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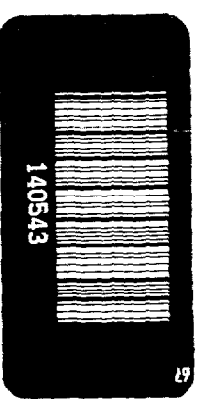
United States General Accounting Office

Report to the Chairman, Subcommittee
on Federal Services, Post Office, and
Civil Service, Committee on
Governmental Affairs, U.S. Senate

January 1990

**FEDERAL
EMPLOYEES**

**Commerce
Department's
Reclassification of
Three Managerial
Positions**



General Government Division

B-235439

January 18, 1990

The Honorable David Pryor
Chairman, Subcommittee on Federal Services,
Post Office, and Civil Service
Committee on Governmental Affairs
United States Senate

Dear Mr. Chairman:

This report responds to your request for GAO to determine whether job classifications were proper for three managerial positions within the Commerce Department's Office of Finance and Federal Assistance (OFFA). The positions are the Director, OFFA; the Director, Office of Financial Management; and the Chief, Financial Management Division. Government positions are placed in occupational groupings, and in 1984 and 1985 the Commerce Department placed the three positions in the administrative and clerical grouping. Each replaced a position that had been in the Accounting and Budget Group.

Your concerns were prompted by allegations you received of improper personnel practices concerning the reclassification of the three positions. It was alleged that (1) the positions were incorrectly classified, at least in part, to place unqualified persons in accounting positions and (2) the top accounting position at the departmental level was, by virtue of the misclassifications, relegated to too low a level relative to the importance of the accounting functions.

Results in Brief

After reading Commerce's classification documents, we asked the Office of Personnel Management's (OPM) Office of Classification, which develops the government's classification standards, to provide an advisory opinion as to whether the three positions were properly classified. OPM concluded that the most appropriate classification for the position of Director, Office of Financial Management, was in the Accounting and Budget Group. The position of Chief, Financial Management Division, according to OPM, appeared to fit into this category as well, but certain information about the position had to be clarified before a decision could be made.

In response, Commerce, in July 1989, revised the description of both positions and, saying it had originally misinterpreted the classification guidelines, reclassified them in the Accounting and Budget Group. Although we were unable to verify the reason for the misclassification

of these two positions, we agree that the positions as now described by Commerce meet the classification standard.

The third position, the OFFA director's position, is a Senior Executive Service (SES) position. Although OPM felt that classification in the Accounting and Budget Group was preferable, OPM accepted Commerce's classification of the OFFA director's position on the basis of authority agencies have in classifying SES positions. We agree with OPM's basis for accepting the classification.

We are concerned that Commerce, when filling the OFFA director's position in 1984 and again in 1986, may have violated merit system principles regarding fair and open competition. The possibility of such a violation is suggested by the nature and timing of certain personnel actions taken in filling the position that appear to have given an employee an unfair promotion advantage. Providing this advantage is also a prohibited practice under federal personnel laws. We are sending information about actions Commerce took to fill the position to the Office of the Special Counsel for its consideration; this independent office investigates allegations of prohibited personnel practices.

There are specific job series within occupational groupings. In July 1989, when Commerce redescribed and reclassified the position of Director, Office of Financial Management, it placed the position in the Financial Administration and Program Series in the Accounting and Budget Group. In redescribing this position, Commerce removed responsibility for technical supervision over accounting matters and assigned it to a lower level—grade 14—managerial position in the Accounting Series.

Our overall goal is to improve the government's financial management operations. OFFA provides technical supervision over Commerce's seven accounting systems that control over \$2 billion annually. Therefore, we believe supervision of the Department's accounting function should be at a higher managerial level. We also believe this manager should possess the qualifications necessary to provide the required technical supervision. In response, Commerce said it is establishing a new chief financial officer position, and, by the end of March 1990, expected to work out the organizational issues associated with the position.

Background

When a new position is proposed or when the duties and responsibilities of an existing position are changed, the position, according to federal

personnel law, must be classified or reclassified. The classification process provides a position with several critical elements: occupational series; job title; pay category (or pay plan); and, within the category, pay level or grade.

Before a position can be classified, a position description must be written. This document describes the actual tasks, duties, and responsibilities of the position and the relationship of that position to other positions.

