



STATE BOARD OF EQUALIZATION

ACCOUNTING OFFICER (SPECIALIST)

EXAM CODE: 8EQ41

PROMOTIONAL SPOT: SACRAMENTO

California State Government provides equal opportunity to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

It is an objective of the State of California to achieve a drug-free state workplace. 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.

HOW TO APPLY

State applications (Form STD. 678) may be mailed to:

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

Applications may be delivered in person to the above street address.

Do not submit applications to the State Personnel Board.

FINAL FILING DATE

December 29, 2008

Applications (Form STD. 678) must be **POSTMARKED (e.g., United States Postal Service)** no later than the final filing date.

Note:

Applications postmarked or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, after the final filing date will not be accepted for any reason.

Do not send your application via interoffice or interagency mail. Applications received in this manner will not be accepted and cannot be returned pursuant to California Code of regulations 174.

It is the personal responsibility of each examination candidate to submit an examination application within the timeframe and in the manner specified on this examination bulletin.

SPECIAL TESTING ARRANGEMENTS

If you are disabled and require special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

QUALIFICATION APPRAISAL INTERVIEWS

If necessary, it is anticipated that the Qualification Appraisal Interviews will be held during **January/February 2009**.

SALARY RANGE

\$3841 – \$4670

COMPETITION LIMITED TO STATE EMPLOYEES

Applicants must have a permanent civil service appointment with the Board of Equalization or meet the provisions of the State Personnel Board Rules 234 or 235 by **December 29, 2008**, the final filing date, in order to take this examination.

ELIGIBLE LIST INFORMATION

A departmental promotional eligible list will be established for the Board of Equalization. The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the entrance requirements for this examination by **December 29, 2008**, the final filing date.

Unless otherwise stated, experience applicable to one of the following patterns may be combined on a proportional basis with experience applicable to other patterns to meet the total experience requirement.

Either I

One year of experience in the California state service performing professional accounting or auditing duties of a class with a level of responsibility not less than that of Accountant Trainee or Auditor I. (Applicants meeting the educational requirements who have completed six months of service performing professional accounting or auditing duties of a class with a level of responsibility not less than that of an Accountant Trainee or Auditor I will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.)

REQUIREMENTS FOR

**ADMITTANCE TO THE
EXAMINATION (Continued)****Or II**

Experience: One year in the California state service performing the duties of an Accountant I (Specialist) or Accountant I (Supervisor). Applicants meeting the educational requirements who have completed six months of service performing the duties of an Accountant I (Specialist) or Accountant I (Supervisor) will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.

Or III

Experience: Two years of increasingly responsible professional accounting or auditing experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class at a level of responsibility not less than that of Accountant I.) (Experience in the California state service may be applied toward the total experience requirement on a proportional basis.)

AND**Either I****Education:**

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, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

Or II

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting and business law.

Or III

Completion of the equivalent of 19 semester hours of course work; 16 hours of which shall be professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

(Persons who will complete work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

NOTE: Applications must contain the following information on all accounting, auditing, business law, and related courses completed: Title; semester or quarter credits earned, name of institution; and completion date.

**SPECIAL PERSONAL
REQUIREMENTS**

Ability to qualify for a fidelity bond.

THE POSITION

This is the first journey person level for the series. Incumbents, under general supervision from a Senior Accounting Officer or an Accounting Administrator, perform professional accounting duties of average difficulty in the establishment and maintenance of accounts and financial records for agency activities, such as maintain accounting records for funds administered by the department; prepare, review and analyze financial reports, statements, accounts and records; maintain the General Ledgers; reconcile the General Ledger to SCO; review expenditures against allotments. Incumbents may exercise moderate control in the administration of established policies and procedures, and may have on-going contacts with program managers, control agencies, local governmental jurisdictions, Federal Government, vendors, and members of the public.

Incumbents in this class have no supervisory responsibilities, but may serve as a lead for Accountant Trainees, accounting clerical and semiprofessional personnel.

Positions exist with the Board of Equalization in Sacramento only.

Various positions may require the incumbent to be fingerprinted.

EXAMINATION INFORMATION

This examination will consist of **either**:

- a) A qualifications appraisal interview weighted 100.00%, **or**
- b) An evaluation of each candidate's experience and education indicated on his/her application weighted 100.00%.

