

**COMPETENCIES
EMPLOYEE SELF-ASSESSMENT**

AUD 1130 – TECHNICAL INDOCTRINATION

| AUD 1130 | Competency | Yes | No | Work Description/Justification |
|-----------------|--|------------|-----------|---------------------------------------|
| 1 | List the elements of a contract's life cycle and the general types of negotiated contracts. | | | |
| 2 | Contrast principal objectives of government contract cost accounting and financial cost accounting. | | | |
| 3 | Explain the history of FAR Part 31 and discuss allocability, allowability, reasonableness, and selected cost principles. | | | |
| 4 | Describe the background, purpose, and fundamental requirement of each Cost Accounting Standard. | | | |
| 5 | Identify direct costs, indirect costs, and G&A expenses. | | | |
| 6 | Identify costs allocated to final cost objectives from intermediate cost allocation pools. | | | |
| 7 | Calculate questioned overhead and G&A rates as a result of pool and/or base adjustments. | | | |
| 8 | Describe importance, and major considerations of risk assessment. | | | |
| 9 | Create working papers using the Audit Planning and Performance System (APPS). | | | |
| 10 | Write a structured note for an audit report. | | | |
| 11 | Calculate questioned costs in a proposal audit. | | | |