Using the position description, a classifier evaluates the duties and responsibilities of the position against applicable Position Classification Standards, which are developed and issued by OPM. The comparison is made against each standard's classification factors in areas such as knowledge required by the position, scope and effect of the work, and supervision received and provided. On the basis of this evaluation and comparison, the classifier makes a judgment about the most appropriate job series, title, pay plan, and grade for the position.

The job series is a specific occupation within a group or family of occupations with broad similarities. The Commerce Department's personnel office placed the three OFFA positions in the "300" occupational group, which is titled "General Administrative, Clerical and Office Services Group." Within this group, the OFFA director's position was classified in the 301 series ("Miscellaneous Administration and Program Series"), and the two other positions were classified in the 345 series ("Program Analysis Series"). Accounting positions are in the 500 group ("Accounting and Budget Group"), specifically the 510 "Accounting Series."

Objectives, Scope, and Methodology

Our objectives were to determine whether

- the positions of Director, OFFA; Director, Office of Financial Management; and Chief, Financial Management Division were properly classified; and
- there was any basis for allegations received by the Subcommittee (1) that the reclassifications were done, at least in part, to place unqualified persons in accounting positions and (2) that the top accounting position at the departmental level was, by virtue of the misclassifications, relegated to too low a level relative to the importance of the accounting functions.

To carry out these objectives, we obtained position classification and other documents from the Commerce Department's Office of Personnel

and Civil Rights and the Office of Inspector General. We reviewed descriptions of OFFA's organizational alignment and history, forms showing personnel assignments to the positions, and personnel records showing the education and work experiences of position holders. We also reviewed federal personnel laws and regulations and OPM guidance on position classification and related matters.

We interviewed Commerce's Assistant Secretary for Administration and officials of the personnel office and OFFA to obtain information about the history and classification of the three positions and duties of those who hold the positions. We also obtained a list of the job series for financial management positions in the Washington, D.C. offices of seven other Commerce organizations.

OPM's Office of Classification assisted us in determining the propriety of the classifications. This office develops classification standards for governmentwide application and advises government agencies on classification matters.

Our work was done in Washington, D.C., intermittently between February 1989 and September 1989, in accordance with generally accepted government auditing standards. We received written comments on a draft of this report from the Commerce Department and OPM (see app. II and III) and oral comments from the Office of the Special Counsel (see p. 13).

OFFA and History of Positions

OFFA's responsibilities include providing the Commerce Department with

- administrative and operational policies and procedures on financial assistance programs, including grants, cooperative agreements, loans, and loan guarantees;
- policies and management services for financial and accounting matters, including review and approval of accounting systems;
- travel management policies and procedures;
- management of the Working Capital Fund and other resources; and
- administrative payments services to Department clients.

OFFA is under the Assistant Secretary for Administration. The Office of Financial Management, which includes the Financial Management Division, is one of five organizations within OFFA. (See app. I for OFFA's current organization.)

The Three Positions

Two of the three positions—Director, OFFA, and Director, Office of Financial Management (originally Chief, Financial Management Division)—were established the same year in which OFFA was formed, 1984. The third position—Chief, Financial Management Division (originally Chief, Financial Management Branch)—was established in 1985. Each was placed in the 301 or 345 series when established, and each replaced a position that had been in the 510 Accounting Series. According to their 1984 or 1985 position descriptions, each retained responsibility for Commerce Department accounting functions.

Each position, when established, was filled with a nonaccountant. Two of the three current incumbents were original office holders. The position of OFFA director has been held by the same person since 1984. The current Director of the Office of Financial Management was Chief of the Financial Management Branch when it was established in 1985. Although the original office holder of the position of Chief, Financial Management Division (now Office of Financial Management) left Commerce in 1986, and personnel records were no longer available, a statement by her former supervisor indicates that she was not an accountant.

OPM's Advisory Opinion

Because the 301 and 345 series were used even though position descriptions showed responsibility for accounting functions, we asked OPM's Office of Classification if the job series for each position was proper. As a basis for its review, we gave the Office of Classification the position and organizational—classification—documents we received from Commerce's personnel office. The classification office gave its written opinion on June 2, 1989.

