



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT  
Washington, DC 20415

The Director

December 16, 2009

**MEMORANDUM FOR: Chief Human Capital Officers**

FROM: JOHN BERRY, DIRECTOR

Subject: Financial Management Competency Study

In 2008, the U. S. Office of Personnel Management (OPM) partnered with the Chief Human Capital Officers (CHCO) Council to prioritize occupations for future Governmentwide competency models. Together, we identified financial-related occupations as a top priority. Changes in technology, financial standards and systems, and responsibilities under the American Recovery and Reinvestment Act (ARRA) have placed new and increasing demands on the financial management workforce, highlighting the importance of this initiative.

During FY2009, we conducted a Governmentwide study to identify critical competencies for five financial management occupations, working closely with the Chief Financial Officers Council Human Capital Task Group and the Budget Formulation and Execution Line Of Business Group. Subject matter experts provided key insights, and employees and supervisors across the Government completed surveys to paint a comprehensive picture of financial management work in the Federal Government.

We are pleased to provide the attached competency study results. Agencies can begin using the competencies immediately in hiring financial management employees. In addition, we encourage expanded use of the competencies across all human resources efforts, such as workforce planning, training and development, and performance management, for a comprehensive approach to building and sustaining a first-class financial management workforce.

Thank you for your continued support of this important project. If you have any questions regarding the competency model, please contact Andrea Bright, Manager of the Standards, Competencies, and Assessment Development Group at (202) 606-3600, or email [competency@opm.gov](mailto:competency@opm.gov).

Attachment

cc: Human Resources Directors

## Competency Model for Financial Management Occupations

The following tables present the competencies that have been confirmed as appropriate for selection on a Governmentwide basis for the five occupations presented below. Agencies may use these competencies to select applicants without additional job analysis for the occupations and grades indicated in the following tables. Agencies are responsible for collecting job analysis information to support the use of competencies for other occupations and/or grades. Please refer to OPM's Delegated Examining Operations Handbook for more information on conducting a job analysis.

### Occupations and Grades with Confirmed Competencies

Occupations Grades  
0501 Financial Administration and Program Series 7, 9, 11, 12, 13, 14,  
15  
0505 Financial Management Series No grade level data available  
0510 Accounting Series 9, 11, 12, 13, 14,  
15  
0511 Auditing Series 7, 9, 11, 12, 13, 14  
0560 Budget Analysis Series 9, 11, 12, 13, 14

### 501 Financial Administration and Program Series

#### General Competencies Grade 7 Grade 9 Grade 11 Grade 12 Grade 13 Grade 14 Grade 15

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability

Arithmetic  
Attention to Detail  
Computer Skills  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Creative Thinking  
Customer Service  
Decision Making  
External Awareness  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning

Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Project Management  
Reading  
Reasoning  
Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic

Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Project Management  
Reading  
Reasoning  
Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
External Awareness  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty

Interpersonal Skills

Leadership

Learning

Mathematical Reasoning

Oral Communication

Organizational Awareness

Partnering

Planning and Evaluating

Problem Solving

Project Management

Reading

Reasoning

Resilience

Self-Management

Strategic Thinking

Teaching Others

Teamwork

Technical Competence

Writing

Accountability

Administration and Management

Arithmetic

Attention to Detail

Computer Skills

Conflict Management

Creative Thinking

Customer Service

Decision Making

External Awareness

Flexibility

Influencing/ Negotiating

Information Management

Integrity/Honesty

Interpersonal Skills

Leadership

Learning

Managing Human Resources

Mathematical Reasoning

Oral Communication

Organizational Awareness

Partnering

Planning and Evaluating

Problem Solving

Project Management  
 Reading  
 Reasoning  
 Resilience  
 Self-Management  
 Strategic Thinking  
 Teaching Others  
 Teamwork  
 Technical Competence  
 Writing

**Technical Competencies** Grade 7 Grade 9 Grade 11 Grade 12 Grade 13 Grade 14 Grade 15  
**None None**

Compliance  
 Legal, Government and Jurisprudence  
 Compliance  
 Control of Funds  
 Financial Analysis  
 Financial Systems  
 Internal Controls  
 Legal, Government and Jurisprudence  
 Principles of Finance

Compliance  
 Control of Funds  
 Financial Analysis  
 Financial Systems  
 Internal Controls  
 Legal, Government and Jurisprudence

