

COMPETENCY MODEL FOR SENIOR AUDITOR (1518)

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

1. Reading Comprehension
2. Mathematics
3. Judgment and Decision Making
4. Analytical Ability
7. Self Management
20. Job Knowledge
28. Supervision
47. Written Communication

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.

1. READING COMPREHENSION – Comprehends and correctly applies information presented in written form. Makes correct inferences; draws accurate conclusions.

Level of Competency Required by Job:

Level 1: Concrete, specific job-related information (work orders; instructions; material/equipment labels)

Level 2: General information related to field of work and assignments; (articles in trade publications; technical/instructional manuals; memos; letters; e-mails; reports)

Level 3: Abstract/complex information (highly technical articles/reports in specialized area; legal or other regulatory material)

Examples of Behavioral Indicators:

- Follows written instructions correctly.
- Learns information presented in writing.
- Identifies relevant written information.
- Interprets written legal regulatory material accurately.

Performance Levels:

Satisfactory

Reads instructions correctly. Learns from manual and other printed material.

Superior

Learns from manual and may answer others' questions. Explains information presented in written form to others.

2. MATHEMATICS – Performs arithmetic or higher-level mathematical computations accurately.

Level of Competency Required by Job:

Level 1: Perform arithmetic computations (add, subtract, multiply, divide, ratios, percentages).

Level 2: Use algebra (substitute numbers for letters in a formula), geometry (angles, distances, area), and/or descriptive statistics (mean/median/mode, standard deviation, range).

Level 3: Apply and interpret calculus, inferential statistics (t-tests, correlations, ANOVA, multiple regression) or other very high level mathematics.

Examples of Behavioral Indicators:

- Quickly and accurately performs arithmetic computations.
- Appropriately selects and applies formulas for stated purpose.
- Correctly identifies an appropriate analysis for a specific purpose and selects the appropriate computer program for computation.
- Accurately interprets and presents results of mathematical/statistical computations.

Performance Levels:

Satisfactory

Knows mathematical requirements of the job and performs them correctly. Verifies work to ensure accuracy.

Superior

Identifies additional opportunities for the application of mathematics in work. Answers questions/trains others to assist them in their use of mathematics.

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.

7. SELF MANAGEMENT – Organizes and plans for task accomplishment; manages time and works diligently to complete assigned work/fulfill responsibilities.

Level of Competency Required by Job:

Level 1: Order tasks for efficient performance; maintain awareness of time allotted and deadlines in order to ensure they are met.

Level 2: Plan and perform work in a way that maximizes efficient performance; establish and adjust priorities to ensure timely completion of most critical assignments.

Level 3: Allot time to responsibilities proportional to their prominence, priority, and impact.

Examples of Behavioral Indicators:

- Performs only work activities during work hours.
- Alters means of performing work when original approach proves to waste time.
- Keeps a “to do” list (with indication of priority and deadlines, if necessary).
- Requests assistance as necessary when it becomes clear that work will not be completed on time.
- Demonstrates a record of progress with respect to all assignments/responsibilities.
- Uses optimal means of communication for efficiency and effectiveness.

Performance Levels:

Satisfactory

Conducts self while at work in a manner that ensures work will be completed as scheduled, or provides explanation or secures assistance or adjustment of schedule if it will not be.

Superior

Seeks efficiencies in doing work to maximize productivity. Plans work carefully and follows the plan or makes adjustments if it is disrupted. Maintains personal responsibility for all work accomplishment.

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

1. Knowledge of the accounting principles such as entity concept, continuity concept, historical cost, periodic matching of cost and revenue, consistency, conservatism, materiality, full disclosure verifiability, objective evidence, and accrual basis sufficient to effectively conduct audits of commercial entities.
2. Knowledge of governmental accounting principles as they relate to appropriations, encumbrances, disbursements, and fund balances such as those in the City Charter and Administrative Code in order to audit governmental agencies and/or other City departments.
3. Knowledge of cost accounting principles such as those related to grant requirements on reimbursement costs, labor, materials, and overhead in order to ensure that the audited entities are in compliance with grantors' requirements.
4. Knowledge of Generally Accepted Accounting Principles sufficient to uniformly perform accounting activities such as depreciation, amortization, or modified accrual basis accounting in order to effectively conduct financial audits of various entities.
5. Knowledge of the Standards for the Professional Practice of Internal Auditing used as guidelines that should be included when performing audits which require integrity, confidentiality, and competence, according to the Institute of Internal Auditors, in order to effectively, efficiently, and objectively perform an audit.
6. Knowledge of Generally Accepted Auditing Standards covering areas such as field work and report writing, according to the American Institute of Certified Public Accountants in order to effectively conduct various stages of an audit.
7. Knowledge of Standards for Auditing Governmental Organizations, Programs, Activities, and Foundations, including expanded scope, such as those related to program results, financing, compliance, economy and efficiency in order to audit City departments and other government organization.
8. Knowledge of auditing procedures such as examining, verifying, testing, and analyzing financial and operating records, statements and reports in order to complete the field work of an audit.
9. Knowledge of the financial structure and accounting system in the City of Los Angeles, and proprietary departments such as procedures for payments, authority for payments, custodian of funds, and record keeping in order to understand the differences in accounting procedures between Council-controlled departments and proprietary departments to effectively conduct audits.
10. Knowledge of industry-wide data management computer programs, software and applications to extract data and join data such as CaseWare Analytics IDEA Data Analysis, Audit Command Language (ACL) Data Analysis, Microsoft Office Suites, etc.

sufficient to prepare information from audits for data processing, flow charts and retrieve information when needed.

11. Knowledge of applicable Federal and State Laws which govern auditees at a level sufficient to use such laws as an audit reference, including but not limited to laws regulating grants or charitable organizations.
12. Knowledge of the Single Audit Act of 1984 such as the requirement of a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of federal assistance (commonly known as federal funds, federal grants, or federal awards) received for its operations under Subpart F of the Office of Management and Budget (OMB) Uniform Guidance sufficient to assure auditee compliance with its provisions.

28. SUPERVISION – Ability to assume direct responsibility for all aspects of the performance of a work group, which requires knowledge and/or ability in the areas of:

- Planning and goal setting
- Creating a safe and positive work environment
- Establishing standards and training employees
- Motivating employees and teambuilding
- Performance Management (assigning, monitoring, facilitating, reviewing and evaluating work, and providing feedback)
- Supporting and developing employees through delegation and participation
- Taking disciplinary action including progressive discipline
- Provisions of employees' MOU's and handling grievances
- Legal requirements including EEO, ADA, FLSA, FMLA, and Workers' Compensation provisions
- Civil Service Commission Rules and Policies related to the management of employees
- Administrative Code provisions related to the management of employees
- Budget processes sufficient to request and justify expenditures in a correct and timely manner

Level of Competency Required by Job:

Level 1: Supervises small workgroup of employees performing the same or highly related work.

Level 2: Supervises a larger workgroup of employees performing various types of work.

Level 3: Supervises employees including provision of coaching and advice to subordinate supervisors.

Examples of Behavioral Indicators:

- Plans, assigns, and monitors work progress.
- Trains employees to do work.
- Evaluates work and gives positive and negative feedback.
- Displays knowledge of legal requirements including applicable Federal and State laws, Administrative Code provisions, Civil Service Commission Rules and Policies, and MOU provisions.

Performance Levels:

Satisfactory

Proficiency in supervision sufficient to supervise a workgroup in terms of task orientation, interpersonal concerns, and personnel administration.

Superior

Proficiency in supervision sufficient to serve as a resource to others and/or represent department position in a public forum.

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.