



STATE BOARD OF EQUALIZATION

TAX AUDITOR, BOARD OF EQUALIZATION EXAM CODE: 4EQTA

Open - Statewide within California; Houston, Texas; Chicago, Illinois; New York City, New York – Continuous Filing

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.

FILING AND PROCESSING INFORMATION THIS IS A REVISED BULLETIN. IT CANCELS AND SUPERSEDES THE PREVIOUS BULLETIN DATED JANUARY 2007.

CONTINUOUS FILING AND TESTING

The California State Board of Equalization administers this test on an open continuous filing basis for positions in various locations throughout California; and in Houston, Texas; Chicago, Illinois; and New York City, New York. Applications will not be accepted on a promotional basis. Applicants who meet the minimum qualifications may apply for and take this examination at any time. Internet testing is processed weekly.

MEETING THE MINIMUM QUALIFICATIONS TO COMPETE IN THE TAX AUDITOR, BOARD OF EQUALIZATION, EXAMINATION DOES NOT ASSURE PLACEMENT ON THE ELIGIBLE LIST. COMPETITORS MUST SUCCESSFULLY PASS THE EXAMINATION AND SUBMIT PHOTO COPIES OF TRANSCRIPTS.

NOTE: This is a HIGHLY COMPETITIVE PROCESS. It is anticipated that more than 1,000 individuals will apply for this examination due to the continuous availability of the examination on the Internet. The California State Board of Equalization may hire approximately 125 Tax Auditors annually. Those individuals who have the greatest breadth and depth of education and experience will achieve the highest scores and will be placed on the eligible list.

HOW TO APPLY

The application and examination for the Tax Auditor, Board of Equalization, classification is administered on the Internet. This application/questionnaire is the entire test.

Internet Access: There are public access Internet terminals in over 150 California public libraries. Contact your local library for information as to where the nearest Internet terminal is located and the policies related to usage. The State Personnel Board Service Center at 801 Capitol Mall, Sacramento, has Internet terminals that are available for public use. For more information contact the Service Center at (916) 653-1705.

If you are not familiar with the Internet, you may have a friend or family member assist you. You may take the examination on the Internet by connecting to:

http://www.spb.ca.gov/employment/exam_start.htm

and then follow the on-line instructions. Please note that the Internet system will be unavailable on Tuesdays between 7:30 a.m. and 1:00 p.m., Pacific Standard Time, in order to process results. Do not take or begin the examination on the Internet during this time, as your record will not be processed. If you begin the examination before 7:30 a.m. be sure to allow sufficient time to complete the examination. It takes approximately 1 to 1 1/2 hours to complete the examination on the Internet.

We recommend that you review a hard copy of the examination prior to taking the test. The entire examination is available in text format on the Internet. You may print the examination and review it prior to taking the examination. Do not submit a hard copy application/questionnaire to the State Personnel Board.

DO NOT SUBMIT A STATE APPLICATION FORM. THE APPLICATION FORM FOR THE TAX AUDITOR EXAMINATION IS CONTAINED IN THE EXAMINATION ON THE INTERNET.

SALARY RANGES

Range A: \$3106 – \$3966

Range B: \$3841 – \$4903

A recruitment incentive provides that the starting salary for individuals appointed to the class of Tax Auditor, Board of Equalization, Range A, will be \$3262.

When an employee enters California State service in the classification of Tax Auditor, Board of Equalization, he/she shall be eligible for appointment to the appropriate range in terms of the following criteria:

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**SALARY RANGES
(Continued)**

Experience gained outside California state service may be credited only if the appointing power believes the experience was satisfactory and comparable in type and quality to that of Tax Auditor, Board of Equalization.

Range A: This range shall apply to individuals who do not meet the criteria for payment in Range B.

Range B: This range shall apply to individuals who have successfully completed either:

1. The equivalent of 12-months of Tax Auditor, Board of Equalization, (Range A) experience; **or**
2. A. The equivalent to graduation from college, with a specialization in accounting; **or**
B. 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**
C. Completion of the equivalent of 19 semester units of course work, 16 units 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 units of business law;

AND

Have experience of satisfactory completion of two years of auditing experience, outside California state service performing duties equivalent to Tax Auditor, Board of Equalization.

OUT OF STATE PAY DIFFERENTIAL: An out-of-state pay differential of \$346.00 per month is provided to Tax Auditor employees working in Houston, Texas; Chicago, Illinois; and New York City, New York.

**SPECIAL TESTING
ARRANGEMENTS**

If you are disabled and require special testing arrangements, contact the California State Personnel Board, Examination Services at (916) 653-1502, TTY (916) 654-6336.