Compliance  
 Control of Funds  
 Financial Analysis  
 Internal Controls

Compliance  
 Control of Funds  
 Decision Support  
 Financial Analysis  
 Internal Controls  
 Legal, Government and Jurisprudence  
 Performance Measurement  
 Principles of Accounting

Principles of Finance  
Risk Management

### **510 Accounting Series**

**General Competencies** Grade 9 Grade 11 Grade 12 Grade 13 Grade 14 Grade 15

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating



Problem Solving  
Reading  
Reasoning  
Self-Management  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility

Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Project Management  
Reading  
Reasoning  
Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating

Problem Solving  
Project Management  
Reading  
Reasoning  
Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Managing Human Resources  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Project Management  
Reading  
Reasoning  
Resilience  
Self-Management  
Teaching Others  
Teamwork  
Technical Competence  
Writing

**Technical Competencies** Grade 9 Grade 11 Grade 12 Grade 13 Grade 14 Grade 15

Accounting Operations  
Control of Funds  
Internal Controls  
Principles of Accounting

Accounting Operations  
Compliance  
Control of Funds  
Internal Controls  
Principles of Accounting

Accounting Operations  
Compliance  
Control of Funds  
Financial Systems  
Internal Controls  
Principles of Accounting  
Principles of Finance

Accounting Operations  
Auditing  
Compliance  
Control of Funds  
Cost Accounting  
Financial Analysis  
Financial Systems  
Internal Controls  
Legal, Government and Jurisprudence  
Principles of Accounting  
Principles of Finance

Accounting Operations  
Audit Reporting  
Auditing  
Compliance  
Control of Funds  
Cost Accounting  
Federal Funds Processing  
Financial Analysis  
Financial Systems  
Internal Controls  
Legal, Government and Jurisprudence

Principles of Accounting  
 Principles of Finance  
 Risk Management

Accounting Operations  
 Compliance  
 Federal Funds Processing  
 Financial Analysis  
 Financial Systems  
 Internal Controls  
 Principles of Accounting  
 Risk Management

### **511 Auditing Series**

**General Competencies** Grade 7 Grade 9 Grade 11 Grade 12 Grade 13 Grade 14

Accountability  
 Arithmetic  
 Attention to Detail  
 Computer Skills  
 Customer Service  
 Decision Making  
 Flexibility  
 Information Management  
 Integrity/Honesty  
 Interpersonal Skills  
 Learning  
 Mathematical Reasoning  
 Oral Communication  
 Planning and Evaluating  
 Problem Solving  
 Reading  
 Reasoning  
 Resilience  
 Self-Management  
 Teamwork  
 Technical Competence  
 Writing

Accountability  
 Arithmetic  
 Attention to Detail  
 Computer Skills

Creative Thinking  
Decision Making  
Flexibility  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Creative Thinking  
Customer Service  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail

Computer Skills  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Self-Management  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Arithmetic  
Attention to Detail  
Computer Skills  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teaching Others

Teamwork  
 Technical Competence  
 Writing

Accountability  
 Administration and Management  
 Arithmetic  
 Attention to Detail  
 Computer Skills  
 Conflict Management  
 Creative Thinking  
 Customer Service  
 Decision Making  
 Flexibility  
 Influencing/ Negotiating  
 Information Management  
 Integrity/Honesty  
 Interpersonal Skills  
 Leadership  
 Learning  
 Mathematical Reasoning  
 Oral Communication  
 Organizational Awareness  
 Planning and Evaluating  
 Problem Solving  
 Project Management  
 Reading  
 Reasoning  
 Resilience  
 Self-Management  
 Teaching Others  
 Teamwork  
 Technical Competence  
 Writing

**Technical Competencies**Grade 7Grade 9Grade 11Grade 12Grade 13Grade 14

Audit Reporting  
 Auditing  
 Financial Systems  
 Principles of Accounting

Accounting Operations



Audit Reporting  
 Auditing  
 Cost Accounting  
 Financial Systems  
 Internal Controls  
 Principles of Accounting

Accounting Operations  
 Audit Reporting  
 Auditing  
 Cost Accounting  
 Internal Controls  
 Principles of Accounting