For the position of Director, OFFA, OPM's classification officials said there is often "no perfect" answer in assigning a job series for a management position at this level—the SES. The series, the officials said, depends on what the organization needs at the time and the expertise required to manage the organization. And, while the 505 Financial Management Series or the 510 Accounting Series may be preferable, the 301 classification was acceptable given the authority agencies have in classifying SES positions.

For the position of Director, Office of Financial Management, OPM officials said the most appropriate series would be the 510 Accounting Series rather than the 345 Program Analysis Series being used. This opinion was based on the position's duties, which require supervision over three accountants, and a Commerce evaluation statement, which

emphasized the technical expertise and responsibilities of the position over the purely supervisory responsibilities.

For the position of Chief, Financial Management Division, conflicting information clouded OPM's advisory opinion. OPM officials said the duties described in the position description clearly placed the position in the 510 Accounting Series. OFFA organization material, however, showed the position supervising six nonaccountants. This discrepancy, the OPM officials said, should be explained.

Commerce's Response to the OPM Opinion

We gave Commerce's personnel office a copy of OPM's opinion and asked it to (1) provide any additional information it believed would alter the opinion and, if none, (2) provide information on actions it intended to take to correct the classifications. The office changed the descriptions of the positions of Director, Office of Financial Management, and Chief, Financial Management Division, and, on July 20, 1989, reclassified the two positions. It said the positions had been misclassified because it had misinterpreted classification guidelines.

Regarding the position of Director, Office of Financial Management, Commerce's personnel officials said the position belongs in neither the 345 nor the 510 series. They said the position requires managerial expertise rather than a technical knowledge of accounting systems and, as such, the position description was inaccurate and would be revised to eliminate technical supervision over systems accounting work. They placed the position in the Financial Administration and Program Series, GS-501. This series includes work for which no other, more narrowly defined series within the Accounting and Budget Group is appropriate.

Regarding the position of Chief, Financial Management Division, Commerce's personnel officials said the position no longer was responsible for systems accounting—series 510—functions, and the position description would be rewritten accordingly. They placed the position in the 501 series because of program responsibilities for cash and debt management.

According to Commerce personnel officials, the professional accounting expertise within OFFA rests with the Chief, Accounting Systems and Review Division. The division chief is an accountant who reports to the Director, Office of Financial Management.

After reviewing Commerce's response and the two revised position descriptions, an OPM official said the 501 classification was acceptable for the two positions. He did not judge whether Commerce's reassignment of the accounting responsibilities was proper; he said agencies are responsible for organizing work in a manner that they, rather than OPM, see as best meeting their needs.

We agree with OPM that the current descriptions of the two positions fit the 501 classification. We also agree with OPM's basis for accepting the 301 classification for the Director, OFFA, position. Beyond what we asked OPM to determine, we have several concerns resulting from Commerce's actions in classifying and filling the OFFA positions. One concern involves the reason for the misclassifications; a second involves a possible merit system principle violation in filling the OFFA director's position; and the last concern involves the placement of OFFA's accounting responsibilities.

Unclear Why Misclassifications Occurred

Commerce officials said misclassifications were due to its staff's misinterpretation of OPM's classification guidelines. We are unclear as to how the misclassifications may have occurred given the significant differences in OPM's definitions of the 300 and 500 groups and the clarity of OPM's guidance in this classification area. However, because all records concerning the three positions were not available—the records retention period had expired—and because available records were incomplete, we could not conclusively determine the reasons for the misclassifications. Nevertheless, because of the differences in definition and the clarity of OPM's guidance, we still do not understand how misinterpretations could have occurred.

OPM's guidance says differences between diverse occupational groups are relatively simple to make. We believe that OPM's definitions of the 300 and 500 groups make them diverse. OPM defines the 300 occupational group to include jobs which are of "... a general clerical and administrative nature." In clear contrast, the 500 group includes jobs which are of "... an accounting, budget administration, related financial management, or similar nature."

OPM's guidance also addresses specific job series (e.g., 501, 510) to be used after the occupational group has been established. Accounting was the only professional work in the two positions when they were established and, as such, would appear to have determined the position series, which would be 510. OPM establishes qualification requirements for all occupations to ensure successful performance. For "professional"

occupations such as accounting, OPM has established minimum qualification requirements. Under the federal classification system, as long as performance or technical supervision of "professional" work is required, the professional qualification requirements generally determine the series classification of the position.

