



**ASSOCIATE TAX AUDITOR
EXAM CODE: 6EQ20**

Department(s):	Board of Equalization
Bulletin Release Date:	November 10, 2016
Final Filing Date:	December 6, 2016
Exam Type:	Departmental Promotional
Salary:	\$4829.00 to \$6350.00
Location(s):	State-wide California Chicago, Illinois Houston, Texas New York, New York

SELECTION PLAN

The written test will be conducted on:

Northern California: January 25 or 26, 2017
Southern California: January 25 or 26, 2017
Out of State locations: Week of January 23, 2017

Examination dates can be subject to change based on administrative and/or departmental needs. Candidates will be notified at least one week prior to the written test date as to the exact time and location of their written exam.

FILING INSTRUCTIONS

Final Filing Date: **December 6, 2016**

To be considered for this examination, you must use the current application (STD. 678) with a revision date of 10/2013. Applications are available at jobs.ca.gov.

State Applications -- Form STD. 678 (REV 10/2013) -- may be mailed to:

**EXAMINATION & RECRUITMENT SECTION
BOARD OF EQUALIZATION
450 N STREET, MIC: 17
SACRAMENTO, CA 95814**

Applications received cannot be returned pursuant to California Code of Regulations 174.

Applications submitted by mail must be **POSTMARKED** to indicate the "Date of Processing," or personally delivered no later than the final filing date. Applications postmarked or personally delivered after the final filing date will not be accepted for any reason.

You are advised not to send your application via interoffice or interagency mail as a date sent cannot be determined.

Candidates are responsible for a timely submission of their application (and any other required documentation) and are encouraged to contact the Examination & Recruitment Section at BOExams@boe.ca.gov to verify receipt of their application before the final filing date.

All applications must include: the Exam Code and Classification Title(s); "to" and "from" dates (month/day/year); time base and hours worked; civil service class title (not working title); and complete description of duties performed. **Any applications received without candidate signature or complete information will be rejected.**

EXAMINATION INFORMATION

This examination will consist of a written test weighted 100%. In order to obtain placement on the eligible list, a minimum rating of 70% must be attained. **Competitors who do not appear for the written test will be disqualified.**

Written Test – Weighted 100%

The written test will measure the experience in the following areas:

- A. BOE Knowledge
- B. Reading Comprehension
- C. Written Communication

ELIGIBLE LIST INFORMATION

A 12 month eligible list will be established for the Board of Equalization for: **Houston, Texas; Chicago, Illinois; New York, New York; and throughout California.** Eligibility of all candidates may be extended after 12 months but will be abolished upon the completion of a new examination administration.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and/or experience requirements as stated in the Minimum Qualifications section of this examination announcement by the written test date.

MINIMUM QUALIFICATIONS

The following minimum qualification patterns come directly from the official classification specification, found at <http://jobs.ca.gov/Public/Tools/ClassSalarySearch.aspx>

EDUCATION:

EITHER I

Equivalent to graduation from college, with a specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination; however, evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

OR II

Completion of either:

- a. A prescribed professional accounting curriculum given by a residence or correspondence school of accounting including courses in elementary and advanced accounting, auditing, cost accounting, and business law; Or
- b. The equivalent of 19 semester units, 16 units of which must have been professional accounting courses given by a collegiate- grade residence institution including courses in elementary and intermediate or advanced accounting, auditing, and cost accounting, and three semester units of business law.

(Applicants who will complete course work requirements outlined under a and b above during the current quarter or semester will be admitted to the examination; however, evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

AND

EXPERIENCE:

Experience applicable to one of the following patterns may be combined, on a proportional basis, with experience applicable to another pattern to meet the total experience requirement:

EITHER I

One year of experience in California state service performing duties at a level equivalent to Tax Auditor, Board of Equalization, Range B. (Promotional candidates within six months of satisfying this requirement will be admitted to the examination but must fully meet the requirement before being considered eligible for appointment.)

OR II

Three years of professional experience in government, commercial, or public auditing performing analytical or critical examination of records or books of account with responsibility for laying out audit programs and determining verification procedures to be used in determining the scope of work to be performed, at least one year of which shall have been equivalent in responsibility to that involved in making the more difficult field or office audits. (Experience in California state service applied toward this pattern must include one year of experience at a level equivalent to Tax Auditor, Board of Equalization, Range B.)

