



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-4982

GEORGE R. REILLY  
First District, San Francisco  
ERNEST J. DRONENBURG, JR.  
Second District, San Diego  
WILLIAM M. BENNETT  
Third District, San Rafael  
RICHARD NEVINS  
Fourth District, Pasadena  
KENNETH CORY  
Controller, Sacramento  
DOUGLAS D. BELL  
Executive Secretary  
No. 80/176

December 5, 1980

TO COUNTY ASSESSORS:

AUDITOR QUALIFICATIONS

Prior to the October appraiser certification examinations, we received an unusually large number of applications for temporary certification from newly hired auditor-appraisers. After processing the applications, it is apparent that the requirements for auditor-appraisers are still somewhat misunderstood.

All applicants for temporary certification must meet a basic education and/or experience requirement. Those who are hired to perform mandatory audits (accounts valued at \$200,000 or more) face an additional requirement. This Board must acknowledge that the applicant is qualified to perform the audits. Acknowledgement can be granted under one or all of the three conditions specified in Section 670(d) of the Revenue and Taxation Code.

670(d). No employee of the state, any county, city and county, or city, shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 1815.1 of this code, or under Section 15624 of the Government Code, unless (1) he holds a degree with a specialization in accounting from a recognized institution of higher education, (2) or is a licensed accountant in the State of California, or (3) has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body.

Some further explanation of items (1) and (3) may be helpful.

A degree with a "specialization in accounting" consists of 18 semester units (or quarter equivalents) of accounting and/or auditing courses. A listing of the courses must be submitted with the application. Complementary courses such as Business Law and Economics do not contribute to the 18 units. If the applicant holds a "degree in accounting" no further documentation is needed.

The examination "normally given by the testing body" must be a comprehensive examination of the applicant's technical knowledge of accounting. If the hiring process for a particular county does not include an

December 5, 1980

examination, the applicant may substitute successful completion of an examination administered by another county. An applicant seeking acknowledgement of his qualification on the basis of an examination must include a statement certifying the nature of the examination. The statement must be signed by a representative of the testing body. An example is provided for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosure

This will certify that \_\_\_\_\_  
successfully completed the examination for the position of  
\_\_\_\_\_ administered by this testing  
body on \_\_\_\_\_. The examination is  
essentially the same as that given for the position of  
accountant or auditor by this testing body. The applicant's  
technical knowledge of accounting was comprehensively  
examined.

Name \_\_\_\_\_

Job Title \_\_\_\_\_

Agency \_\_\_\_\_