Still another factor raises a question about the explanation. Each of the misclassified positions replaced one which had previously been classified in the 510 Accounting Series and, although other functions were added or deleted as a result of various reorganizations, accounting responsibilities were retained. This, together with OPM's guidance, would clearly make the 500 group the only appropriate occupational category in which to place the positions.

This is true as well for the position of Director, OFFA, when it was established in 1984. It was a GM-15 position then, rather than today's SES-level position. Like today however, the position was placed in the 301 series. Among the position's duties was the oversight of the design and modification of Commerce's accounting systems to insure that they embody generally accepted accounting principles and standards. We gave the 1984 position description to OPM's Office of Classification and asked if the 301 series was appropriate. An OPM classification official said the position should have been classified in the 510 Accounting Series.

Possible Merit System Violation

Allegations were made to the Subcommittee that Commerce's reclassifications were done, at least in part, to place unqualified individuals in accounting positions. Merit system principles (5 U.S.C. Section 2301(b)(1)) require federal career positions to be filled on the basis of open and fair competition. It is a prohibited personnel practice (5 U.S.C. Section 2302(b)(6)) to "grant any preference or advantage not authorized by law . . . including defining the scope or manner of competition or the requirements for any position . . ." to give an advantage to a particular individual.

Commerce took a series of actions to reclassify and fill at least one of the positions, the directorship of OFFA, which, when taken together, appear to have resulted in an advantage being given to one employee for promotion. The sequence and nature of these actions raise concerns about the reason for the reclassification and the merits of the selection process. A summary of those actions and our analysis follows.

Actions Taken to Reclassify and Fill the OFFA Director's Position

April 1, 1984: The Director, Office of Federal Assistance, GM-1101 (General Business and Industry Series)-15, was detailed to the position of Director for Finance, Executive Service (ES)-510 series. The detail, we believe, was improper. OPM's qualification standards require that a person detailed to a position be qualified for it. OPM requires persons appointed to accounting positions to have a college degree in accounting, or a degree that includes at least 24 semester hours of accounting, or the equivalent in education and experience. According to her employment application, which she submitted for the OFFA director's position, the Director had neither an accounting degree nor the equivalent education and experience. OPM's requirement has been in effect since before 1984.

August 12, 1984: The detail was terminated, and the Director returned to the Office of Federal Assistance.

August 15/16, 1984: OFFA and the position of Director, OFFA, GM-301-15 were established. This new position consolidated the departmental accounting and financial management responsibilities of the former position of Director for Finance—an SES position—and the functions of the Office of Federal Assistance. The new position retained responsibility for supervising another unit headed by a GM-15. None of the documents we received from Commerce to describe and support the reclassifications explain why the job series was not kept in the 510 series or why the position was not put into the SES. This latter action is puzzling because (1) the new position retained most of the significant responsibilities of the abolished SES position (Director for Finance) and (2) the holder of the position would be responsible for supervising a subordinate who would also be a grade 15. It seems unusual to us to reorganize and end up with a director's position that is graded no higher than a unit being supervised. Of the six program directors who reported to the Assistant Secretary for Administration in 1984, only the OFFA director was not an SES member.

September 2, 1984: The Director, Office of Federal Assistance, was laterally reassigned to the position of Director, OFFA.

October 15, 1985: A position description for Director, OFFA, was approved upgrading it to the SES level. The functions of the executive position, which was placed in the 301 series, were the same as the grade 15 position.

April 28, 1986: The SES position of Director, OFFA, was advertised.

December 7, 1986: The Director, OFFA, GM-301-15, was promoted to the senior executive position of Director, OFFA, ES-301. According to Commerce personnel officials, records showing how Commerce considered applicants' qualifications were no longer available; the retention period had expired.

As a grade 15, the employee would not have been eligible to move laterally into an SES position. If the position of OFFA director had been placed into the 510 Accounting Series, the employee would not have qualified for it. Therefore, by making the original OFFA director's position a grade 15 position and by classifying the new position into a nonaccounting series, Commerce was able to noncompetitively reassign this employee to it. While in the grade 15 position, this employee, by virtue of the experience gained in the position and the similarity of the two jobs, appeared to have gained a competitive advantage for promotion to the executive level position. Such an advantage, which federal personnel law prohibits, would have prevented or significantly restricted fair and open competition.

