

**COMPETENCY MODEL FOR
Controller Audit Analyst 2023
CLASS CODE 1628**

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of **CONTROLLER AUDIT ANALYST**. (Numbers refers to the order of competencies in the Competency Bank.)

- 3. Judgment and Decision Making
- 4. Analytical Ability
- 20. Job Knowledge
- 29. Fact Finding
- 40. Credibility
- 47. Written Communication
- 50. Process Improvement
- 56. Awareness of the City Environment

On the following pages are descriptions of each competency, including a definition, the level of the competency required for the class (*italicized*, **bolded**, and underlined), examples of behavioral indicators, and satisfactory and superior performance levels.

3. JUDGMENT AND DECISION MAKING – Accurately assesses situations, seeks new information if necessary, and applies all available information to reach sound conclusions/formulate effective response.

Level of Competency Required by Job:

Level 1: Training and guidelines needed to respond to immediate situations within very specific function are provided (or supervisor available to assist).

Level 2: General information and guidance to assist in responding to a variety of situations across a range of circumstances are provided.

Level 3: Little guidance available for responding to a wide range of complex situations with far-reaching and/or enduring consequences.

Examples of Behavioral Indicators:

- Effectively responds to atypical situations.
- Asks questions or otherwise obtains additional relevant information to make a decision.
- Formulates a decision and necessary actions based on available facts.
- Correctly infers appropriate response based on information provided and existing policies, personal experience, and/or consultation with others.
- Discusses conclusions/possible responses with others before taking action as necessary.
- Considers impact of decisions on all affected parties.

Performance Levels:

Satisfactory

Correctly assesses routine and unusual situations and reaches appropriate conclusions for actions needed. Obtains additional information and/or consults with others as necessary.

Superior

Evaluates new situations accurately to establish an appropriate response or plan of action. Recognizes the impact on all affected parties, as well as the possible ramifications and/or repercussions of setting a precedent.

4. ANALYTICAL ABILITY – Identifies, obtains, and evaluates relevant information to establish relationships or patterns, cite causes, and reach logical conclusions.

Level of Competency Required by Job:

Level 1: Recognize similarities/differences in current situation to those previously encountered and is guided accordingly. Apply existing policies correctly. Ask pertinent questions or otherwise seek additional information to formulate appropriate response.

Level 2: Consider multiple, varied factors when evaluating a situation or issue. Seek additional information to provide further insight. Reach conclusions that logically follow from the information obtained.

Level 3: Consider a multitude of diverse factors, their interrelationships, the perspectives of others, alternative courses of action and their likely ramifications when evaluating information to reach a conclusion.

Examples of Behavioral Indicators:

- Obtains the necessary amount of relevant information.
- Recognizes the impact of each type of information on conclusions.
- Evaluates the quality/source of information when considering it.
- States the shortcomings of the information and, therefore, the analysis.

Performance Levels:

Satisfactory

Recognizes available relevant information, seeks additional information to consider, and reaches a conclusion. Provides sound, convincing justification for conclusions, citing relevant data and facts.

Superior

Uses a great deal of existing and obtained information and data to develop and evaluate alternatives and arrive at a final conclusion. Provides compelling arguments in support of conclusions.

20. JOB KNOWLEDGE – Knows information required to perform a specific job. Includes both widely available courses of study (for example, chemistry, human resources management, graphic arts) and City-specific information (parking regulation and ticketing practices; purchasing procedures; provisions of the City Charter).

Level of Competency Required by Job:

Level 1: Knowledge is concrete, factual, and/or procedural and may be defined by the organization. Situations in which it is applied are quite consistent.

Level 2: Knowledge is substantive and may be defined by an external trade, field, or profession. Situations in which it is applied vary and, as such, require breadth and depth of understanding.

Level 3: Knowledge is abstract, conceptual, and/or complex and may be supported by a well-defined academic discipline or authoritative sources (e.g., laws, ordinances, government guidelines/regulations/codes). Situations in which it is applied may vary greatly or be novel.