NOTE REGARDING EDUCATION: Applicants must show proof of a bachelor's degree and/or evidence of successful completion of the prescribed courses before being considered eligible for appointment. The requirement for "Equivalent to graduation from college" means at least a Bachelor's degree from an accredited college or a letter from the college or university stating the applicant has met all of the academic requirements for graduation. Transcripts submitted as proof must show the date the degree was awarded/conferred. Applicants must provide official transcripts by time of hire before being considered eligible for appointment.

Applicants with foreign transcripts must provide a foreign transcript evaluation that indicates the number of units that his/her foreign course work is equivalent to. The BOE accepts foreign transcript evaluations that are completed by one of the agencies approved by the California Commission on Teachers Credentialing; approved agencies may be found on the Commission's website: www.ctc.ca.gov.

POSITION DESCRIPTION

This is the full journey level in the series. Incumbents, under general direction, either: (1) conduct the more difficult and complex audits, which may include leading lower level auditors; or (2) in a Headquarters unit, review field audit reports or petitions for redetermination and claims for refund; prepare summaries and statements of fact for use in hearings or court proceedings; and correspond and discuss the application of tax laws with taxpayers, attorneys, accountants, and District office staff.

KNOWLEDGE AND ABILITIES

The Written Test will assess each competitor's knowledge and abilities, in some or all of the areas listed below:

Knowledge of: General accounting and auditing principles and procedures and business law; specialized practices and procedures used in tax auditing; provisions of the tax laws administered by the State Board of Equalization, related legal opinions and court decisions, and departmental policies, rules, and regulations; and organization of the State Board of Equalization, particularly the tax auditing programs.

Ability to: Apply the required knowledge; conduct audits or financial examinations of taxpayer's accounts and records; meet with and obtain the cooperation of persons subject to tax or regulation; create and maintain an atmosphere of good will in beginning and completing an audit and disclosing findings critical in nature; analyze data and draw sound conclusions; analyze situations accurately and take effective action; prepare clear, complete, and concise reports; and communicate effectively.

DISTINGUISHING CHARACTERISTICS

Willingness to travel and work odd hours away from the office.

CONTACT INFORMATION

If you have questions concerning this examination, or if you need reasonable accommodations, please contact the California State Board of Equalization, Examination and Recruitment Section by email at BOExams@boe.ca.gov.

GENERAL INFORMATION

EEO: The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Drug Free Statement: It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

Reasonable Accommodations: Candidates needing special testing arrangements due to a disability must mark the appropriate box on the application and/or contact the testing department.

Notices: For any examination, it is the candidate's responsibility to contact the Examination and Recruitment Section three weeks after the final filing date if notification has not been received.

Competitive Examination: Possession of the entrance requirement(s) does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

Revision of Plan: The Board of Equalization reserve the right to revise the examination plan to better meet the needs of the department should any circumstances change during this examination administration. Such revision will be in accordance with civil service laws and rules.

College Education: The qualifications meeting the requirement "Equivalent to graduation from college" means satisfaction of the requirements for the bachelor's degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor's degree or a letter from the college or university stating the applicant has met all of the academic requirements for graduation. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

Veterans' Preference: Veteran's preference credits will be awarded for all open competitive examinations, pursuant to government code section 18973.1 and 18973.5, effective January 1, 2014, as follows: 1) Any veteran, widow or widower of a veteran, or spouse of a 100 percent disabled veteran, who achieves a passing score in an entrance examination, shall be ranked in the top rank of the resulting eligibility list. Any veteran who has been dishonorably discharged or released is not eligible for veteran's preference; 2) An entrance examination is defined, under the law, as any open competitive examination; 3) Veterans preference is not granted once a person achieves permanent civil service status.

The California Department of Human Resources (CalHR) has information on how to apply for Veterans' Preference on their website at jobs.ca.gov and on the Application for Veterans' Preference form (CalHR 1093). Additional information is also available at the Department of Veterans Affairs website at <https://www.calvet.ca.gov/>

Deaf or Hard of Hearing: TTY is a Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the California Relay Service: From TDD: (800) 735-2929; From Voice (800) 735-2922; From TTY: 711 (NATIONAL RELAY SERVICE)