Regarding the actions surrounding the OFFA director's position, we are unable to make a conclusive determination as to whether Commerce violated federal personnel laws. Such a determination would have required an investigation that is more appropriate for the Office of the Special Counsel. This independent office investigates allegations of prohibited personnel practices and requests that the Merit Systems Protection Board take corrective or disciplinary action as appropriate. Accordingly, we are referring our findings on the filling of the OFFA director's position to the Office of the Special Counsel for its consideration.

Supervision Over Accounting Should Be at a Higher Level

The last allegation we addressed concerns "position management." According to the allegation, Commerce is too large and too complex to have as its highest ranking accountant someone at the grade 14 level. The allegation was premised on Commerce's use of the 301 and 345 job series for OFFA management positions.

The allegation implies that OFFA's accounting responsibilities are too technical and significant to have nonaccountants in charge. Commerce has reclassified the two 345 series positions since the Subcommittee received the allegation. However, the top 510 accounting position at OFFA, which is to provide accounting policies to all of Commerce's organizational units and to review and approve Commerce's accounting systems, remains at the grade 14 level.

According to Commerce and the July 1989 reclassifications, supervision of the technical aspects of the accounting function is not with the position of Director, OFFA, or the position of Director, Office of Financial Management, a grade 15 position. Rather, it is with the next lower organizational level, the Chief of the Accounting Systems and Review Division, a grade 14 position.

In making this organizational change, Commerce, in our view, inappropriately deemphasized the importance of technical supervision over accounting matters. From a governmentwide perspective, we have been stressing the need for the government to make a major effort to rebuild its financial management structure.¹ This is because the government's financial management systems too often are antiquated and do not provide needed internal controls or the information required for effective management, program, funding, and revenue-generating decisionmaking.

A vital element of the financial management structure in any agency is its accounting systems and the technical competence of the personnel charged with managing them. Commerce has seven accounting systems, and these systems must be designed and operated in a manner to account for and control Commerce's annual budget of over \$2 billion. Neither the Director, OFFA, nor the Director, Office of Financial Management, possess the necessary qualifications to provide technical supervision over the Department's accounting systems.

The grade 14 position at OFFA oversees the technical aspects of the seven accounting systems. According to the design of the federal classification system, a position should be graded in a manner that is consistent with the level of responsibility assigned to it and in a manner that would reflect the level of technical knowledge, skills, and abilities necessary to carry out that responsibility. In addition, generally accepted position management principles suggest that the position should be graded consistently with the supervisory level afforded accounting in subordinate components.

In our opinion, the grade 14 level is inconsistent with the level of responsibility assigned to Commerce's top accounting position. It is also

¹See, for example, Managing The Cost Of Government: Building An Effective Financial Management Structure (GAO/AFMD-85-35 and 35-A, Feb. 1985); Statement of Charles A. Bowsher, Comptroller General of the United States, Before the Committee on Governmental Affairs, United States Senate (regarding the Federal Financial Management Reform Act of 1987, GAO/T-AFMD-87-18, July 23, 1987); and Transition Series: Financial Management Issues (GAO/OCG-89-7TR, Nov. 1988).

inconsistent with the supervisory level afforded accounting in other Commerce components, components that look to OFFA for accounting policy and systems oversight. For example, the head of the Financial Management Division in the National Oceanic and Atmospheric Administration is a grade 15 accountant (510 series) as is the head of the Finance Division in the Bureau of the Census.

Conclusions

While Commerce did misclassify certain positions and placed persons into those positions who did not have the accounting qualifications needed to do the work contained in the position descriptions, the issue of whether Commerce misclassified the positions to enable it to fill them with unqualified persons is more complicated. Because of insufficient documentation, we could not conclusively determine whether Commerce's actions constituted merit system violations or prohibited personnel practices. However, evidence that is available in connection with Commerce's reclassification and filling of the OFFA director's position indicates that merit system violations and prohibited personnel practices may have occurred. Taken together, the inappropriate detail, reclassifications, lateral reassignment, and position upgrade appear to have given an employee an advantage for promotion and could have prevented open and fair competition for the SES position that this person filled. The appearance or fact of providing an employee with an unfair advantage undermines the credibility of Commerce's merit selection program.

