next two sections – ***Leadership Skills*** and ***Business Acumen Skills*** – are generally the same across the five job series. These skills predominantly derive from documentation provided from the Office of Civilian Human Resources.

The fourth and fifth sections – ***Education/Training*** and ***Experience*** – list the **Required**, **Highly Recommended** and **Suggested** formal and informal schooling and experiences relevant to performing at a level of the particular job series. An item listed as **Required** is expected to become or to already be part of the skill set for every person in a given job series at a particular level. The knowledge or ability it provides is considered critical to every employee in that series before they can be considered competitive for the next performance level. For

example, "FM 101" is listed as required at the entry level for all 501, 503 and 510 employees. This means that every employee in these series should have taken this course before moving to the journey level. An item listed as being **Highly Recommended** is optional but considered to be very valuable and would add measurably to the employee skill sets. Items listed as **Suggested** are optional, too, and are provided as general examples of the topics or sources for other training that would further enhance an employee's competencies. The timeframes shown for years of experience are guidelines and not absolutes. Occasionally, employees who possess above average skills and abilities may be able to progress more rapidly. Additionally, rotational FM assignments can be within a local command or at another command and should provide a career broadening opportunity for the individual.

In some cases, specific courses and sources are provided, e.g., "FM 101 (web-based)." This is a specific online course that can be accessed via the web. For others, the general topic or topical area is listed, but without a specific title or source, e.g., "Fiscal Law (web or classroom-based)" or "Leadership Training." In this case, the requirement is to take a fiscal law course or to get training in an aspect of leadership – the choice of which course to take is a command decision. Generally, the list of highly recommended and suggested items is not an all inclusive list but provides a representative sample of the type of efforts to be considered. Specifically, for the 511 – Auditor series, there is a lengthy list of **Suggested Education/Training**. This is in consonance with the Naval Audit Service preferences for its auditors.

The ***Experience*** section reflects the number of years an employee will need to become fully competent at a given level. Expertise is gained during these years and enables the individual to competitively pursue more senior positions in the organization (such as an expert applying for a Senior Executive Service position; a journey level applying for a department head position; an expert budget officer applying to be a comptroller, etc.).

The final section – ***Certification*** – reflects the opportunity for an employee to demonstrate professional qualifications. There are a number of professional credentials for which the employee's examination fees may be reimbursed. While each have their own value, the foremost professional credentials for each job series are listed on the roadmap.

Occupation Series: ***501 - Financial Management Analyst***

Competency: *A combination of knowledge, skills, and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specific defined level of proficiency. Competencies build from Entry to Expert; any competency in a lower level should be assumed in the higher levels.*

Acronyms used are explained in the Glossary of Terms Used at the end of the Roadmap

Technical Skills

Competency	Entry	Journey	Expert
1) **Accounting Concepts**	Basic knowledge of the importance of accounting procedures and processes, including basic concepts of budgetary and or proprietary accounting. **Examples:** Understands why trial balances and monthly financial statements are created. Understands what information is generated by various systems.	Working knowledge of general accounting procedures and processes. Understands how to use budgetary and or proprietary accounting information to analyze issues and provide solutions. **Examples:** Properly posts accruals and expenditures. Responds to higher headquarters relative to questions on financial statements or other monthly accounting information.	Expert knowledge of the use of general accounting procedures and processes. Understands how to recommend modifications to accounting processes. **Examples:** Provide applicable guidance within the activity or to subordinate activities. Reviews processes to ensure compliance with higher headquarters' and external guidance. Recommend changes to improve business processes.
2) **Budget Execution**	Basic knowledge of the relationship of execution processes to PPBES. Basic knowledge of funds flow from higher headquarters to the executing activity level. **Examples:** Familiarity with funds usage documents, including but not limited to, project orders, work requests, MIPRs, contracts, grants, cooperative agreements, etc., and understands concepts of commitments, obligations and expenditures. Knows the difference between an apportionment, allocation and suballocation.	Working knowledge of execution processes and the relationship to PPBES as well as in-depth knowledge of funds flow. Understands FM systems and methods of tracking budget execution sufficient to monitor fund usage in accordance with Congressional, DoD, DON, and activity guidance. **Examples:** Develops plan of action to mitigate deviation from plans. Prepares, reviews and edits execution reports and presentations. As delegated by the Comptroller, signs funding documents.	Expert knowledge of execution processes and ability to influence the processes. Understands the rules and processes to identify funding sources to solve funding issues, while ensuring compliance with applicable laws and regulations. **Examples:** Serves as a leader within the organization on the proper and appropriate use of the various funding documents. Recommends below threshold or above threshold reprogramming actions to solve funding issues. Presents and explains execution plan deviations to the Comptroller or Commander.

Encl (2)

Occupation Series: ***501 - Financial Management Analyst***

Technical Skills

Competency		Entry	Journey	Expert
3)	**Budget Formulation**	Basic knowledge of the formulation of an activity budget and the relationship to PPBES. Assists in preparing budget request documents. **Examples:** Knows the difference between the three budget cycles (DON, OSD, President's budget). Understands the role of the Congress in reviewing and passing authorization and appropriation acts. Basic knowledge of full funding and incremental funding.	Working knowledge of the formulation of an activity budget and the relationship to the overall DON/DoD budget. Prepares budget exhibits independently ensuring program plans are executable, justifiable, and defendable. **Examples:** Understands budget elements such as labor, non-labor and working capital fund purchases, and the importance of properly reflecting these categories in budget displays. Writes appeals to marks made by higher headquarters. Reviews executability of a program, while ensuring compliance with existing guidance, such as the DoD FMR, DON policy and budget guidance, acquistion regulations, etc..	Expert knowledge of budget formulation processes and external guidance, and has the ability to influence those processes. Understands when and how to recommend changes to senior management. **Examples:** Serving as a leader for assigned areas, reviews budget exhibits or summary budget data prepared by others to ensure compliance with DON direction. Represents the activity or DON at meetings with higher headquarters on budget review issues.
4)	**Financial Analysis**	Basic knowledge of financial analysis, such as predictive and trend analysis, plan-to-actual comparisons and other statistical methods, sufficient to assist in the preparation of periodic status reports and to provide basic analysis independently. Basic knowledge of how performance measures support organizational goals. **Examples:** Aware of the existence of performance measures such as obligation/expenditure benchmarks for various appropriations, steaming hours, cash levels, unobligated balances, etc.. Assists in researching and analyzing issues to determine their potential for meeting organizational needs.	Working knowledge of financial analysis, research, forecasting and planning sufficient to produce financial information and support decision making. Understanding of performance measures as they relate to activity/DON/DoD objectives. **Examples:** Uses analysis to address activity problems. Recommends alternative courses of action should performance measures not be on target. Provides authoritative commentary to higher levels on business information and performance.	Expert knowledge of financial analysis, research, forecasting and planning sufficient to produce financial information and make decisions. Understanding of performance measures as they relate to activity, DON or DoD objectives. **Examples:** Refines and uses predictive, trend and plan-to-actual comparative analyses to make organizational-level decisions or change business strategies.