Examples of Behavioral Indicators:

- Performs work correctly/avoids technical (job content related) errors.
- Answers technical questions about work accurately.
- Asks few technical questions about the performance of routine work activities.
- Offers advice (“coaching”) to new employees regarding their work.
- Develops training programs for other employees.
- Sought out as a source of information by others.

Performance Levels:

Satisfactory

Sufficient job knowledge to perform work correctly independently. Answers technical questions about work correctly.

Superior

Expertise in technical job information sufficient to serve as a resource to others. May develop training manuals/ programs and/or give internal and/or external presentations related to work.

Job Knowledge Areas

- A. Knowledge of Generally Accepted Government Auditing Standards; American Institute of Certified Public Accountants Standards, and Generally Accepted Accounting Principles sufficient to assist project managers on audit or investigation projects.
- B. Knowledge of principles of public administration, accounting, budgeting, organization theory, and systems theory sufficient to help identify governmental performance or integrity issues.
- C. Knowledge of accounting, financial and management information systems sufficient to help identify irregularities, errors, or integrity issues.
- D. Knowledge of techniques of identifying, preserving and presenting evidence sufficient to substantiate audits and investigative findings and maintain confidentiality to protect the integrity of the project such as safeguarding information.
- E. Knowledge of privacy rules sufficient to protect private information collected during the course of audit/investigative projects such as taxes, social security, and other private information not meant for release to the public.
- F. Knowledge of principles of risk assessment and internal control evaluation sufficient to identify deficiencies and issues of non-compliances at Departments and entities audited by the controller such as prioritizing areas that need audit attention and contractors not complying with contracts.
- G. Knowledge of program evaluation, performance measurement and cost-benefit analysis sufficient to identify opportunities of improving the efficiency and effectiveness of City Departments and Programs such as using standards to aid in measuring effectiveness, performance, and outcomes.
- H. Knowledge of statistical methods, including qualitative and quantitative analysis and statistical sampling sufficient to support audit/investigative objectives.
- I. Knowledge of city personnel rules, policies and procedures sufficient to identify issues of non-compliance in the audit/investigative process, such as issues of payroll fraud, code violations, and misuse of City Funds.

29. FACT FINDING – Obtains required information through questioning, review of existing materials, or securing new materials to answer a question or address a problem.

Level of Competency Required by Job:

Level 1: Look up information available in the workplace (including use of the internet) or by asking questions of co-workers or supervisor.

Level 2: Interview individuals and/or obtain necessary information from files, the library, and/or the internet.

Level 3: Conduct in-depth interviews/interrogations or depositions. Locate obscure reference material containing germane information by correctly identifying needed information, making logical inferences regarding where it might be available, and discerning from newly acquired information relevant additional materials.

Examples of Behavioral Indicators:

- Asks a series of insightful questions in a logical order.
- Correctly identifies persons most likely to have the needed information.
- Listens carefully to responses from others to discern all relevant information stated.
- Makes logical assumptions about where certain types of information might be found; or asks others who are likely to know.
- Persists in locating relevant information until a sufficient amount is available to permit answering questions or addressing the problem fully.

Performance Levels:

Satisfactory

Obtains necessary information through scrutiny of existing files and other resources, correctly identifying and obtaining other sources of information, and/or asking questions.

Superior

Exhibits great insight in identifying who would have certain information, or in what materials it might be located. Carefully crafts questions to extract needed information. Persists until sufficient information is gathered to formulate a logical conclusion.

40. CREDIBILITY – Is truthful and sincere; objectively and clearly provides all pertinent information rather than being vague, omitting negative information or only stating what listeners “want to hear.”

Level of Competency Required by Job:

Level 1: Freely and openly share accurate job-related information with co-workers.

Level 2: Provide complete, accurate information to other City employees and members of the public.

Level 3: Represent department to the Mayors’ Office, City Council, City Commissions, and/or department heads, and/or to external organizations, professional associations, and/or the media.