Regardless of whether Commerce committed merit system violations or prohibited personnel practices in reclassifying or filling the positions in question, we believe that supervision of the technical aspects of accounting is sufficiently important to require placement at a higher grade level than what resulted from the reclassifications. We believe this because of our overall goal of improving the government's financial management systems and because the person in the position must provide technical supervision over the Commerce Department's seven accounting systems that control over \$2 billion annually. Given this level of responsibility, we do not believe it is unreasonable to expect that the position be at the SES level. We also believe that filling the position should be on the basis of the candidate's demonstrated ability in accounting, budget execution, financial and management analysis, and systems development. Therefore, in keeping with OFFA's level of accounting responsibility within the Commerce Department, we believe the current organizational placement of technical supervision over accounting should be reevaluated.

Recommendation to the Secretary of Commerce

We recommend that the Secretary assign responsibility for technical supervision over the Department's accounting function to a higher-graded position. In assigning this responsibility, we urge the Secretary to consider placing the position at the SES level and to specify requirements for the position that include the knowledge, skills, and abilities necessary to provide competent technical supervision over accounting matters.

Agency Comments

Commerce agreed with our recommendation. In a letter dated December 15, 1989, the Assistant Secretary for Administration said that the Department is establishing a new chief financial officer position and, by the end of March 1990, expected to work out the organizational issues associated with the new position. The Assistant Secretary also agreed that the lack of documentation prevented a conclusive determination of merit system violations. Appendix II contains the full text of Commerce's comments.

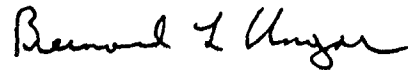
OPM comments addressed the classification issues for which the Office of Classification provided assistance. In a letter dated December 18, 1989, the Director of OPM indicated that the report accurately reflected the classification advice they provided. Appendix III contains the full text of OPM's comments.

The Office of the Special Counsel provided oral comments on December 6, 1989. Regarding the possible prohibited personnel practice, the Deputy Associate Special Counsel for Prosecution said that from the facts contained in the report the matter meets the Office's threshold criteria for investigation, and the Office would undertake such an investigation when the referral is made.

As agreed with the Subcommittee, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to the Secretary of Commerce; the Director, OPM; the Special Counsel, Office of the Special Counsel; and to others upon request.

Please contact me on 275-5074 if you or your staff have any questions concerning the report. Other major contributors are listed in appendix IV.

