

**COMPETENCIES
EMPLOYEE SELF-ASSESSMENT**

AUD 1320 - INTERMEDIATE CONTRACT AUDITING

AUD 1320	Competency	Yes	No	Work Description/Justification
1	Explain the importance of defining audit objectives and planning the audit.			
2	List factors influencing risk assessment and assess high and low audit risk areas.			
3	State the importance of Generally Accepted Government Auditing Standards.			
4	Explain why auditors need to attend negotiations.			
5	Demonstrate negotiation techniques and concepts.			
6	List requirements of Form 2000, explain auditor responsibility to detect fraud, and identify common fraud indicators.			
7	Relate the purpose and requirements of the Cost Accounting Standards and complete case studies on CAS 401 and accounting changes.			
8	Evaluate post-award review concepts and complete a case study on price adjustment.			
9	Illustrate audit leads and observations.			