



# STATE BOARD OF EQUALIZATION

## SUPERVISING TAX AUDITOR II SUPERVISING TAX AUDITOR III

EXAM CODE: 8EQ33-01/02

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 & 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

**October 10, 2008**

Applications (Form STD. 678) must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered 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 Government Code 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.

### CROSS FILING INFORMATION

If you meet the entrance requirements for both the Supervising Tax Auditor II and the Supervising Tax Auditor III, scheduled on the same day, you may file for both classes on a single application. Put the title of each examination on the application.

### SPECIAL TESTING ARRANGEMENTS

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

### QUALIFICATIONS APPRAISAL INTERVIEW

It is anticipated that qualification appraisal interviews will be held during **January 2009**.

### SALARY RANGE

**Supervising Tax Auditor II \$5573 - \$7113**

**Supervising Tax Auditor III \$6148 - \$7847**

### 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 **October 10, 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 education and/or experience requirements for this examination by **October 10, 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.

REQUIREMENTS FOR  
ADMITTANCE TO THE  
EXAMINATION (Continued)

SUPERVISING TAX AUDITOR II/III

EDUCATION:

Either I

Equivalent to graduation from college, with a specialization in accounting. (Registration as 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:

SUPERVISING TAX AUDITOR II

Either I

One year of experience in California state service performing duties at a level equivalent to Business Taxes Specialist I (formerly Staff Tax Auditor, Board of Equalization), or Supervising Tax Auditor I, Board of Equalization.

Or II

Five years of professional experience in government, commercial, or public auditing, at least one year of which shall have been equivalent in responsibility to that involved in directing an audit program with several field crews of Tax Auditors or in performing highly specialized major audit functions in determining tax liability. [Experience in California state service applied toward this pattern must include at least one year at a level equivalent to Business Taxes Specialist I (formerly Staff Tax Auditor, Board of Equalization), or Supervising Tax Auditor I, Board of Equalization.]

SUPERVISING TAX AUDITOR III

Either I

One year of experience in California state service performing duties at a level equivalent to Supervising Tax Auditor II, Board of Equalization.

OR II

Two years of experience in California state service performing duties at a level equivalent to Business Taxes Specialist I (formerly Staff Tax Auditor, Board of Equalization), or Supervising Tax Auditor I, Board of Equalization.

Or III

Broad and extensive (more than five years) professional experience in government, commercial, or public auditing, at least two years of which shall have been equivalent in responsibility to that involved in directing an audit program with several field crews of tax auditors or in performing highly specialized major audit functions in determining tax liability. [Experience in California state service applied toward this pattern must include at least two years of experience at a level equivalent to Business Taxes Specialist I (formerly Staff Tax Auditor, Board of Equalization), or Supervising Tax Auditor I, Board of Equalization.]

SPECIAL PERSONAL  
CHARACTERISTICS

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

THE POSITION

SUPERVISING TAX AUDITOR II

Incumbents at this level either: (1) at the first management level in all but the largest District Offices, through multiple subordinate supervisors, direct the audit program; or (2) in the largest District Offices, supervise a large group of Associate Tax Auditors and Business Taxes Specialist I (formerly Staff Tax Auditor, Board of Equalization) conducting the most difficult field audits, (3) in a Headquarters' unit, supervise an audit group performing the most difficult and highly specialized audit functions, or (4) in the Hearing Section of the Legal Section, conduct formal hearings on taxpayer's protests of audit procedures or findings, recommend the next appropriate step for cases, and present

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tax cases before the State Board of Equalization.

**THE POSITION (Continued)**

**SUPERVISING TAX AUDITOR III**

This is the first management level of the series. Incumbents either: (1) direct, through multiple subordinate supervisors, the audit program in the largest District Offices; or (2) direct the Headquarters' staff units performing the audit processing functions.

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

Various positions may require the incumbent to be fingerprinted.

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**EXAMINATION INFORMATION**

This examination will consist of a Qualifications Appraisal Interview weighted 100.00%. 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 examination. **CANDIDATES WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE ELIMINATED.**

**Qualifications Appraisal Interview -- Weighted 100.00%**

**SUPERVISING TAX AUDITOR II/III**

**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 Board of Equalization, particularly the tax auditing programs.
5. Principles, practices, and trends of public and business administration.
6. Principles and techniques of personnel management, supervision, and employer-employee relations.
7. Departmental administrative goals and policies.
8. The State Board of Equalization's Equal Employment Opportunity Program objectives.
9. A manager's role in the Equal Employment Opportunity Program and the processes available to meet equal employment opportunity objectives.

**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.
9. Plan, organize and direct the work of a staff engaged in tax auditing.
10. Develop the skills and abilities of subordinate staff.
11. Motivate subordinate staff to establish group and organizational goals.
12. Resolve complex supervisory and managerial problems.
13. Effectively contribute to the State Board of Equalization's equal employment opportunity objectives.

**Veterans' preference credit** is not granted in promotional examinations.

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**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 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.

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## 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 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.

**Interview Scope:** If an interview is conducted, in addition to the scope described in this bulletin, the panel will 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.

**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**