Accounting Operations  
 Audit Reporting  
 Auditing  
 Cost Accounting  
 Internal Controls  
 Principles of Accounting

Accounting Operations  
 Audit Reporting  
 Auditing  
 Compliance  
 Internal Controls  
 Legal, Government and Jurisprudence  
 Principles of Accounting

Accounting Operations  
 Audit Reporting  
 Auditing  
 Compliance  
 Internal Controls  
 Legal, Government and Jurisprudence  
 Principles of Accounting

### **560 Budget Analysis Series**

**General Competencies** Grade 9 Grade 11 Grade 12 Grade 13 Grade 14

Accountability  
 Arithmetic  
 Attention to Detail

Computer Skills  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Customer Service  
Decision Making  
Flexibility  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Conflict Management  
Creative Thinking  
Customer Service  
Decision Making  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills

Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management  
Strategic Thinking  
Teaching Others  
Teamwork  
Technical Competence  
Writing

Accountability  
Administration and Management  
Arithmetic  
Attention to Detail  
Computer Skills  
Creative Thinking  
Customer Service  
Decision Making  
External Awareness  
Flexibility  
Influencing/ Negotiating  
Information Management  
Integrity/Honesty  
Interpersonal Skills  
Leadership  
Learning  
Mathematical Reasoning  
Oral Communication  
Organizational Awareness  
Partnering  
Planning and Evaluating  
Problem Solving  
Reading  
Reasoning  
Resilience  
Self-Management

Strategic Thinking  
 Teaching Others  
 Teamwork  
 Technical Competence  
 Writing

**Technical Competencies** Grade 9 Grade 11 Grade 12 Grade 13 Grade 14

Accounting Operations  
 Budget Administration  
 Compliance  
 Control of Funds  
 Financial Systems  
 Internal Controls  
 Principles of Accounting  
 Principles of Finance

Budget Administration  
 Compliance  
 Control of Funds  
 Federal Funds Processing  
 Financial Systems  
 Internal Controls  
 Legal, Government and Jurisprudence  
 Principles of Accounting  
 Principles of Finance

Accounting Operations  
 Budget Administration  
 Compliance  
 Control of Funds  
 Federal Funds Processing  
 Financial Analysis  
 Financial Systems  
 Principles of Accounting  
 Principles of Finance

Budget Administration  
 Compliance  
 Control of Funds  
 Federal Funds Processing  
 Financial Analysis  
 Financial Systems

Internal Controls  
 Legal, Government and Jurisprudence  
 Principles of Finance

Budget Administration  
 Compliance  
 Control of Funds  
 Federal Funds Processing  
 Financial Analysis  
 Financial Systems  
 Internal Controls  
 Legal, Government and Jurisprudence  
 Principles of Finance

### **Competency Importance Rankings**

The table below presents the rank order of the 20 most important competencies on current importance and future importance in three years based on supervisor and employee ratings.

Competencies	Current Importance	Future Importance
Integrity/Honesty	11	11
Attention to Detail	22	22
Oral Communication	33	33
Reading	46	46
Interpersonal Skills	55	55
Self-Management	64	64
Arithmetic	71	71
Writing	88	88
Teamwork	99	99
Computer Skills	107	107
Customer Service	111	111
Problem Solving	121	121
Technical Competence	131	131
Accountability	141	141
Reasoning	151	151
Flexibility	161	161
Learning	171	171
Planning and Evaluating	181	181
Compliance	192	192
Decision Making	201	201

### **General Competencies**

#### **Decision Making**

**Reading** - Understands and interprets written material, including technical material, rules, regulations, instructions, reports, charts, graphs, or tables; applies what is learned from written material to specific situations.

**Writing** - Recognizes or uses correct English grammar, punctuation, and spelling; communicates information (for example, facts, ideas, or messages) in a succinct and organized manner; produces written information, which may include technical material, that is appropriate for the intended audience.

**Arithmetic** - Performs computations such as addition, subtraction, multiplication, and division correctly using whole numbers, fractions, decimals, and percentages.

**Mathematical Reasoning** - Solves practical problems by choosing appropriately from a variety of mathematical and statistical techniques.

Oral Communication - Expresses information (for example, ideas or facts) to individuals or groups effectively, taking into account the audience and nature of the information (for example, technical, sensitive, controversial); makes clear and convincing oral presentations; listens to others, attends to nonverbal cues, and responds appropriately.