Occupation Series: ***501 - Financial Management Analyst***

Technical Skills

Competency		Entry	Journey	Expert
5)	**Financial Systems and Reporting**	Basic knowledge of organizational financial management systems and financial reporting requirements.	Working knowledge of organizational and DON financial management systems, the data derived from the systems, and reporting requirements. Able to assist in reviewing and editing financial reports and to recommend corrective actions.	Expert knowledge of organizational, DON and higher headquarters' financial management systems sufficient to guide activty-level interaction with and use of the systems. In depth understanding of financial reports and how the information is used in other non-FM related reports.
		Examples: Awareness of Managers' Internal Control (MIC) Program reporting requirements. Awareness that activities and the DON report on both operational and financial performance metrics. Awareness of the accounting system or internal management systems that house the requisite information. Prepares reports for management highlighting deviances from execution plans.	**Examples:** Prepares or provides input to Managers' Internal Control (MIC) Program reporting and understands the importance of the report. Ensures that data used to report on both operational and financial performance metrics is accurate. Advises customers of issues generated by a system, such as negative unliquidated obligations. Assists in preparing monthly financial statements.	**Examples:** Answers higher headquarters' questions if data is not translating properly between systems. Recommends changes to existing systems or processes to better manage financial operations. Serves as the organization's point of contact on financial reporting requirements. Influences changes to processes to achieve better reports.
6)	**Financial Rules and Regulations**	Basic knowledge of appropriations law and financial rules and regulations.	Working knowledge of appropriations law and financial rules and regulations. Ability to interpret these rules and regulations and make both budget formulation and execution recommendations.	Expert knowledge of appropriations law and financial rules and regulations.
		Examples: Understands basic concepts and differences between appropriated and revolving funds, and their general use. Understands that rules and regulations exist in multiple places, including the GAO Red Book, DoD FMR, DON Policy manual and OMB Circulars.	**Examples:** Understands that using the wrong color of money or spending more money than is allocated could lead to an Antideficiency Act violation. Advises customers on alternatives to ensure compliance with rules and regulations.	**Examples:** Serves as the organization's financial policy point of contact. Knows when to identify concerns and when to seek advice from higher headquarters when addressing particular issues.

Occupation Series: ***501 - Financial Management Analyst***

Leadership Skills

Competency	Entry	Journey	Expert
Interpersonal skills	x	x	x
Integrity/honesty	x	x	x
Flexibility	x	x	x
Accountability		x	x
Develop Others		x	x
Partnering		x	x
Strategic Thinking		x	x
Politcal Savvy			x
External Awareness			x
Vision			x

Business Acumen Skills

Competency	Entry	Journey	Expert
Ability to communicate effectively, orally and in writing	x	x	x
Ability to use computer software applications	x	x	x
Awareness of customer needs	x	x	x
Ability to solve problems		x	x
Ability to influence/negotiate		x	x

Occupation Series: ***501 - Financial Management Analyst***

Education/Training

Required	Entry	Journey	Expert
FM 101 *(web based)*	x	x	
Principles of DON Budgeting *(web based)*	x	x	
NWCF 101 *(web based)*	x	x	
Budget Execution *(web based; formerly Funds Usage Documents)*	x	x	
Fiscal Law *(web or classroom-based)*	x	x	x
PPBES course	x		
ADA Investigator's Training *(web based)*			x
Managers' Internal Control - MIC Program			x

Highly Recommended	Entry	Journey	Expert
PCC		x	
DFM&CS		x	x
EDFMTC		x	x
MIC Program	x	x	
Basic Governmental Accounting	x	x	x

Suggested	Entry	Journey	Expert
Bachelors degree	x	x	x
FM-related Graduate education		x	x
ASMC National PDI		x	x
ASMC mini-PDIs *(local)*	x	x	x
Executive Leadership Program		x	x
Leadership Training		x	x
ICAF			x
CFO Academy			x
War Colleges			x
DRMI			x

Occupation Series: 501 - Financial Management Analyst

Experience

Highly Recommended:	**Entry**	**Journey**	**Expert**
On the job FM assignments	3 total years	5 years at Journey level, 8 years in total	7 years at Expert level, 15 years in total
Recommended:	**Entry**	**Journey**	**Expert**
Rotational assignments *(within own Command or at other Command)*	One 3-6 month rotation	One 3-6 month rotation at this level, or at least 2 different full time positions within the overall 8 years of FM experience	One 3-6 month rotation at this level, or at least 4 different full time positions within the overall 15 years of FM experience

Certifications

Suggested	**Entry**	**Journey**	**Expert**
CDFM		x	x
CGFM		x	x

Glossary of Terms and Abbreviations Used

Acronym	**Explanation**
ACFE	Association of Certified Fraud Examiners
ADA	Antideficiency Act
AGA	Association of Government Accountants
ASMC	American Society of Military Comptrollers
ASMC PDI	ASMC Professional Development Institute
CDFM	Certified Defense Financial Manager
CFE	Certified Fraud Examiner
CFO	Chief Financial Officer - refer to the Chief Financial Officers Act of 1990 (P.L. 101-576)
CGFM	Certified Government Financial Manager
CPA	Certified Public Accountant
DFAS	Defense Finance and Accounting Service
DFM&CS	Defense Financial Management and Comptroller School
DoD	Department of Defense
DoD FMR Vol. 5	DoD Financial Management Regulation, Volume 5 - Disbursing Policy and Procedures
DoDIG	Department of Defense, Inspector General
DON	Department of the Navy
DRMI	Defense Resources Management Institute

Occupation Series: ***501 - Financial Management Analyst***

Glossary of Terms and Abbreviations Used

Acronym	Explanation
FISCAM	Federal Information System Controls Audit Manual (GAO/AIMD -12.19.6)
FM	Financial Management
FMR	Financial Management Regulations (DoD 7000.14-R)
GAAP	Generally Accepted Accounting Principles - the standard framework of guidelines for financial reporting. It includes the standards, conventions and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAO Red Book	An appropriations law resource, officially entitled *Principles of Federal Appropriations Law*, including its annual update. The Red Book is a complete reference to federal court and Comptroller General case law on appropriations.
GAO Yellow Book	*Government Auditing Standards, July 2007 Revision* (GAO-07-731G). The Yellow Book is a complete reference for standards for audits of government organizations, programs, activities, and functions, and of government assistance from others
ICAF	Industrial College of the Armed Forces, part of the National Defense University system
MIC Program	Managers' Internal Control Program - the DON MIC Program is governed by SECNAV Instruction 5200.35E
MIPR	Military Interdepartmental Purchase Request
NWCF	Navy Working Capital Fund
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
PCC	Practical Comptrollership Course
PPBES	Planning, Programming, Budgeting and Execution System
SECNAV	Secretary of the Navy
USC	United States Code - the official text of enacted federal laws, organized into 50 Titles. Title 5 concerns government operations and employees. Title 10 concerns the Armed Forces, and includes the *Uniform Code of Military Justice*.

