

## Competency Model for Principal Tax Auditor

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of Principal Tax Auditor.

16. Objectivity

17. Innovation

20. Job Knowledge

34. Customer Service

49. Project Management

53. Leadership

59. Strategic Planning

60. Vision

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

**16. OBJECTIVITY** – Demonstrates fairness and equity toward others; understands different perspectives; states sides of a conflict non-evaluatively; uses facts and logic.

Level of Competency Required by Job:

- Level 1: Respond to the situation at hand and its specific circumstances as opposed to being influenced by previous encounters, stereotypes, or biases.
- Level 2: Appropriately aligns self/organizational interest with objectives to benefit the overall organization and/or citizenry.
- Level 3: Appropriately aligns self/organizational interest with the “common good” (citizens, other public sector agencies, elected officials).**

Examples of Behavioral Indicators:

- Notes facts and circumstances specific to the situation.
- Formulates plans for action based on the totality of factual information.
- Gives full attention to each task/issue within areas of responsibility
- Clearly demonstrates the benefits of actions to the overall organization, citizens, and/or the “common good.”
- Does not take positions or promote actions/causes that reflect blatant self interest.

Performance Levels:

Satisfactory

Focuses on and reacts to all facts and information available for each situation/issue. Disregards personal preferences or biases in appraisal of situation/issue and response to it.

Superior

Strives to serve the “common good.” Responds in a manner contrary to self-interest when appropriate.

**17. INNOVATION** – Seeks out and/or develops drastically different work products or ways of doing work in order to improve services and/or increase productivity.

Level of Competency Required by Job:

- Level 1: Identify different means of doing work or suggest changes in work product that significantly improve productivity, work product, or service provided.
- Level 2: Re-engineer processes and practices to increase efficiency and/or productivity and/or to improve work product or service.**
- Level 3: Re-conceptualize purpose of function and/or how to achieve it in a way that improves efficiency and effectiveness.

Examples of Behavioral Indicators:

- Notes inefficiencies/unnecessary steps in work processes for elimination.
- Suggests different, more expedient means of doing work.
- Conducts thorough review of work practices to identify possible points of increased efficiency in work flow and/or product/service quality.
- Identifies opportunities to increase breadth or depth of impact.
- Determines/implements novel means of accomplishing work.
- Reconfigures existing resources to improve work flow, work product, or service.

Performance Levels:

Satisfactory

Maintains constant awareness of ways to improve quantity and quality of work. Identifies and is willing to suggest changes no matter how radical a departure from current practice.

Superior

Deliberately seeks out or develops new and improved ways of doing work and/or alteration of/addition to current work product or service to vastly improve organizational performance and the “bottom line.”

**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 acquired after hire in a brief orientation, short training program, or through on-the-job training.
- Level 2: Knowledge acquired through an apprenticeship or extensive training program, or long duration of job performance.
- Level 3: Knowledge acquired through a prolonged external course of study and/or extensive training and experience within the City.**

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.

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.

### Principal Tax Auditor Job Knowledge List

1. Knowledge of laws, provisions, rules, decisions, policies, and procedures relating to auditing accounts, specifically Section 21.00 of the Los Angeles Municipal Code, for the purpose of determining City taxes.
2. Knowledge of the principles, theory, and practices of commercial accounting and auditing commercial accounts, including the methods and procedures used to certify and analyze financial and operating records and statements for tax purposes.
3. Knowledge of audit operations and historical data sufficient to make recommendations regarding an effective audit selection process.
4. Knowledge of the business tax provision of the City Charter and provisions of City tax and permit ordinances sufficient to conduct audits.
5. Knowledge of the business structures, operations, and methods of those businesses subject to City tax and permit provisions sufficient to conduct audits.
6. Knowledge of the organization and operation of the Office of Finance including office practices and procedures to provide expertise when necessary and ensure efficient department performance.
7. Knowledge of the Rules of Evidence followed in legal proceedings sufficient to serve as an expert witness in litigation cases.
8. Knowledge of the equitable enforcement of tax and permit ordinances sufficient to conduct audits.
9. Knowledge of the analytics and computations required to determine tax liabilities.
10. Knowledge of City best practices to conduct informal and impartial tax and permit hearings, specifically the Los Angeles Municipal Code Section 21.16.
11. Knowledge of the City Attorney's opinions relative to City tax and permit provisions.
12. Knowledge of the policies, procedures, and effective methods of performing investigations and inspections to enforce City tax and permit ordinances in order to conduct audits.