Examples of Behavioral Indicators:

- Admits mistakes.
- Information provided is consistent (not contradictory or stating different things to different people).
- Answers questions directly and thoroughly.
- Shares credit for achievements.
- Acts in the best interest of the organization, not self interest.

Performance Levels:

Satisfactory

“Tells the complete story” from the onset. Is forthcoming with full information when questioned. Statements are consistent. Readily admits mistakes and gives credit to others.

Superior

Information provided is complete and accurate, and includes any negative information or information contrary to self interest. Does not attempt to be vague or put a “spin” on negative information to make it appear more positive.

47. WRITTEN COMMUNICATION – Communicates effectively in writing.

Level of Competency Required by Job:

Level 1: Write notes/e-mails. Completes forms with some open-ended responses (sentences).

Level 2: Write letters, articles/reports, and/or detailed descriptions of activities/occurrences.

Level 3: Write lengthy reports, instruction manuals, in-depth analyses/reviews of complex issues and/or articles for publication. Reviews the written work of others.

Examples of Behavioral Indicators:

- Writing includes the necessary information to convey the intended message.
- Sufficiently few errors in spelling, punctuation, grammar to not interfere with the intended message or distract the reader.
- Little editing or re-writing needed to produce a final product.
- Composes materials efficiently.
- Information is presented in a well organized manner.
- Tone and degree of formality are appropriate to the purpose and audience.

Performance Levels:

Satisfactory

Writes material that clearly communicates the necessary information; needs little editing.

Superior

Precisely uses words and organizes information in a way that enhances presentation of the message. Virtually no editing needed.

50. PROCESS IMPROVEMENT – Initiates changes to improve the manner in which work is done, workflow, or the work product.

Level of Competency Required by Job:

Level 1: Identify and suggest improvements in the work of workgroup and/or at the interface of other workgroups with interrelated functions.

Level 2: Audit work processes, work flow, and work product to identify possible improvements; analyze the feasibility of making changes necessary to implement improvements; evaluate the effectiveness of changes made.

Level 3: Initiate effort to re-engineer work processes in order to create a system with maximum efficiency, product/service quality, and timeliness.

Examples of Behavioral Indicators:

- Notes inefficiencies and unnecessary steps for possible elimination.
- Identifies specific changes that would need to occur to implement improvements.
- Analyzes/evaluates necessary changes for feasibility.
- Discusses with involved staff to obtain feedback.
- Recognizes that a complete change in “the way we do business” might be the best solution.

Performance Levels:

Satisfactory

Vigilant with respect to identification of opportunities for improvement. Identifies specific steps required to implement feasible changes and ensures they are taken. Evaluates results and makes adjustments.

Superior

Objectively considers the entire system and future conditions when evaluating the potential for improvement. Identifies novel solutions and is creative in determining means of implementing them.

56. AWARENESS OF THE CITY ENVIRONMENT – Identifies and keeps current on local economic, political, and social trends that affect the work of the City.

Level of Competency Required by Job:

Level 1: Knows (can identify) top local government officials and pressing or highly relevant issues.

Level 2: Knows (can identify) City Council members, often due to Committee assignment, and/or members of City Commissions/ Boards, and some of their views and background. Maintains awareness of major trends in the internal City organization and the entire City of Los Angeles.

Level 3: Knows members of the Mayor’s office and City Council members’ staff and department heads. Maintains considerable knowledge of social, economic, and political issues affecting area of responsibility.

Examples of Behavioral Indicators:

- Discerns from media news information of relevance.
- Maintains awareness of local elections and their outcome.
- Meets with appropriate parties to obtain relevant, timely information.
- Incorporates current social, economic, and/or political issues into work plan and priorities.

Performance Levels:

Satisfactory

Through the news and/or discussion at work, knows local government officials and their views if pertinent to work. Identifies and notes information regarding major trends in the City.

Superior

Seeks information on current events relevant to areas of responsibility or the City as a whole. Knows elected officials influential in relevant areas and who to contact regarding the effects of current events. Incorporates discussion of current events into formulation of plans.

