

**COMPETENCY MODEL FOR  
SENIOR TAX AUDITOR  
1519**

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

1. Reading Comprehension
3. Judgment and Decision Making
4. Analytical Ability
20. Job Knowledge
28. Supervision
33. Interpersonal Skills
45. Oral Communication
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.

**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**

1. Knowledge of accounting and auditing terminology, such as those included in Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS), sufficient to complete an audit.
2. Knowledge of the methods, policies, and procedures used to examine, verify, and analyze financial and operating records, financial statements, general ledgers, tax filings, and reports for tax purposes sufficient to complete an audit.
3. Knowledge of the City of Los Angeles Charter and Municipal Code relating to City Business taxes, such as the Business Tax Ordinance, Los Angeles Municipal Code Article I, Chapter 2, including the requirements for and applicability of the various taxpayer classifications, in order to properly classify tax payer business activities.
4. Knowledge of significant Court decisions, City Clerks rulings, and City Attorney opinions related to interpreting tax provisions of the City of Los Angeles Charter and Municipal Code in order to apply each to an audit.
5. Knowledge of the differences between tax reporting requirements of the City of Los Angeles and other taxing jurisdictions, such as the State of California and the Federal government, in order to ensure accuracy in the reporting and allocation of tax payer's gross receipts.
6. Knowledge of the types and applicability of the various certificates, permits, and licenses issued by the City Clerk's Office in order to understand the requirements of each and explain the information to a tax payer.
7. Knowledge of terminology, theory, and practices related to commercial accounting in order to understand tax payer financial reporting requirements.
8. Knowledge of the professional and legal responsibilities and limitations of an auditor in order to prevent conflict of interest and ensure the tax auditor's independence.
9. Knowledge of the types and uses of forms and schedules used in audit reports, such as audit work papers, sufficient to effectively present audit findings.
10. Knowledge of common reasons for differences between self-assessed taxes and audit findings in cases when a taxpayer is noncompliant, such as under-reporting or wrong classification, in order to advise the tax payer on future compliance.
11. Knowledge of a tax payer's business operation in order to recognize discrepancies in financial and operating records.
12. Knowledge of indicators for approximating the volume of a business, such as rent payments, payroll, rental agreement, and payroll tax returns, in order to ensure correct classification.
13. Knowledge of procedures for obtaining secondary sources of information pertinent to an audit in order to ascertain the correct tax payer's gross receipts.

**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.

### 33. INTERPERSONAL SKILLS – Interacts effectively and courteously with others.

#### Level of Competency Required by Job:

Level 1: Interact with members of the workgroup, supervision, and/or the public in a cordial, service-oriented manner.

**Level 2: Interact across department lines and with appointed City officials, and/or members of the public, at times under adversarial circumstances, in a cordial, respectful manner.**

Level 3: Interact with appointed and elected City officials, department heads, representatives of external organizations, and/or the media in a cordial, effective manner.

#### Examples of Behavioral Indicators:

- Works well with others toward mutual objectives.
- Does not arouse hostility in others.
- “Disagrees without being disagreeable.”
- Elicits acceptance/cooperation from others.
- Affords all individuals respect, regardless of their role or status.
- Effectively addresses concerns of politicians or others who may have their “own agenda.”

#### Performance Levels:

##### Satisfactory

Behaves in a courteous, respectful, cooperative manner toward co-workers, other City employees, and members of the public.

##### Superior

Facilitates positive interpersonal relations within/among workgroups and toward members of the public. Adept at finding similarities and grounds for cooperation/mutual benefit.



**45. ORAL COMMUNICATION** – Communicates orally in a clear, concise, and effective manner.

Level of Competency Required by Job:

Level 1: Exchange specific, job-related information orally with others in the immediate work environment or via telephone and/or radio.

Level 2: Obtain/provide/present general and/or job-specific information orally to a variety of others in various situations.

**Level 3: Obtain/provide/present a diverse array of information orally at varying levels of complexity to a wide range of others across many different situations and circumstances.**

Examples of Behavioral Indicators:

- Audience clearly understands the intended message.
- Rarely must repeat information in response to questions.
- Refrains from use of unnecessary words, phrases, or jargon.
- Provides a level of detail appropriate to the situation (avoids too much or too little detail).
- Speaks at a level appropriate to the audience in terms of terminology, sentence structure, and simplicity/complexity of ideas expressed.
- Uses words with precision (vocabulary) to convey exact information.

Performance Levels:

Satisfactory

Speaks clearly and audibly, providing the appropriate information and level of detail. Typically conveys the message on the first attempt. Answers questions accurately and directly.

Superior

Speech is direct and to the point. Speaks convincingly and with authority when appropriate. Maintains sensitivity to the audience while providing thorough information with the appropriate level of detail through the use of precise language.

## 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.