

Term	Definition
Accounting Analysis	Analyze, evaluate, and review accounting data and reports using business tools and applications, and performance metrics to provide recommendations
Advanced Financial Management	Develop, monitor, interpret, and report standardized processes/operations to ensure transparency and compliance with financial statutory, regulatory, and leadership guidance with the intent of promoting effectiveness and accountability
Audit Planning and Management	Develop and/or evaluate audit programs to ensure an appropriate risk-based audit approach, monitor audit progress, and review working papers and audit reports to ensure audits are properly documented and accomplished in accordance with Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards or other applicable guidance
Audit Reporting	Analyze, reconcile, and prepare audit information to produce required audit reports, statements, and other documentation in accordance with Generally Accepted Government Auditing Standards or Generally Accepted Auditing Standards
Budget Execution	Manage budget requirements by allocating, monitoring, and analyzing budgets in compliance with statutory/regulatory guidance
Budget Formulation, Justification & Presentation	Manage budget requirements by forecasting, developing, and justifying budgets in compliance with statutory/regulatory guidance
Concepts, Policies & Principles of Accounting	Concepts, Policies & Principles of Accounting – Apply federal accounting standards, fiscal law, policies, regulations, principles, standards, internal controls, and procedures to financial management activities
Concepts, Policies & Principles of Audit	Apply the Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Auditing Standards (GAAS), fiscal law, internal controls, policies, standards, procedures, regulations, and/or principles to complete audit objectives.
Concepts, Policies & Principles of Budget	Apply the DoD Planning, Programming, Budgeting, and Execution (PPBE), fiscal law, policies, regulations, principles, standards, and procedures to financial management activities
Concepts, Policies & Principles of Commercial Pay	Apply commercial pay legislation, administrative and regulatory requirements, laws, and policies governing commercial pay activities and processes
Concepts, Policies & Principles of Finance	Apply fiscal law, policies, regulations, principles, standards, and procedures to financial management activities
Concepts, Policies & Principles of Payroll	Apply military and civilian pay legislation, administrative and regulatory requirements, laws and policies governing military and civilian pay activities and processes
Decision Support	Conduct financial, economic and/or accounting analysis in order to make decisions, or provide information to decision-makers, to better utilize resources and improve mission effectiveness
Decision Support - Audit Execution	Conduct audits in accordance with Generally Accepted Government Auditing Standards or Generally Accepted Auditing Standards to provide value-added recommendations that enable better utilization of resources and improvement of mission effectiveness
Developmental Assignment	An assignment outside of normal job activities, assignment with another directorate, or assignment with another federal agency performing tasks related to accounting or audit.
Financial Management & Reporting Analysis	Apply financial analysis, forecasting and planning methods, techniques and products sufficient to ensure financial aspects of command forecasts, reports, plans, and strategies are consistent with DoD-wide goals and strategic initiatives
Financial Management Analysis	Analyze, evaluate, and review budget and program issues and financial data and reports using business tools and applications, cost and economic analysis, and performance metrics to provide recommendations
Financial Management Systems	Utilize integrated federal financial management systems and sub-systems to extract data, identify and resolve system problems, and maintain data integrity
Financial Reporting	Prepare, review, and reconcile financial statements and financial reports to meet reporting requirements and to support management decisions
Financial Stewardship	Manage, allocate, and monitor financial resources in compliance with laws, regulations, and policies, with sufficient transparency and appropriate internal controls to ensure these resources are efficiently applied to meet organizational goals and objectives, while considering the federal government’s fiduciary duty to the nation
Fundamentals & Operations of Accounting	Perform research and analysis of relevant data to ensure completeness and accuracy of accounting transactions

Fundamentals & Operations of Audit	Research and examine information related to auditing to ensure compliance with laws, regulations, or audit readiness, and to promote operational effectiveness and efficiency of programs, processes and policies
Fundamentals & Operations of Budget	Research and analyze information related to the federal budget process to support budget formulation and execution
Fundamentals & Operations of Finance	Research and analyze information related to finance activities to ensure the accuracy of finance transactions and to support financial policies and procedures
Fundamentals & Operations of Military & Civilian Pay	Research and analyze legislative and regulatory guidance related to entitlements to ensure proper payments
Lead Self	Be able to effectively work with limited supervision on assignments.

Level 1 Certification Requirements for CDFA

Financial Auditing Competencies	Course Hours	Leadership Competencies	Course Hours	Other Required Courses	Course Hours	Other Requirements	Recommended
Financial Information Systems	12	Lead Self Level	8	Contracting Officer Representative	32	1 year DoD FM Experience	Critical Thinking Skills Course
Audit Planning and Management	8	Team Skills	8	Introductory to Auditor	48	80 Continuing Education & Training Hours every 2 years	Writing Fundamentals Course
Fundamentals and Operations of Primary Tasks (Accounting, Audit, Budget, or Finance)	48			Project Documentation and Cross-Referencing	8	Bachelor's Degree in Accounting or related field with 24 credit hours of accounting courses	Interviewing Techniques Course
Decision Support - Audit Execution	12			Written Communication for Auditors	24		DoD FM 101 Course

Level 2 Certification Requirements for CDFA

Financial Auditing Competencies	Course Hours	Leadership Competencies	Course Hours	Other Required Courses	Course Hours	Other Requirements	Recommended
Financial Information Systems	12	Lead Portion of Projects	16	Government Ethics	1	3 years DoD FM Experience	One 3-month Development Assignment
Audit Planning and Management	16	Team Skills	12	Intermediate Auditing	24	80 Continuing Education & Training Hours every 2 years	Work towards Master's Degree
Accounting Analysis OR Financial Management Analysis	18			Inspection and Evaluation Fundamentals	25.5		Completion of on DoD-approved Test-Based Certifications
Intermediate Level Course in Financial Management or Financial Auditing	35			US Standard General Ledger	16		Planning, Organizing, and Writing Effective Reports Course
Fundamentals and Operations of Alternate Track (Accounting, Finance, Information Technology Auditing)	18			Budgeting and Accounting, Making the Connection	16		
Decision Support - Audit Execution	18						

Level 3 Certification Requirements for CDFA

Financial Auditing Competencies	Course Hours	Leadership Competencies	Course Hours	Other Required Courses	Course Hours	Other Requirements	Recommended
Financial Information Systems	8	Lead Team through Audit	24	Audit Readiness, Ethics, or Fiscal Law Courses	9	7 years DoD FM Experience	Completion of one of DoD Approved Test-Based Certifications
Audit Planning and Management	24	Team Skills	8	Advanced Auditing	24	80 Continuing Education & Training Hours every 2 years	Advanced Degree in Accounting, Information Technology, or Public Policy
Accounting Analysis AND Financial Management Analysis	18			Audit Peer Review	8	One 3-month Developmental Assignment	
Advanced Financial Management	24			I & E Peer Review Course	7		
Concepts, Policies, and Principles of Alternate Track (Accounting, Audit, Finance, Information Technology Auditing)	24			Coaching Effective Writing Course	13		
Decision Support - Audit Execution	24			Appropriations Law	32		