Creative Thinking - Uses imagination to develop new insights into situations and applies innovative solutions to problems; designs new methods where established methods and procedures are inapplicable or are unavailable.

Information Management - Identifies a need for and knows where or how to gather information; organizes and maintains information or information management systems.

Decision Making - Makes sound, well-informed, and objective decisions; perceives the impact and implications of decisions; commits to action, even in uncertain situations, to accomplish organizational goals; causes change.

Reasoning - Identifies rules, principles, or relationships that explain facts, data, or other information; analyzes information and makes correct inferences or draws accurate conclusions.

Problem Solving - Identifies problems; determines accuracy and relevance of information; uses sound judgment to generate and evaluate alternatives, and to make recommendations.

Learning - Uses efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development.

Teamwork - Encourages and facilitates cooperation, pride, trust, and group identity; fosters commitment and team spirit; works with others to achieve goals.

Integrity/Honesty - Contributes to maintaining the integrity of the organization; displays high standards of ethical conduct and understands the impact of violating these standards on an organization, self, and others; is trustworthy.

Self-Management - Sets well-defined and realistic goals; displays a high level of initiative, effort, and commitment towards completing assignments in a timely manner; works with minimal supervision; is motivated to achieve; demonstrates responsible behavior.

Interpersonal Skills - Shows understanding, friendliness, courtesy, tact, empathy, concern, and politeness to others; develops and maintains effective relationships with others; may include effectively dealing with individuals who are difficult, hostile, or distressed; relates well to people from varied backgrounds and different situations; is sensitive to cultural diversity, race, gender, disabilities, and other individual differences.

Planning and Evaluating - Organizes work, sets priorities, and determines resource requirements; determines short- or long-term goals and strategies to achieve them; coordinates with other organizations or parts of the organization to accomplish goals; monitors progress and evaluates outcomes.

Attention to Detail - Is thorough when performing work and conscientious about attending to detail.

Administration and Management - Knowledge of planning, coordination, and execution of business functions, resource allocation, and production.

Project Management - Knowledge of the principles, methods, or tools for developing, scheduling, coordinating, and managing projects and resources, including monitoring and inspecting costs, work, and contractor performance.

Managing Human Resources - Plans, distributes, coordinates, and monitors work assignments of others; evaluates work performance and provides feedback to others on their performance; ensures that staff are appropriately selected, utilized, and developed, and that they are treated in a fair and equitable manner.

Accountability - Holds self and others accountable for measurable high-quality, timely, and cost-effective results. Determines objectives, sets priorities, and delegates work. Accepts responsibility for mistakes. Complies with established control systems and rules.

Leadership - Influences, motivates, and challenges others; adapts leadership styles to a variety of situations.

Teaching Others - Helps others learn through formal or informal methods; identifies training needs; provides constructive feedback; coaches others on how to perform tasks; acts as a mentor.

Customer Service - Works with clients and customers (that is, any individuals who use or receive the services or products that your work unit produces, including the general public, individuals who work in the agency, other agencies, or organizations outside the Government) to assess their needs, provide information or assistance, resolve their problems, or satisfy their expectations; knows about available products and services; is committed to providing quality products and services.

Strategic Thinking - Formulates objectives and priorities, and implements plans consistent with the long-term interests of the organization in a global environment. Capitalizes on opportunities and manages risks.

Organizational Awareness - Knows the organization's mission and functions, and how its social, political, and technological systems work and operates effectively within them; this includes the programs, policies, procedures, rules, and regulations of the organization.

External Awareness - Identifies and understands economic, political, and social context that affect the organization.

Influencing/ Negotiating - Persuades others to accept recommendations, cooperate, or change their behavior; works with others towards an agreement; negotiates to find mutually acceptable solutions.



Conflict Management - Manages and resolves conflicts, grievances, confrontations, or disagreements in a constructive manner to minimize negative (personal) impact.

Partnering - Develops networks and builds alliances; collaborates across boundaries to build strategic relationships and achieve common goals.

Resilience - Deals effectively with pressure; remains optimistic and persistent, even under adversity. Recovers quickly from setbacks.

Flexibility - Is open to change and new information; adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles; effectively deals with ambiguity.

Computer Skills - Uses computers, software applications, databases, and automated systems to accomplish work.