Occupation Series: ***503 - Financial Technician***

Competency: *A combination of knowledge, skills, and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specific defined level of proficiency. Competencies build from Entry to Expert; any competency in a lower level should be assumed in the higher levels.*

Acronyms used are explained in the Glossary of Terms Used at the end of the Roadmap

Technical Skills

Competency		Entry	Journey	Expert
1)	**Accounting Standards and Techniques**	Basic knowledge of DON accounting policies, procedures and processes and applies these processes with guidance from lead and or supervisor. **Example:** Knowledge of source documents, systems flows, interfaces, and internal controls. Compiles routine financial reports.	Knowledge of DON, DFAS and generally accepted accounting policies, procedures, standards and techniques sufficient to apply these policies and procedures with minimal guidance from lead and or supervisor. **Example:** Able to analyze and reconcile erroneous data and to correct erroneous routine financial reports.	Knowledge and understanding of DON, DFAS and generally accepted accounting standards and techniques. **Example:** Able to apply accounting theory and practices to most types of accounting transactions.
2)	**Budget Execution**	Able to perform technician work in support of the preparation of basic financial documents. Understanding of assigned functional area and related budgetary requirements. **Example:** Able to support the analysis and tracking of basic financial transactions.	Able to work independently and carry out assignments in conformance with accepted budgetary or financial practices for the processing, analysis and tracking of a variety of financial transactions. Able to analyze routine financial transactions to determine variance from financial plan. **Example:** Uses a variety of budget exhibits and reports to identify variance from plan.	Knowledge of financial documents sufficient to select the appropriate one for various uses, and able to resolve issues concerning the processing and analysis of a variety of financial transactions. **Example:** Able to analyze financial transactions to determine variance from financial plan.
3)	**Budget Formulation**	Knowledge of the federal budget process. General knowledge of appropriations and authorization process and associated laws. **Example:** Able to perform general technician tasks associated with supporting the preparation of budget exhibits.	Knowledge and understanding of the relationships between different budget exhibits. Applies budgeting concepts and methods to complete routine budgetary documents during all phases of budget cycle. **Example:** Able to resolve routine budgetary issues and construct basic budget guidance.	Knowledge of DON budgetary concepts sufficient to formulate budget requests aligned with component goals and strategic objectives. **Example:** Able to formulate budgetary guidance and policies and resolve budgetary issues. Trains entry and journey levels on budgetary methods and concepts.

Encl: (3)

Occupation Series: ***503 - Financial Technician***

Technical Skills

Competency	Entry	Journey	Expert
4) Disbursing	Knowledge of disbursing policies and procedures (e.g. DoD FMR Vol 5), of various types of vouchers (collection/disbursement), and the procedures for processing various types of collection and disbursement vouchers. Knowledge of the requirements and methods for safeguarding public funds, accountable assets and documentation. **Example:** Able to perform general duties associated with vendor, Civilian and/or Military pay rules and regulations.	Knowledge of DoD disbursing policy and procedures in order to comply with legal and statutory requirements. Knowledge of the preparation and submission of documents for disbursement and/or collection of government funds sufficient to process vouchers accurately and within prescribed timelines. **Example:** Able to perform general and unique tasks supporting vendor, Civilian and/or Military pay transactions.	Technical proficiency sufficient to resolve issues and questions through the interpretation of DoD policy and procedures in order to be in compliance with legal and statutory requirements. **Example:** Resolves complex payment transactions. Maintains control over fiscal assets and negotiable instruments.
5) Financial Rules and Regulations	Knowledge of financial rules and regulations, and of routine requirements of the DoD FMR, DON instructions and local policies and procedures. Knows where to find basic regulations for reference. **Examples:** Knowledge of appropriated, reimbursable, revolving, trust, and nonappropriated funds.	Knowledge of financial rules and regulations, DoD, DFAS, and DON policy and procedures to ensure compliance with legal and statutory requirements for processing a variety of transactions. **Example:** Understands Antideficiency Act requirements and helps advise customers on alternatives to ensure compliance.	Able to train entry and journey level in federal financial rules and regulations, and to interpret and assist others with interpretation of federal financial rules and regulations. **Example:** Serves as the Organization's subject matter expert for financial policy in an assigned area.
6) Financial Planning and Analysis	Understands the use of financial planning and analysis in meeting organizational objectives. **Example:** Aware of performance measures such as cash level, unobligated balances and assets, and can assist in analyzing issues associated with them.	Able to apply appropriate financial planning and analysis tools consistent with organizational goals and strategic objectives. Able to calculate key financial metrics. **Example:** Uses results of own analyses to recommend alternatives to meet performance targets.	Able to analyze key financial metrics and make necessary adjustments to budget/plan to meet organizational goals. **Example:** Uses comparative analyses to make routine organization-level decisions or to recommend changes to organization-level business strategies.

Occupation Series: ***503 - Financial Technician***

Technical Skills

Competency	Entry	Journey	Expert
7) **Financial Reporting**	Knowledge of financial data and reports to evaluate financial status in preparation for applicable periodic reporting, and of organizational financial reporting cycles and due dates.	Knowledge of financial reports and able to complete reports for organization. Knowledge of internal controls points sufficient to apply concepts and methodologies of the local MIC Program, in accordance with local policies.	Technical proficiency in analysis of financial information and reports sufficient to evaluate command's position and performance in order to optimize the command's close-out process. Knowledge of DoD and DON MIC Program rules and regulations, and able to apply them at local command.
	Example: Compiles data for financial reports. Is aware of Managers' Internal Control (MIC) Program.	**Example:** Uses analysis to identify erroneous transactions, and takes action to ensure transactions meet all applications laws and regulations.	**Example:** Prepares MIC Program reports and responds to higher level inquiries concerning the report.
8) **Financial systems**	Understanding of the basic relationship between accounting/financial systems. Able to work with financial systems.	Working knowledge of the accounting/financial systems and how different processes affect the data in different systems.	Technical proficiency in accounting/financial systems and capable to manage information in an automated financial systems. Knowledge sufficient to trouble-shoot systems problems, identify the root causes of problems by the systems and propose solutions.
	Example: Aware of accounting and disbursing systems and their use in business processes.	**Example:** Analyzes vendor, civilian and/or military pay transactions to identify errors.	**Example:** Recommends changes to improve existing systems or processes, and manages implementation of process changes.

