IBC GS-0511 Auditor Cluster Final

Approved by the Competency Model Review Board 06/02/15

Competency	Definition	Proficiency Level			Remarks
Analytical Thinking	Able to breakdown raw	<u>GS-5-10</u>	GS-11-13	GS-14-15	
	information and undefined	3	4	5	
	problems into specific,				
	workable components that, in				
	turn, clearly identify the				
	issues at hand. Makes				
	logical conclusions,				
	anticipates obstacles, and				
	considers different				
	approaches that are relevant				
	to the decision making				
	process.				
Legal, Government, &	Knowledge of laws, legal	<u>GS-5-10</u>	GS-11-13	GS-14-15	
Jurisprudence	codes, court procedures,	3	4	5	
	precedents, legal practices				
	and documents, government				
	regulations, executive orders,				
	agency rules, government				
	organization and functions,				
	and the democratic political				
	process.				

Competency	Definition	Proficiency Level			Remarks
Negotiation	Works with others toward an	GS-5-10	GS-11-13	GS-14-15	
	agreement that may involve	3	4	5	
	exchanging specific				
	resources or resolving				
	differences.				
Reasoning	Identifies rules, principles, or	GS-5-10	GS-11-13	GS-14-15	
	relationships that explain	3	4	5	
	facts, data, or other				
	information; analyzes				
	information and makes				
	correct inferences or draws				
	accurate conclusions.				
Technical –	Knowledge of Accounting	<u>GS-5-10</u>	GS-11-13	GS-14-15	
Accounting	principles and practices, tax	3	4	5	
	law and practices, the				
	financial markets, banking,				
	and the analysis and				
	reporting of financial data.				
Technical – Auditing	Knowledge of generally	GS-5-10	GS-11-13	GS-14-15	
	accepted auditing standards	3	4	5	
	and procedures for				
	conducting financial and				
	compliance, economy and				
	efficiency, and program				
	results audits.				

Proficiency Level Definitions:

- **1 = Awareness:** Applies the competency in the simplest situations; requires close and extensive guidance; demonstrates awareness of concepts and processes.
- **2 = Basic:** Applies the competency in somewhat difficult situations; requires frequent guidance; demonstrates familiarity with concepts and processes.
- **3 = Intermediate:** Applies the competency in difficult situations; requires occasional guidance; demonstrates understanding of the concepts and processes.
- **4 = Advanced:** Applies the competency in considerably difficult situations; generally requires little or no guidance; demonstrates broad understanding of concepts and processes.
- **5 = Expert:** Applies the competency in exceptionally difficult situations; serves as a key resource and advises others; demonstrates comprehensive expert understanding of concepts and processes.