



STATE BOARD OF EQUALIZATION

ASSOCIATE TAX AUDITOR, BOARD OF EQUALIZATION

EXAM CODE: 1EQATA

Promotional for the Board of Equalization

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 work force 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.

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.

FILING AND PROCESSING INFORMATION

CONTINUOUS FILING AND TESTING

The California State Board of Equalization administers this test on a continuous filing basis for positions in various locations throughout California and in Houston, Texas; Chicago Illinois; New York City, New York. Applicants who meet the minimum qualifications may apply for and take this examination at any time.

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

Applications (Form STD. 678) must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, CA 95814.

Note:

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.

Accepted applicants are required to bring either a photo identification card or two forms of signed identification to the examination.

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

Interviews will be held as the needs of the department warrant.

SALARY RANGE

\$4619 – \$5897

THIS BULLETIN CANCELS AND SUPERSEDES THE BULLETIN DATED JANUARY 2009.

WHO SHOULD APPLY

This is a departmental promotional examination for the Board of Equalization.

1. 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 January 21, 2009 the final filing date, in order to take this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code 18990; or
3. Must be a current or former non-elected exempt employee of the Executive branch for two or more consecutive years as defined in Government Code 18992; or
4. Must be a person retired from the United State military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

For applicants under Items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete.

ELIGIBLE LIST INFORMATION

A departmental promotional eligible list will be established for the Board of Equalization. Names of successful competitors are merged into the list in order of final scores, regardless of date. Eligibility expires 12 months after it is established.

COMPETITION RESTRICTIONS

Competitors, who are eliminated for not meeting the minimum requirements as stated on this examination bulletin, may reapply when the entrance requirements are met.

Competitors who do not appear for their scheduled examination or who do not attain a minimum rating of 70% must wait at least six months from the date of disqualification before reapplying.

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

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and experience entrance requirements for this examination at the time of filing for the examination.

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.

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:

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

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REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION (Continued)

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.)

SPECIAL PERSONAL CHARACTERISTICS

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

THE POSITION

The Associate Tax Auditor is the full journey level in the audit 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 or 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.

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

Various positions may require the incumbent to be fingerprinted.

EXAMINATION INFORMATION

This examination will consist of a qualifications appraisal interview. 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. **COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED.**

Qualifications Appraisal Interview - Weighted 100.00%

Scope:

A. Knowledge of:

1. General accounting and auditing principles and procedures and business law.
2. Specialized practices and procedures used in tax auditing.
3. Provisions of the tax laws administered by the State Board of Equalization, related legal opinions and court decisions, and departmental policies, rules, and regulations.
4. Organization of the State Board of Equalization, particularly the tax auditing programs.

B. Ability to:

1. Apply the required knowledge.
2. Conduct audits or financial examinations of taxpayer's accounts and records.
3. Meet with and obtain the cooperation of persons subject to tax or regulation.
4. Create and maintain an atmosphere of good will in beginning and completing an audit and disclosing findings critical in nature.
5. Analyze data and draw sound conclusions.
6. Analyze situations accurately and take effective action.
7. Prepare clear, complete, and concise reports.
8. Communicate effectively, both verbally and in writing.

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.

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QUESTIONS?

If you have questions concerning the Associate Tax Auditor continuous filing examination or the testing process, please contact the Board of Equalization, Examination and Recruitment Section, at (916) 324-4807. You may also contact the 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, PDA's 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 also be downloaded from 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 compared with the performance of the others who take this test, and 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, San Francisco, and Los Angeles. 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**