Occupation Series: ***503 - Financial Technician***

Leadership Skills

Competency	Entry	Journey	Expert
Interpersonal skills	x	x	x
Integrity/honesty	x	x	x
Flexibility	x	x	x
Accountability		x	x
Partnering		x	x
Develop Others			x
External Awareness			x

Business Acumen Skills

Competency	Entry	Journey	Expert
Ability to communicate effectively, orally and in writing	x	x	x
Ability to use computer software applications	x	x	x
Awareness of customer needs	x	x	x
Ability to solve problems		x	x
Ability to influence/negotiate		x	x

Occupation Series: ***503 - Financial Technician***

Education/Training

Highly Recommended	Entry	Journey	Expert
Introduction to Disbursing	x		
Defense Property Accountability *(Class I, II and minor)*	x	x	
FM 101 *(web based)*	x	x	
Principles of DON Budgeting *(web based)*	x	x	
Budget Execution *(web based; formerly Funds Usage Documents)*	x	x	
PPBES course	x	x	
NWCF 101 *(web based)*		x	x
Managers' Internal Control - MIC Program		x	x
Basic Governmental Accounting		x	x
Fiscal Law *(web or classroom-based)*	x	x	x

Suggested	Entry	Journey	Expert
ASMC mini-PDIs *(local)*	x	x	x
ASMC PDI			x
EDFMTC			x
Leadership Training			x

Occupation Series: ***503 - Financial Technician***

Experience

Recommended:	Entry	Journey	Expert
On the job FM assignments	3 total years	5 years at Journey level, 8 years in total	7 years at Expert level, 15 years in total
Rotational assignments *(within own Command or at other Command)*	n/a	One 3-6 month rotation at this level, or at least 2 different full time positions within the overall 8 years of FM experience	One 3-6 month rotation at this level, or at least 4 different full time positions within the overall 15 years of FM experience

Certifications

Suggested	Entry	Journey	Expert
CDFM			x

Glossary of Terms and Abbreviations Used

Acronym	Explanation
ACFE	Association of Certified Fraud Examiners
ADA	Antideficiency Act
AGA	Association of Government Accountants
ASMC	American Society of Military Comptrollers
ASMC PDI	ASMC Professional Development Institute
CDFM	Certified Defense Financial Manager
CFE	Certified Fraud Examiner
CFO	Chief Financial Officer - refer to the Chief Financial Officers Act of 1990 (P.L. 101-576)
CGFM	Certified Government Financial Manager
CPA	Certified Public Accountant
DFAS	Defense Finance and Accounting Service
DFM&CS	Defense Financial Management and Comptroller School
DoD	Department of Defense
DoD FMR Vol. 5	DoD Financial Management Regulation, Volume 5 - Disbursing Policy and Procedures
DoDIG	Department of Defense, Inspector General
DON	Department of the Navy
DRMI	Defense Resources Management Institute

Occupation Series: ***503 - Financial Technician***

Glossary of Terms and Abbreviations Used

Acronym	Explanation
EDFMTC	Enhanced Defense Financial Management Training Course
FISCAM	Federal Information System Controls Audit Manual (GAO/AIMD -12.19.6)
FM	Financial Management
FMR	Financial Management Regulations (DoD 7000.14-R)
GAAP	Generally Accepted Accounting Principles - the standard framework of guidelines for financial reporting. It includes the standards, conventions and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAO Red Book	An appropriations law resource, officially entitled *Principles of Federal Appropriations Law*, including its annual update. The Red Book is a complete reference to federal court and Comptroller General case law on appropriations.
GAO Yellow Book	*Government Auditing Standards, July 2007 Revision* (GAO-07-731G). The Yellow Book is a complete reference for standards for audits of government organizations, programs, activities, and functions, and of government assistance from others
ICAF	Industrial College of the Armed Forces, part of the National Defense University system
MIC Program	Managers' Internal Control Program - the DON MIC Program is governed by SECNAV Instruction 5200.35E
MIPR	Military Interdepartmental Purchase Request
NWCF	Navy Working Capital Fund
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
PCC	Practical Comptrollership Course
PPBES	Planning, Programming, Budgeting and Execution System
SECNAV	Secretary of the Navy
USC	United States Code - the official text of enacted federal laws, organized into 50 Titles. Title 5 concerns government operations and employees. Title 10 concerns the Armed Forces, and includes the *Uniform Code of Military Justice*.

Occupation Series: ***505 - Financial Manager***

Competency: *A combination of knowledge, skills, and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specific defined level of proficiency. Competencies build from Entry to Expert; any competency in a lower level should be assumed in the higher levels.*

Note: *Within the DON, the use of the 505 series is reserved for senior Financial Managers and are therefore considered Experts. The roadmap will only provide information at the Expert level. Individuals should gain knowledge, training, experience, and any other applicable skills at the journey or expert level within the 501, 510, or 511 series first. Therefore, there is no information below for the Entry and Journey levels.*

Acronyms used are explained in the Glossary of Terms Used at the end of the Roadmap

Technical Skills

Competency	Entry	Journey	Expert
1) **Accounting**	N/A	N/A	Expert knowledge of accounting principles, concepts, standards and processes. Directs changes to processes to ensure compliance with accounting standards. The command point of contact for all aspects of accounting. **Example:** Applies principles of accounting to the design of processes that accurately record documents for reporting and activity decision-making purposes. Interprets financial statements and determines areas for improvement. Understands the dynamics of managerial vs financial accounting.
2) **Budgeting**	N/A	N/A	Expert knowledge of budget formulation, preparation, presentation, justification and execution, and associated internal and external reporting requirements for DON, DoD and Congress sufficient to formulate authoritative resource requirements; translate programmatic plans/activities into logical, reasonable and defendable budget requests. Expert knowledge of funds flow and the rules and processes associated with budget exeuction. The command point of contact for all aspects of budgeting. **Example:** Guides preparation of authoritative, complete and fully conforming budget submissions that support programs of an activity. Determines appropriate funding alternatives to execute emergent mission requirements. Aligns budget requests with DON performance plans to meet strategic goals. Serves as leader within an organization on the proper and appropriate use of funding documents. Leads discussion on deviation from execution plans with the Commander and other senior management.

