COMPETENCY MODEL FOR
INTERNAL AUDITOR
CLASS CODE 1625

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

3. Judgment and Decision Making
4. Analytical Ability
16. Objectivity
20. Job Knowledge
29. Fact Finding
33. Interpersonal Skills
40. Credibility
47. Written Communication
50. Process Improvement

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.

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.

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 professional auditing standards, such as the International Standards for the Professional Practice of Internal Auditing and the Generally Accepted Government Auditing Standards, and their principles, purpose, and application, including independence, objectivity, ethics, and guidelines that pertain to adequate planning, sufficiency of evidence, quality control, documentation, and reporting sufficient to conduct quality audits and reviews in adherence to set requirements.

2. Knowledge of qualitative and quantitative methods and analyses used to evaluate organizational controls or conduct program evaluations, such as surveying, interviewing, data analytics, cost-benefit analysis, financial analysis, work measurement, and workflow analysis sufficient to examine departmental systems and processes, such as written protocols, policies, and procedures, quality assurance procedures, and management reporting standards, and determine if these controls meet organizational objectives.

3. Knowledge of computer programs and software used to conduct data analyses and manage the audit process, such as IDEA, ACL, Microsoft Excel, TeamMate, and Caseware sufficient to select the appropriate software to maximize the coverage, breadth, depth, and impact of the evaluation, and make the audit process more efficient.

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 question 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.

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.

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 (<u>not</u> 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 <u>not</u> 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.