**34. CUSTOMER SERVICE** – Interacts with recipients of services (internal or external customers) in a way that provides accurate, timely, and effective information and service.

Level of Competency Required by Job:

- Level 1: Interact with customers in person, over the telephone, or through e-mail (and/or other electronic media) in order to provide information or assistance. Listen to customer concerns; explain/reconcile information and provide alternatives if possible; facilitate resolution by making referral and/or following-up as necessary.
- Level 2: Promotes positive customer service. Serves as a model of providing exemplary customer service.
- Level 3: Develop customer-oriented procedures; identifies changes in procedures to enhance customer service and ensures they are implemented.**

Examples of Behavioral Indicators:

- Carefully listens to (or reads) customer statement of the issue.
- Provides direct, informative, accurate responses to customer.
- Suggests options if available.
- Maintains a positive attitude in the face of customer complaint or frustration.
- Remains focused on the issue presented by the customer and directs the customer back to the issue if necessary.
- Asks the customer if their concerns have been fully addressed.
- Ensures organizational policies and practices are customer-focused.
- Ensures all employees recognize their responsibility for customer service and are properly trained for it.

Performance Levels:

Satisfactory

Displays knowledge as well as courtesy and patience when interacting with customers. Ensures customers' issue is correctly identified and remains focused on it until it is resolved.

Superior

Seeks further information or advice to resolve difficult issues. Solicits feedback on the effectiveness of service. Makes suggestions for improving service and facilitates changes needed to implement.

**49. PROJECT MANAGEMENT** – Anticipates and plans for all aspects of a multi-faceted, discrete endeavor to ensure resources are available and actions are taken at proper times for successful completion.

Level of Competency Required by Job:

- Level 1: Plan, coordinate, and oversee accomplishment of multi-step projects involving other employees.
- Level 2: Design, plan, coordinate, and manage large, multi-faceted projects involving employees from various segments of the organization representing different perspectives.**
- Level 3: Design, plan, secure approval and resources, and manages large-scale, complex projects involving many employees representing a large number of diverse segments of the organization and perspectives, which may at times be in conflict.

Examples of Behavioral Indicators:

- Establishes project plans that gain management acceptance.
- Establishes realistic timeline and estimates of resources needed.
- Assembles appropriate team with complementary skills to efficiently execute all portions of a project.
- Secures necessary resources for successful project completion.
- Clearly designates roles/responsibilities/accountability.
- Addresses failure to perform or other problems in a timely and effective manner to minimize negative impact.

Performance Levels:

Satisfactory

Establishes acceptable project plan; assembles team with required skills; establishes personal responsibility/accountability. Ensures the necessary time and resources are available.

Superior

Designs efficient project plan to maximize benefits and minimize use of resources. Designates precise mix of people to best accomplish the project. Completes on time, with resources allocated.

### 53. LEADERSHIP – Influences others toward goal accomplishment.

#### Level of Competency Required by Job:

- Level 1: Assume responsibility for operations or a situation when necessary. Direct the actions of others or otherwise ensure required actions are taken. Remain responsible until relieved or situation is resolved.
- Level 2: Motivate others to continual activity focused on goal accomplishment. Provide clear objectives and articulate individual activities necessary to achieve them; ensure resources necessary to do so are available. Monitor work progress and provide feedback; assess results.**
- Level 3: Articulate a vision, convey it to others, and assign responsibilities (or assure they are assigned) for achieving it. Monitor progress, make adjustments as necessary, and evaluate results.