Encl: (4)

Occupation Series: ***505 - Financial Manager***

Competency	Entry	Journey	Expert
4) **Financial Systems & Reporting**	N/A	N/A	Expert knowledge of federal, DoD, and DON financial management reporting and systems requirements. Directs or recommends changes to financial systems to improve processes or comply with regulations and laws. Functions as the command lead for financial systems and reports. **Example:** Leads command efforts to improve financial processes to assist in producing certifiable and auditable financial statements. Participates and or leads Command discussions on the Financial Improvement Program. Leads command Managers' Internal Control review.
5) **Stewardship**	N/A	N/A	Expert knowledge of financial analysis, forecasting and planning methods, techniques and products sufficient to ensure financial aspects of command forecasts, plans and strategies are consistent with DON and DoD-wide goals and strategic initiatives. Functions as the organization's expert on the relationship between performance measures and accounting and financial systems and reports. Expert knowledge of internal control measures and mechanisms to manage and control funds. Expert knowledge of command, DON and DoD organizations and organizational relationships, operations and regulations - financial and non-financial - sufficient to guide the development and implementation of strategic plans for financial management. **Example:** Leads activity efforts to resolve any issues revealed during reviews, investigations or audits of financial operations. Provides recommendations on financial changes to improve activity or DON performance measures.

Occupation Series: ***505 - Financial Manager***

Leadership Skills

Competency	Entry	Journey	Expert
Interpersonal skills			x
Integrity/honesty			x
Flexibility			x
Accountability			x
Develop Others			x
Partnering			x
Strategic Thinking			x
Politcal Savvy			x
External Awareness			x
Vision			x

Business Acumen Skills

Competency	Entry	Journey	Expert
Ability to communicate effectively, orally and in writing			x
Ability to use computer software applications			x
Ability to solve problems			x
Awareness of customer needs			x
Ability to influence/negotiate			x

***Occupation Series:* 505 - Financial Manager**

Education/Training

Required	Entry	Journey	Expert
Education and experience, as mandated by OPM Standards			x
Fiscal Law *(web or classroom-based)*			x
Governmental Accounting			x
DFM&CS			x
EDFMTC			x
Leadership Training			x
Managers' Internal Control - MIC Program			x

Highly Recommended	Entry	Journey	Expert
ASMC National PDI			x
ASMC mini-PDIs *(local)*			x
Professional Conferences			x

Suggested	Entry	Journey	Expert
FM-related Graduate education			x
ICAF			x
CFO Academy			x
War Colleges			x

Experience

Highly Recommended:	Entry	Journey	Expert
On the job FM assignments			7 years at Expert level, 15 years in total

Suggested:	Entry	Journey	Expert
Rotational assignments either in FM or other discipline *(within own Command or at other Command)*			One 3-6 month rotation at this level, or at least 4 different full time positions within the overall 15 years of FM experience

Occupation Series: ***505 - Financial Manager***

Certifications

Suggested	Entry	Journey	Expert
CDFM			x
CGFM			x
CPA			x

Glossary of Terms and Abbreviations Used

Acronym	Explanation
ACFE	Association of Certified Fraud Examiners
ADA	Antideficiency Act
AGA	Association of Government Accountants
ASMC	American Society of Military Comptrollers
ASMC PDI	ASMC Professional Development Institute
CDFM	Certified Defense Financial Manager
CFE	Certified Fraud Examiner
CFO	Chief Financial Officer - refer to the Chief Financial Officers Act of 1990 (P.L. 101-576)
CGFM	Certified Government Financial Manager
CPA	Certified Public Accountant
DFAS	Defense Finance and Accounting Service
DFM&CS	Defense Financial Management and Comptroller School
DoD	Department of Defense
DoD FMR Vol. 5	DoD Financial Management Regulation, Volume 5 - Disbursing Policy and Procedures
DoDIG	Department of Defense, Inspector General
DON	Department of the Navy
DRMI	Defense Resources Management Institute
EDFMTC	Enhanced Defense Financial Management Training Course
FISCAM	Federal Information System Controls Audit Manual (GAO/AIMD -12.19.6)
FM	Financial Management
FMR	Financial Management Regulations (DoD 7000.14-R)

***Occupation Series:* 505 - Financial Manager**

Glossary of Terms and Abbreviations Used

Acronym	Explanation
GAAP	Generally Accepted Accounting Principles - the standard framework of guidelines for financial reporting. It includes the standards, conventions and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAO Red Book	An appropriations law resource, officially entitled *Principles of Federal Appropriations Law*, including its annual update. The Red Book is a complete reference to federal court and Comptroller General case law on appropriations.
GAO Yellow Book	*Government Auditing Standards, July 2007 Revision* (GAO-07-731G). The Yellow Book is a complete reference for standards for audits of government organizations, programs, activities, and functions, and of government assistance from others
ICAF	Industrial College of the Armed Forces, part of the National Defense University system
MIC Program	Managers' Internal Control Program - the DON MIC Program is governed by SECNAV Instruction 5200.35E
MIPR	Military Interdepartmental Purchase Request
NWCF	Navy Working Capital Fund
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
PCC	Practical Comptrollership Course
PPBES	Planning, Programming, Budgeting and Execution System
SECNAV	Secretary of the Navy
USC	United States Code - the official text of enacted federal laws, organized into 50 Titles. Title 5 concerns government operations and employees. Title 10 concerns the Armed Forces, and includes the *Uniform Code of Military Justice*.