Technical Competence - Uses knowledge that is acquired through formal training or extensive on-the-job experience to perform one's job; works with, understands, and evaluates technical information related to the job; advises others on technical issues.

### **Technical Competencies**

Legal, Government and Jurisprudence – Knowledge of laws, legal codes, court procedures, precedents, legal practices and documents, government regulations, executive orders, agency rules, government organization and functions, and the democratic political process.

Compliance – Knowledge of procedures for assessing, evaluating, and monitoring programs or projects for compliance with Federal laws, regulations, and guidance.

Contracting/Procurement – Knowledge of various types of contracts, techniques for contracting or procurement, contract negotiation and administration.

Capital Planning and Investment Assessment – Knowledge of the principles and methods of capital investment analysis or business case analysis, including return on investment analysis.

Cost Estimation and Analysis – Knowledge of the principles, practices, and methods used to determine, estimate, and analyze costs, including determining life cycle costs, application of cost models, and evaluation of cost realism.

Business Process Reengineering – Knowledge of methods, metrics, tools, and techniques of Business Process Reengineering.

Risk Management – Knowledge of the principles, methods, and tools used for risk assessment and mitigation, including assessment of failures and their consequences.

Internal Controls – Knowledge of the principles, methods, and techniques for establishing internal control activities (for example, authorizations, verifications, reconciliations), monitoring

their use, and evaluating their performance (for example, identification of material weaknesses or significant deficiencies).

**Control of Funds** – Knowledge of the principles, procedures, and requirements for maintaining control and accountability of obligations and expenditures for all appropriations and fund accounts (for example, revolving, non-appropriated, multiyear, and single-year appropriations).

**Cost-Benefit Analysis** – Knowledge of the principles and methods of cost-benefit analysis, including the time value of money, present value concepts, and quantifying tangible and intangible benefits.

**Data Management** – Knowledge of the principles, procedures, and tools of data management, such as modeling techniques, data backup, data recovery, data dictionaries, data warehousing, data mining, data archiving, and data standardization processes.

**Financial Systems** - Knowledge of the standards, architecture, and specifications of automated financial systems, including source documents, system flows, system interfaces, and related internal controls.

**Principles of Accounting** - Knowledge of generally accepted accounting principles, standards, and practices (for example, double entry accounting, accrual accounting), including the full accounting cycle and the preparation of work sheets, financial statements, ledgers, and journals.

**Cost Accounting** - Knowledge of the principles, procedures, and methods of cost accounting, including the use of historical cost, market value, or present value to measure cost; methods for assigning cost to accounting periods; and cost allocation, cost accrual, depreciation, and unit cost.

**Accounting Operations** - Knowledge of general ledger accounting and the control/subsidiary account relationships and reconciliation techniques, including accounts receivable, accounts payable, and disbursing officer's accountability.

**Performance Measurement** - Knowledge of the principles and methods for evaluating program or organizational performance using financial and nonfinancial measures, including identification of evaluation factors (for example, workload, personnel requirements), metrics, and outcomes.

**Financial Analysis** - Knowledge of the principles, methods, and techniques of financial analysis, forecasting, and modeling to interpret quantitative and qualitative data; includes data modeling, earned value management, and evaluating key financial indicators, trends, and historical data.

**Decision Support** - Knowledge of decision support theories, methods, and tools for identifying, synthesizing, representing, and evaluating the important aspects of a decision situation and prescribing the recommended course for decision makers and other stakeholders.

**Budget Administration** - Knowledge of the principles and practices of budget administration and analysis; including preparing, justifying, reporting on, and executing the budget; and the relationships among program, budget, accounting, and reporting systems.

Principles of Finance - Knowledge of the basic principles, practices, and methods of financial management to include requisitions, apportionments, allotments, investments, fiscal management, activity reporting, and fiscal year guidelines.

Federal Funds Processing - Knowledge of methods and procedures for processing direct and reimbursable program funds (for example, automatic and funded reimbursements, interagency agreements, transfer appropriations), grants, loans, and credit programs.

Auditing - Knowledge of generally accepted auditing standards and procedures for conducting financial and compliance, economy and efficiency, and program audits.

Audit Reporting - Knowledge of the principles, practices, and techniques used to report audit findings (criteria, condition, cause, effect, and recommendation).