#### Examples of Behavioral Indicators:

- Evaluates circumstances, determining what needs to be done, and ensuring individual responsibility for performing specific actions is assigned.
- Follows-up to ensure that specific actions have been taken and overall objective has been accomplished.
- Clearly communicates objectives and responsibility/individual actions necessary to achieve them.
- Monitors work in progress, provides feedback to those involved, and makes adjustments to work plans/processes to ensure goal attainment.
- Evaluates completed work for quality, thoroughness, and effectiveness to determine whether re-work or additional work is required to meet intended objectives and to provide learning for future assignments

#### Performance Levels:

##### Satisfactory

Assumes responsibility for work of others when required or necessary. Ensures actions taken to achieve objectives, and evaluates results to determine any follow-up needed.

##### Superior

Articulates vision/states clear objectives and assigns responsibility/motivates others toward achievement. Monitors progress; gives feedback; evaluates results; ensures follow-up.



**59. STRATEGIC PLANNING** – Establishes plans in a way that will achieve vision for the future.

Level of Competency Required by Job:

- Level 1:**      **Recognizes that no work organization is static, so identifies how an improved organization would function and develops plans to create such an organization.**
- Level 2:      Considers factors in the external environment, best practices, and internal organizational factors to develop a vision for the future; identifies feasible changes/innovations in support of the vision.
- Level 3:      Considers social, economic, legal, and political trends and the “big picture” of the organization to establish a vision for its effective operation in the world of the future.

Examples of Behavioral Indicators:

- Establishes and keeps up-to-date a “strategic plan.”
- Articulates how current trends and anticipated future events are expected to impact the organization.
- Identifies actions the organization can take to accommodate or leverage trends and future events.
- Recognizes that evolution/change will occur, and without an attempt to manage it, that it is unlikely to be in the best interest of the organization.
- Accepts that even when many factors are unknown or their certainty is questionable, that which is known with any degree of certainty can be effectively used to formulate plans.

Performance Levels:

Satisfactory

Considers the future when establishing current day-to-day operational practices. Envisions an improved organization and identifies specific actions to help create it.

Superior

Understands that the larger environment in which the organization exists is influenced by and influences the organization. Notwithstanding uncertainties, formulates a vision and plans to achieve it.

**60. VISION** – Conceptualizes and conveys an ideal future in a way that creates employee acceptance and motivates employees to achieve it.

Level of Competency Required by Job:

**Level 1:**      **Envision a more efficient operational unit in which productivity is increased and product quality/quality of service is improved, and, at the same time, persistent problems and other frustrations for employees are eliminated to create a more pleasant work environment. Convey vision to employees and take all possible steps to make the vision a reality.**

Level 2:      Envision a more efficient, better coordinated function in which organizational barriers and other factors that detract from performance are eliminated and the opportunity for gratifying individual contribution is enhanced. Convey vision to employees in a way that motivates them to support and help achieve vision.

Level 3:      Envision a more efficient and effective organization that is well recognized as an exemplary “organizational citizen” and an employer of choice. Identify strategies to achieve vision, and convey vision and strategies to staff in a way that enlists their enthusiastic support and commitment to achieving the vision.

Examples of Behavioral Indicators:

- Identifies and articulates an ideal future state.
- Considers both organizational and staff perspectives when developing vision for the future.
- Conveys vision for future to staff in a way that provides concrete description of the ideal and makes it seem achievable.
- Presents strategies and secures resources to achieve vision or, alternatively, identifies specific steps to be taken.
- Establishes responsibility and accountability for required actions.
- Recognizes, and conveys to staff, that ultimately this is a process, (a feature of organizational functioning), not a project.

Performance Levels:

Satisfactory

Envisions future, conveys vision, and, with staff, tries to achieve it.

Superior

Articulates ideal future state, generates enthusiasm/staff desire to achieve it.