Sincerely yours,



Bernard L. Ungar
Director, Federal Human Resource
Management Issues

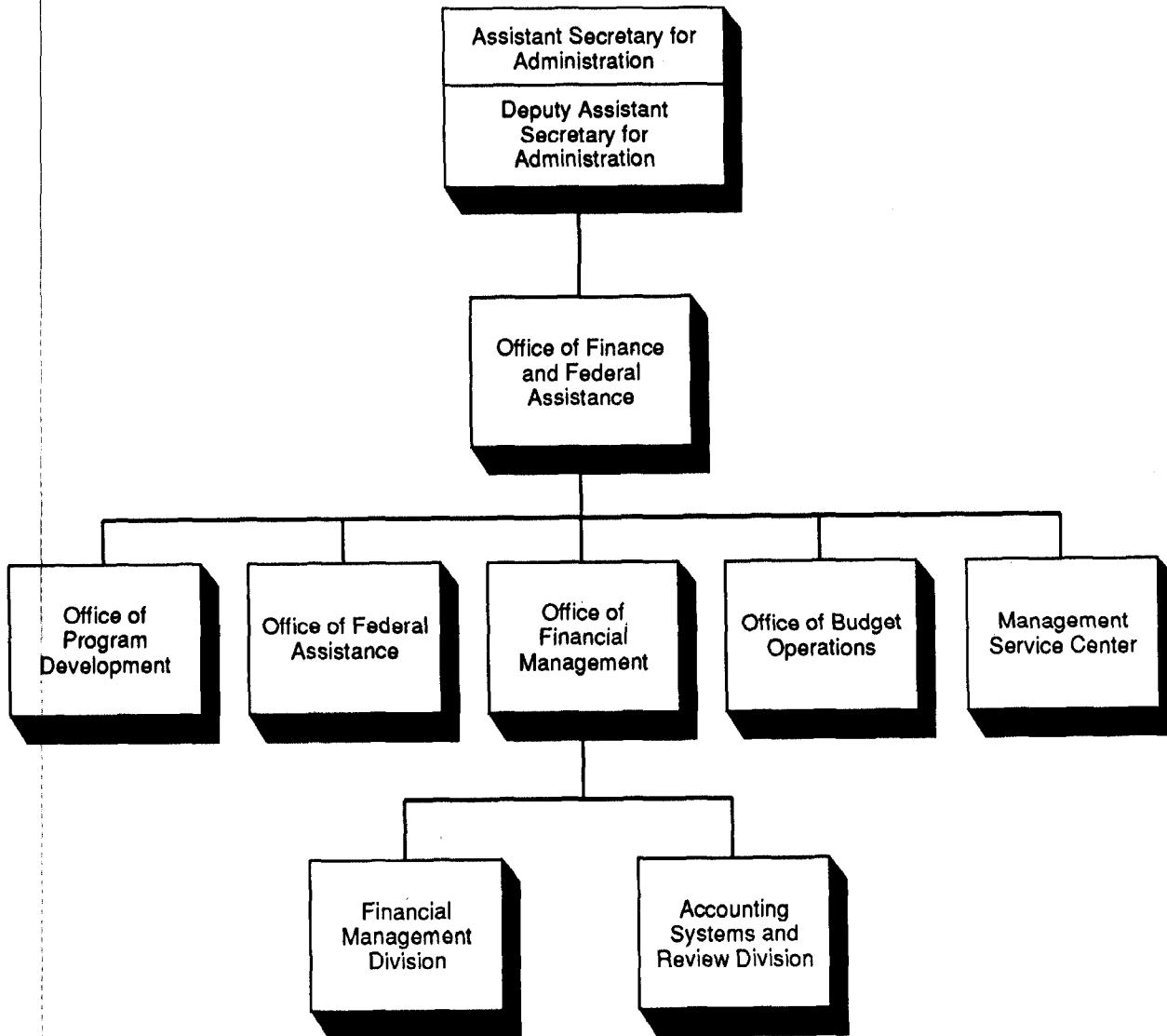
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Abbreviations

OFFA	Office of Finance and Federal Assistance
OPM	Office of Personnel Management
SES	Senior Executive Service

Organization of the Office of Finance and Federal Assistance (Effective May 12, 1987)



Comments From the Department of Commerce



UNITED STATES DEPARTMENT OF COMMERCE
The Assistant Secretary for Administration
Washington, D.C. 20230

DEC 15 1989

Mr. John M. Ols, Jr.
Director, Housing and
Community Development Issues
U.S. General Accounting Office
Washington, D.C. 20548

Dear Mr. Ols:

Thank you for your letter and draft of a proposed report regarding the reclassification of certain managerial positions at the Commerce Department.

In response to your recommendation, we have decided to establish a new chief financial officer position. The organizational issues associated with that decision have not been completely worked out yet, but we expect to complete the process within 90 days.

We agree that there is not sufficient documentation to support a conclusive determination of merit system violations. The lack of documentation is made even more difficult by the fact that key officials associated with the case are no longer employed by the Department.

I appreciate your report and the constructive suggestion regarding the accounting program. We will provide you with copies of the new position description and organization order when completed.

Sincerely,

A handwritten signature in cursive script that reads "Tom Collamore".

Thomas J. Collamore
Assistant Secretary
for Administration

Comments From the Office of Personnel Management



OFFICE OF THE DIRECTOR

UNITED STATES
OFFICE OF PERSONNEL MANAGEMENT
WASHINGTON, D.C. 20415

DEC 18 1989

Mr. Richard L. Fogel
Assistant Comptroller General
U. S. General Accounting Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Fogel:

Thank you for the opportunity to comment on your draft report entitled, Federal Employees: Reclassification of Certain Managerial Positions at the Commerce Department. The report accurately reflects OPM's role in advising you on the classification questions presented, and I am happy to have been of assistance.

Sincerely,


Constance Berry Newman
Director

Major Contributors to This Report

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