Occupation Series: ***510 - Accountant***

Competency: *A combination of knowledge, skills, and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specific defined level of proficiency. Competencies build from Entry to Expert; any competency in a lower level should be assumed in the higher levels.*

Acronyms used are explained in the Glossary of Terms Used at the end of the Roadmap

Technical Skills

Competency		Entry	Journey	Expert
1)	**Accounting principles, policies and procedures**	Basic knowledge of DON accounting policies and procedures. Knowledge that the foundation for these policies and procedures derive from DoD and OMB and Generally Accepted Accounting Principles (GAAP). **Examples:** Understands DoD FMR chapters related to accounting. Understands the roles and responsibilities of DFAS vs. the activity. Understands portions of the GAO Yellow Book.	Working knowledge of accounting policies and procedures sufficient to understand the impact on financial systems, activity practices and financial statements, and to research and resolve accounting discrepancies. **Examples:** Provides substantive analysis and recommendations to change current practices to comply with policies. Identifies some deviations in accounting practices from GAAP. Understands cost accounting procedures and the impact on working capital funds.	Expert knowledge sufficient to evaluate impact of accounting policies and procedures on activity and/or DON policies and make/recommend changes when warranted. **Examples:** Influences DON or DoD procedures to improve accounting operations. Interprets financial statements and determines areas for improvement.
2)	**Budget Concepts**	Basic knowledge of the budget process and associated terminology. Basic knowledge of funds flow from higher headquarters to the executing activity level. **Examples:** Relates the value of accurate accounting information in the phases of the budget. Understands when to use various types of funding documents.	Working knowledge of DON appropriation and budget structure and the relationship to accounting information. **Examples:** Highlights inconsistencies between the budget structure and accounting tables and recommend alternatives. Supports budget reviews with current accounting data.	Expert knowledge of the relationship between budgets and accounting sufficient to guide the development of appropriate accounting structures to support budget execution activities. **Examples:** Working with others, provides solutions to activity or DON financial issues to avoid the need to use new funds to resolve an accounting issue, such as negative unliquidated obligations.

Encl (5)

Occupation Series: ***510 - Accountant***

Competency	Entry	Journey	Expert
3) **Financial Analysis**	Basic knowledge of financial analysis, such as predictive and trend analysis, plan-to-actual comparisons and other statistical methods, sufficient to assist in the preparation of periodic status reports and to provide basic analysis independently. Basic knowledge of how performance measures support organizational goals. **Examples:** Aware of the existence of performance measures such as cash levels, unobligated and unliquidated balances, etc.. Assists in researching and analyzing issues to determine their potential for meeting organizational needs.	Working knowledge of financial analysis, research, forecasting and planning sufficient to produce financial information and support decision making. Understanding of performance measures as they relate to activity objectives. **Examples:** Uses systems to address activity problems. Advises customers of issues generated by a system such as negative unliquidated obligations. Recommends alternative courses of action should performance measures not be on target. Provides authoritative commentary to higher levels on business information and performance.	Expert knowledge of financial analysis, research, forecasting and planning sufficient to produce financial information and make decisions. Understanding of performance measures as they relate to activity, DON or DoD objectives. **Examples:** Refines and uses predictive, trend and plan-to-actual comparative analyses to make organizational-level decisions or change business strategies.
4) **Financial Systems and Reporting**	Basic knowledge of organizational financial management systems and financial reporting requirements. **Examples:** Awareness of Managers' Internal Control (MIC) Program reporting requirements. Awareness that activities and the DON report on both operational and financial performance metrics. Awareness of the accounting system or internal management systems that house the requisite information.	Working knowledge of organizational and higher headquarters' financial management systems, the data derived from the systems, and reporting requirements. Able to assist in reviewing and editing financial reports and to recommend corrective actions. **Examples:** Prepares or provides input to Managers' Internal Control (MIC) Program reporting and understands the importance of the report. Ensures that data used to report on both operational and financial performance metrics is accurate. Assists in preparing monthly financial statements.	Expert knowledge of organizational, DON and higher headquarters' financial management systems sufficient to guide activity-level interaction in the use of the systems. In depth understanding of financial reports and how the information is used in other non-FM related reports. **Examples:** Answers higher headquarters' questions if data is not translating properly between systems. Recommends changes to existing systems or processes to better manage financial operations. Serves as the organization's point of contact on financial reporting requirements. Influences changes to processes to achieve better reports.

Occupation Series: ***510 - Accountant***

Competency	Entry	Journey	Expert
5) Financial Rules and Regulations	Basic knowledge of appropriations law and financial rules and regulations.	Working knowledge of appropriations law and financial rules and regulations. Ability to interpret these rules and regulations and make financial management recommendations.	Expert knowledge of appropriations law and financial rules and regulations.
	Examples: Understands basic concepts and differences between appropriated and revolving funds. Understands that rules and regulations exist in multiple places, including GAO Red Book, DoD FMR, DON Policy Manual, etc..	**Examples:** Understands that using the wrong color of money or spending more money than is allocated could lead to an Antideficiency Act violation. Advises customers on alternatives to ensure compliance with rules and regulations.	**Examples:** Based on accounting or other information, knows when to identify to concerns to and seek guidance from higher headquarters when addressing particular issues. Knows how to incorporate financial rules and regulations into systems or reports.

Occupation Series: ***510 - Accountant***

Leadership Skills

Competency	Entry	Journey	Expert
Interpersonal skills	x	x	x
Integrity/honesty	x	x	x
Flexibility	x	x	x
Accountability		x	x
Develop Others		x	x
Partnering		x	x
Strategic Thinking		x	x
Politcal Savvy			x
External Awareness			x
Vision			x

Business Acumen Skills

Competency	Entry	Journey	Expert
Ability to communicate effectively, orally and in writing	x	x	x
Ability to use computer software applications	x	x	x
Awareness of customer needs	x	x	x
Ability to solve problems		x	x
Ability to influence/negotiate		x	x

Occupation Series: ***510 - Accountant***

Education/Training

Required	Entry	Journey	Expert
Education and experience (*as mandated by OPM Standards)*	x	x	x
Governmental Accounting	x	x	x
Fiscal Law *(web or classroom-based)*	x	x	x
FM 101 *(web based)*	x	x	
Principles of DON Budgeting *(web based)*	x	x	
NWCF 101 *(web based)*	x	x	
PPBES course	x	x	
Budget Execution *(web based; formerly Funds Usage Documents)*	x	x	
Managers' Internal Control - MIC Program			x
Highly Recommended	**Entry**	**Journey**	**Expert**
ADA Investigator's Training *(web based)*			x
MIC Program	x	x	
AGA Conferences		x	x
Suggested	**Entry**	**Journey**	**Expert**
FM-related Graduate education		x	x
ASMC National PDI		x	x
ASMC mini-PDIs *(local)*	x	x	x
PCC		x	
DFM&CS		x	x
EDFMTC		x	x
Executive Leadership Program		x	x
ICAF			x
CFO Academy			x
War Colleges			x
DRMI			x

Occupation Series: ***510 - Accountant***

Experience

Highly Recommended:	Entry	Journey	Expert
On the job FM assignments	3 total years	5 years at Journey level, 8 years in total	7 years at Expert level, 15 years in total
Recommended:	**Entry**	**Journey**	**Expert**
Rotational assignments *(within own Command or at other Command)*	One 3-6 month rotation	One 3-6 month rotation at this level, or at least 2 different full time positions within the overall 8 years of FM experience	One 3-6 month rotation at this level, or at least 4 different full time positions within the overall 15 years of FM experience