If interviews are conducted, the interview will include a number of predetermined job-related questions. In order to obtain a position on the eligible list, a minimum rating of 70.00% must be attained in the interview. If an experience and education evaluation is utilized, a minimum rating of 70.00% must be attained in the evaluation process. **COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED.**

Qualifications Appraisal Interview – Weighted 100%

Scope:

Knowledge of:

1. Accounting principles and procedures.
2. Governmental accounting and budgeting.
3. The uniform accounting system and financial organization and procedures of the State of California and related laws, rules, and regulations.
4. Principles of business management, including office methods and procedures.
5. Principles of public finance.
6. Business law.

Ability to:

1. Apply accounting principles and procedures.
2. Analyze data and draw sound conclusions.
3. Analyze situations accurately and adopt an effective course of action.
4. Prepare clear, complete, and concise reports.
5. Make sound decisions and recommendations in regard to the professional accounting problems in maintaining control of a departmental budget.
6. Establish and maintain cooperative relations with those contacted in the work.
7. Communicate effectively, both verbally and in writing.

Education and Experience – Weighted 100.00%

If conditions warrant, this examination may utilize an evaluation of each candidate's experience and education compared to a standard developed from the class specification. For this reason, it is especially important that each candidate take special care in accurately and completely filling out his or her application. List all experience relevant to the "Requirements for Admittance to the Examination" shown on this announcement, even if that experience goes beyond the seven-year limit printed on the application. Supplementary information will be accepted, but read the "Requirement for Admittance to the Examination" carefully to see what kind of information will be useful to the staff doing the evaluation.

Veterans' preference credit is not granted in promotional examinations.

NOTIFICATION OF EXAMINATION RESULTS

Results from the examination will be mailed to the candidate approximately 6 – 8 weeks after the examination process is completed.

QUESTIONS?

If you have questions concerning this examination, please call the California State Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC 17, Sacramento, California, 95814.

GENERAL INFORMATION

Examination Security Information – After the completion of your examination, you may not discuss the contents of the examination including the questions, with anyone except the interview panel members, or the Examination and Recruitment Section. Examinations are competitive and the only way another individual may unfairly learn the contents of the examination material is from you. When you talk about the examination with other competitors, it could help them score higher and impact your score or placement on the eligible list. No personal items (i.e., notes, notepads, PDAs, cell phones, purses, wallets, etc.) are allowed to be present at, or to be used during your examination. Failure to comply can result in your disqualification from the examination and may result in disciplinary action. Evidence of copying or collusion may result in the cancellation of the examination and the debarment of the competitor from future state civil service examination of any kind.

It is the candidate's responsibility to contact the Board of Equalization's Examination and Recruitment Section in Sacramento (916) 324-4807, CALNET 454-4807, three days prior to the written test date if he/she has not received his/her notice.

For an examination without a written feature it is the candidate's responsibility to contact the Board of Equalization's Examination and Recruitment Section in Sacramento (916) 324-4807, CALNET 454-4807 three weeks after the final filing date if he/she has not received a progress notice.

If a candidate's notice of oral interview, self-assessment report or performance test fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

Applications are available at State Personnel Board offices, local offices of the Employment Development Department and the Department noted on the front. Applications may be accessed on the State Personnel Board web site at <http://www.spb.ca.gov>.

If you meet the requirements stated in this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described in this bulletin will be scored by a predetermined job-related rating criteria, all candidates who pass will be ranked according to their scores.

The Board of Equalization reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. Ordinarily, interviews are scheduled in Sacramento, Bay Area and Southern California. However, locations of interviews may be limited or extended as conditions warrant.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire within one to four years unless otherwise stated on this bulletin.

Promotional Examinations Only: Competition is limited to employees who have a permanent civil service appointment. Under certain circumstances other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2 and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices or at the Information Counter of State Personnel Board offices.

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.

Hiring Interview Scope: If a hiring interview is conducted, in addition to the scope described in this bulletin, the panel may consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs; his/her plans for self-development; and the progress he/she has made in his/her efforts toward self-development.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

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. 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.

TDD is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device. Calls may be placed using the following relay system.

California Relay Telephone Service for the Deaf or Hearing Impaired:

From TDD phones: **1-800-735-2929**

From voice phones: **1-800-735-2922**