**COMPETITION
RESTRICTIONS**

Competitors who are eliminated for not meeting the entrance requirements as stated on the examination bulletin, (e.g. required course work) may re-apply when the entrance requirements have been met.

Unsuccessful competitors who do not attain a minimum rating of 70% must wait at least nine months from the date of disqualification before reapplying.

Successful competitors establish list eligibility for 12 months and must wait nine months before competing again.

**REQUIREMENTS FOR
ADMITTANCE
TO THE EXAMINATION**

All applicants must meet the education requirements for this examination at the time the application/questionnaire is filed.

Education:

Either I

Equivalent to graduation from college or possession of an equivalent degree approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94310.2, with a specialization in accounting.

(Registration as a senior student in a recognized institution will admit applicants to the examination; evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

NOTE: Applicants must show proof of a bachelor's degree or above prior to appointment as a Tax Auditor, BOE. 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.

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; evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

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SPECIAL PERSONAL CHARACTERISTIC(S)

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

THE POSITION

Tax Auditor, Board of Equalization, is the recruiting and training level in this series. Under close supervision, incumbents either: (1) conduct the least to moderately-difficult field audits, assist in the more-difficult field audits, correspond with taxpayers, and answer tax-related questions; or (2) in a headquarters unit, review field audit reports or petitions for redetermination and claims for refund and correspond and discuss the application of tax laws with taxpayers, attorneys, accountants, and district office staff.

Positions exist with the California State Board of Equalization throughout California; and in Houston, Texas; Chicago, Illinois; and New York City, New York.

Some Tax Auditor positions require 30 – 50% out of town travel to conduct field audits.

Various positions may require the incumbent to be fingerprinted.

EXAMINATION INFORMATION

INTERVIEWS WILL NOT BE HELD.

This examination will consist of an application/questionnaire, weighted 100%. Candidates who do not meet the minimum qualifications will not be placed on the resulting employment list. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained on the application/questionnaire.

Application/Questionnaire — Weighted 100.00%

All candidates will be required to complete an application/questionnaire. The application/questionnaire contains approximately 143 questions and is designed to elicit specific information regarding each candidate's education and experience relevant to the classification. The information on the application/questionnaire will be competitively assessed based on pre-determined rating criteria. All information you provide will be subject to verification.

The application/questionnaire measures the following areas determined through a careful job analysis, to be important for success on the job.

Auditing and Accounting Skills	Analytical Skills
Speaking Skills	Writing Skills
Interpersonal Skills	Computer Skills
Numerical Skills	Work Habits and Work Preferences

Hiring interviews may also evaluate the following areas:

Knowledge of: General accounting and auditing principles and procedures and business law.

Ability to: Apply the required knowledge; conduct the least to moderately difficult 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 goodwill 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; communicate effectively.

Breadth, depth and relevance of competitors' education.

Interest in auditing as a career.

NOTIFICATION OF TEST RESULTS

If the examination is taken on the Internet, results can only be obtained on the Internet. Competitors may obtain their results by connecting to the Internet at the following address:

<https://forms.spb.ca.gov/ta/taresultlogin.cfm>

Results are posted every Wednesday. If you do not have access to the Internet, you should contact your local library or the California State Personnel Board, Service Center at (916) 653-1705.

If the examination is completed using a hard copy application/questionnaire, results will be mailed to the candidate approximately 4-6 weeks after the end of the processing period.

ELIGIBLE LIST INFORMATION

The eligible list will be used solely by the California State Board of Equalization. Names of successful candidates are merged into the list in order of final scores, regardless of date. Individual eligibility expires 12 months after it is established.

The eligible list consists of a minimum of three ranks. All successful candidates are placed in one of three ranks; however, Veterans Preference points can affect the overall final ranking.

Veterans Preference points will be added to the final score of all competitors who are successful in this examination who qualify for, and have requested, these points. Due to law changes effective January 1, 1996, veterans credit will not be awarded once a veteran achieves permanent civil service status.

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This is an open examination. **Career credits** do not apply.

QUESTIONS?

If you have questions concerning the Tax Auditor examination or the testing process, 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

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 on the other side of this bulletin 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.

The California State 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.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide 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.

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.

Interview Scope: If an 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.

Veterans Preference: California law limits the granting of veterans preference credits for entrance examinations. When credit is granted, it is as follows: 10 points for veterans, widows or widowers of veterans, and spouses of 100%-disabled veterans; and 15 points for disabled veterans. Directions for applying for veterans preference are on the Veterans Preference Application form that is available from the California State Personnel Board, Veterans Preference Coordinator, 801 Capitol Mall, Sacramento, California 95814.

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**