Certifications

Suggested	Entry	Journey	Expert
CPA		x	x
CDFM		x	x
CGFM		x	x

Glossary of Terms and Abbreviations Used

Acronym	Explanation
ACFE	Association of Certified Fraud Examiners
ADA	Antideficiency Act
AGA	Association of Government Accountants
ASMC	American Society of Military Comptrollers
ASMC PDI	ASMC Professional Development Institute
CDFM	Certified Defense Financial Manager
CFE	Certified Fraud Examiner
CFO	Chief Financial Officer - refer to the Chief Financial Officers Act of 1990 (P.L. 101-576)
CGFM	Certified Government Financial Manager
CPA	Certified Public Accountant
DFAS	Defense Finance and Accounting Service
DFM&CS	Defense Financial Management and Comptroller School
DoD	Department of Defense
DoD FMR Vol. 5	DoD Financial Management Regulation, Volume 5 - Disbursing Policy and Procedures
DoDIG	Department of Defense, Inspector General
DON	Department of the Navy
DRMI	Defense Resources Management Institute

Occupation Series: ***510 - Accountant***

Glossary of Terms and Abbreviations Used

Acronym	Explanation
EDFMTC	Enhanced Defense Financial Management Training Course
FISCAM	Federal Information System Controls Audit Manual (GAO/AIMD -12.19.6)
FM	Financial Management
FMR	Financial Management Regulations (DoD 7000.14-R)
GAAP	Generally Accepted Accounting Principles - the standard framework of guidelines for financial reporting. It includes the standards, conventions and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAO Red Book	An appropriations law resource, officially entitled *Principles of Federal Appropriations Law*, including its annual update. The Red Book is a complete reference to federal court and Comptroller General case law on appropriations.
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ICAF	Industrial College of the Armed Forces, part of the National Defense University system
MIC Program	Managers' Internal Control Program - the DON MIC Program is governed by SECNAV Instruction 5200.35E
MIPR	Military Interdepartmental Purchase Request
NWCF	Navy Working Capital Fund
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
PCC	Practical Comptrollership Course
PPBES	Planning, Programming, Budgeting and Execution System
SECNAV	Secretary of the Navy
USC	United States Code - the official text of enacted federal laws, organized into 50 Titles. Title 5 concerns government operations and employees. Title 10 concerns the Armed Forces, and includes the *Uniform Code of Military Justice*.

Occupation Series: ***511 - Auditor***

Competency: *A combination of knowledge, skills, and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specific defined level of proficiency. Competencies build from Entry to Expert; any competency in a lower level should be assumed in the higher levels.*

Acronyms used are explained in the Glossary of Terms Used at the end of the Roadmap

Technical Skills

Competency		Entry	Journey	Expert
1)	**Audit Standards and Professional Practices**	Basic knowledge of professional auditing practices, generally accepted principles, standards, and DoDIG, Comptroller General and DON specific audit procedures. Basic knowledge of theories of professional accounting such as accrual accounting and double entry accounting. **Examples:** Understands audit-by-objectives, risk-based auditing concepts and compliance procedures on financial and performance audits. Use and apply GAGAS standards when preparing audit working papers. Understands internal control concepts and the Federal Managers' Financial Integrity Act (FMFIA).	Working knowledge of professional auditing practices, procedures, principles, standards and theories of professional accounting sufficient to interpret specific application to each audit. Knowledge of trends and developments in the auditing profession for financial and performance audits. **Examples:** Provides complete and accurate audit working papers and identifies and tests key internal controls associated with audit objectives and standards. Coordinates the results of external audits, including negotiations on conclusions, findings, recommendations, and potential monetary benefits.	Expert knowledge of auditing standards and professional auditing practices enabling explanation of applicable auditing standards, guidance, and direction to other auditors. Able to function as organizational expert for trends and developments in the auditing profession. Able to train entry/journey level auditors. **Examples:** Develops audit objectives and makes organizational decisions on risk priorities. Trains entry/journey levels to develop audit objectives, work papers, and prioritize risk. Interprets, trains, and makes audit decisions based on how FMFIA is applied and internal control weaknesses.
2)	**Audit Planning**	Basic knowledge of audit research, planning and scheduling processes. Basic knowledge on analysis of past audits, risk assessment techniques, and audit prioritization. **Examples:** Understands audit requirements and techniques in planning audits from the research phase to meeting scheduling requirements. Applies applicable DON regulations, circulars, and directives in conducting audits.	Working knowledge sufficient to assist in research, strategic planning, audit project planning and scheduling processes. **Examples:** Supports audit planning objectives, requirements and techniques in determining the audit program, milestones, staff size and skill mix needed to accomplish the audit mission in accordance with generally accepted auditing standards.	Expert knowledge to function sufficiently as an organizational lead to identify, interpret and make decisions on how to use research and strategic/project planning. Able to teach audit planning to entry/journey levels. **Examples:** Plans, identifies, interprets, trains, and continually monitors audit planning activities and techniques. Directs the audit mission and staff using the DON policies and regulations needed to conduct audits.

Encl: (6)

Occupation Series: ***511 - Auditor***

Technical Skills

Competency	Entry	Journey	Expert
3) **Audit Execution**	Basic knowledge of audit execution procedures from answering audit objectives to measuring potential weaknesses. Basic knowledge of evidence and documentation standards, data consolidation, and data safeguards used in audit. **Examples:** Aware of criteria for audit evidence and assists in the documentation phase. Utilizes physical, testimonial, documentary, and analytical audit evidence depending on scope of audit. Understands techniques for gathering audit evidence such as data mining.	Working knowledge of audit execution procedures. Able to function independently while implementing audit execution procedures that comply with the auditing standards and fully address the audit objective. **Examples:** Independently uses the different types of audit evidence when conducting an audit. Conducts interviews, audit tests, observations, comparative analyses, and applies relevant laws/regulations. Properly documents results and analysis of audit evidence. Uses analytical techniques to effectively plan and execute appropriate techniques during audits.	Expert knowledge of audit execution procedures and functions as organizational lead to ensure working papers and evidence meet quality control and peer review requirements. Able to train entry/journey levels in audit execution procedures. **Examples:** Reviews, edits and trains entry/journey levels on requirements and use of audit evidence. Prepares and presents analysis, reports and metrics of audit evidence to all levels.
4) **Audit Reporting**	Knowledge of audit-specific oral and written communication techniques used to support audit findings. **Examples:** Understands the elements of a finding and basis for recommendations. Writes clear, concise and complete audit working papers in the proper format, and provides input to the finding outline for use in the audit report. Applies audit follow-up and resolution techniques.	Working knowledge of audit-specific written and oral communications. **Examples:** Drafts sections of or completes an audit report that communicates conditions, causes, effects and recommendations. Assists entry level with finding outlines and /or finding drafts. Proficient on the audit follow-up and resolution process.	Expert knowledge on audit specific written and oral communications and ability to train entry/journey levels. **Examples:** Reviews, edits and trains the entry/journey levels in creating audit reports. Interprets, and trains the entry/journey levels on the audit follow-up and resolution process through communication techniques.

Occupation Series: ***511 - Auditor***

Leadership Skills

Competency	Entry	Journey	Expert
Interpersonal skills	x	x	x
Integrity/honesty	x	x	x
Flexibility	x	x	x
Accountability		x	x
Develop Others		x	x
Partnering		x	x
Strategic Thinking		x	x
Politcal Savvy			x
External Awareness			x
Vision			x

Business Acumen Skills

Competency	Entry	Journey	Expert
Ability to communicate effectively, orally and in writing	x	x	x
Ability to use computer software applications	x	x	x
Awareness of customer needs	x	x	x
Ability to solve problems		x	x
Ability to influence/negotiate		x	x

***Occupation Series:* 511 - Auditor**

Education/Training

Required	Entry	Journey	Expert
Education and experience, as mandated by OPM Standards	x	x	x
Continuing Professional Education *(mandated by GAO's Government Auditing Standards)*	x	x	x

Highly Recommended	Entry	Journey	Expert
Government Auditing Standards *(GAO Yellow Book)*	x		
Basic Governmental Accounting	x		
Basic Governmental Auditing	x		
FM 101 *(web based)*	x		
NWCF 101 *(web based)*	x		
Budget Execution *(web based; formerly Funds Usage Documents)*	x		
Fiscal Law *(web or classroom-based)*	x	x	
Principles of DON Budgeting *(web based)*	x	x	
Managers' Internal Control - MIC Program	x	x	
PPBES course	x	x	x
ADA Investigator's Training *(web based)*			x

Occupation Series: ***511 - Auditor***

Education/Training

Suggested	Entry	Journey	Expert
FM-related Graduate education		x	x
ASMC National PDI		x	x
ASMC mini-PDIs *(local)*	x	x	x
Professional Conferences *(AGA, ACFE, other)*	x	x	x
PCC		x	
DFM&CS		x	x
EDFMTC		x	x
Leadership Training		x	x
ICAF			x
CFO Academy			x
War Colleges			x
DRMI			x
Workpaper Basics and Automated Workpapers	x		
Written Communi-cation for Auditors	x		
Prevention and Detection of Fraud	x		
Developing & Presenting Audit Findings	x		
Creative Thinking for Auditors	x		
Basic Contracting Concepts	x		
Basic Acquisition Concepts	x		
Auditor Interviewing Techniques	x		
Audit Presentation Skills *(Oral Communication)*	x		

***Occupation Series:* 511 - Auditor**

Education/Training

Suggested	Entry	Journey	Expert
Government Auditing: Planning to Reporting		x	
Auditing Performance Outcomes		x	
Fraud Boot Camp		x	
Writing Successful Audit Reports		x	
Contracting Concepts		x	
Statistical Sampling		x	
Team Developed Audit Reports		x	
Data Mining for Auditors		x	
Information Technology FISCAM *(General and Application Controls)*		x	
Audit Assignment Decision Making			x
Plan and Maintain Skills for Audit Leadership			x
Quick Response Auditing			x
Writing Value Added Audit Reports			x
Audit Project Manangement *(Planning to Reporting)*			x
Team Building for Audit Organizations			x
Reviewing Audit Reports			x

Occupation Series: ***511 - Auditor***

Education/Training

Suggested	Entry	Journey	Expert
Fraud Risk Assessment			x
Selling Audit Results			x
Lessons Learned from Report Editing			x
Advance Briefing Skills for Project Managers			x
Interpersonal Communication	x		
Introduction to Supervision/General Supervision		x	
Communication Skills for Supervisors		x	
Dealing with Difficult People		x	
Advanced Briefing Techniques		x	
Acquisition Concepts		x	
Seminar for New Managers			x
Conflict Management			x
Developing a Team			x
Coaching for Improved Performance			x
Counseling Skills			x
HRM for Supervisors			x
Workforce diversity			x
Advanced Acquisition Concepts			x
Advanced Contracting Concepts			x

Occupation Series: ***511 - Auditor***

Experience

Highly Recommended:	Entry	Journey	Expert
On the job FM assignments	3 total years	5 years at Journey level, 8 years in total	7 years at Expert level, 15 years in total

Certifications

Suggested	Entry	Journey	Expert
CPA		x	x
CGFM		x	x
CIA		x	x
CFE		x	x
Other Professional Audit Certifications		x	x

Glossary of Terms and Abbreviations Used

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DFM&CS	Defense Financial Management and Comptroller School
DoD	Department of Defense
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DoDIG	Department of Defense, Inspector General
DON	Department of the Navy
DRMI	Defense Resources Management Institute

Occupation Series: ***511 - Auditor***

Glossary of Terms and Abbreviations Used

Acronym	Explanation
EDFMTC	Enhanced Defense Financial Management Training Course
FISCAM	Federal Information System Controls Audit Manual (GAO/AIMD -12.19.6)
FM	Financial Management
FMR	Financial Management Regulations (DoD 7000.14-R)
GAAP	Generally Accepted Accounting Principles - the standard framework of guidelines for financial reporting. It includes the standards, conventions and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAO Red Book	An appropriations law resource, officially entitled *Principles of Federal Appropriations Law*, including its annual update. The Red Book is a complete reference to federal court and Comptroller General case law on appropriations.
GAO Yellow Book	*Government Auditing Standards, July 2007 Revision* (GAO-07-731G). The Yellow Book is a complete reference for standards for audits of government organizations, programs, activities, and functions, and of government assistance from others
HRM	Human Resources Management
ICAF	Industrial College of the Armed Forces, part of the National Defense University system
MIC Program	Managers' Internal Control Program - the DON MIC Program is governed by SECNAV Instruction 5200.35E
MIPR	Military Interdepartmental Purchase Request
NWCF	Navy Working Capital Fund
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
PCC	Practical Comptrollership Course
PPBES	Planning, Programming, Budgeting and Execution System
SECNAV	Secretary of the Navy
USC	United States Code - the official text of enacted federal laws, organized into 50 Titles. Title 5 concerns government operations and employees. Title 10 concerns the Armed Forces, and includes the *Uniform Code of Military Justice*.