



## **ASSOCIATE TAX AUDITOR, EDD DEPARTMENTAL PROMOTIONAL EXAMINATION – STATEWIDE (For EDD Employees Only)**

**Testing Department(s):** Employment Development Department  
**Bulletin Release Date:** April 30, 2013  
**FINAL FILING DATE:** MAY 14, 2013  
**Salary:** \$4619 - \$5897 per month

### **POSITION DESCRIPTION**

An Associate Tax Auditor, EDD, is the journey level in the Tax Auditor series. Incumbents independently perform difficult and complex staff work; conduct difficult and controversial types of audits of a highly technical and complex nature; or may serve as the Department's sole representative in an outstation office where little or no direct supervision is received. Incumbents could be asked to work as lead on cases involving large employers with multiple status issues as well as travel overnight for out of state audit cases. Incumbents also can serve on a team with Taxpayer Education and Assistance Program to conduct outreach services to the employer community.

### **WHO SHOULD APPLY**

Applicants who meet the minimum qualifications as stated below may apply for this examination.

This is a departmental promotional exam for the **Employment Development Department (EDD)**. Competition is limited to:

1. Employees who have a permanent civil service appointment with the EDD by final filing date; or
2. Current or former employees of the Legislature with two or more years as defined in the Government Code 18990; or
3. Current or former non-elected exempt employees of the Executive Branch with two or more consecutive years as defined by Government code 18992; or
4. Persons retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991. Applicants under item 4 must submit form DD214 along with their standard state application (STD. 678) for entrance requirements. Please mail in your DD214 separately (make sure to identify which exam you are applying for) or you can scan the DD214 and upload the scanned document in the area where you would upload your resume in your profile. Veterans' preference points will not be granted in promotional examinations.

For applicants under items 2, 3, or 4 above, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete. Refer to the General Information, Promotional Examinations Only section of this bulletin for other eligibility requirements. Under certain circumstances, former EDD employees may be allowed to compete under the provision of Rule 235.

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## MINIMUM QUALIFICATIONS

### Either I

One year of experience in the California state service performing professional tax accounting or auditing duties of a class with a level of responsibility equivalent to that of a Tax Auditor, Employment Development Department, Range B.

(Applicants who have completed six months of service performing tax accounting or auditing duties of a class with a level of responsibility equivalent to that of a Tax Auditor, Employment Development Department, Range B, 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 II

**Experience:** Three years of increasingly responsible professional tax accounting or auditing experience including at least one year conducting a variety of complex audits or financial examinations.

(Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class with a level of responsibility equivalent to that of a Tax Auditor, Employment Development Department, Range B.)

**And 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, 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 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.

(Applicants who will complete course 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.)

\* **"Professional accounting curriculum" means core accounting courses that are the required courses needed to obtain a certificate or an Associate of Arts or Bachelors Degree in Accounting. Unacceptable courses would include mathematics, statistics, data processing, bookkeeping, marketing, and Introduction to Accounting.**

## PROOF OF EDUCATION

Applicants qualifying under ANY pattern of the Minimum Qualifications requiring Education must submit evidence/proof of completion of the education requirement with their Examination Application. The proof provided must be copies of college transcripts or a diploma. You may email an electronic copy of proof of education to [EDDEaminations@edd.ca.gov](mailto:EDDEaminations@edd.ca.gov) (please list the examination title in the subject line) or mail to the address listed above.

**NOTE:** If submitting proof of education via U.S. mail, please clearly mark your transcripts with your name and the exam for which you are applying.

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## MINIMUM QUALIFICATIONS (continued)

### FOREIGN DEGREES

Applicants with foreign degrees must provide an official foreign transcript evaluation that indicates that his/her foreign course work is equivalent to a degree from an accredited U.S. college or university. EDD accepts foreign transcript evaluations that are completed by one of the agencies approved by the California Commission on Teacher Credentialing. Agencies accredited by the Commission for Foreign Transcription Evaluation may be found on the Commission's website: [www.ctc.ca.gov](http://www.ctc.ca.gov).

**NOTE:** All documents submitted become the property of the EDD. Do not submit original diplomas with the examination application.

## SPECIAL REQUIREMENTS

All employees must be willing to travel and work away from the office.

## FILING INSTRUCTIONS

Examination Applications (STD. 678) are available at the CalHR's website home page at <http://jobs.ca.gov/pdf/std678.pdf>.

All Examination Applications must be POSTMARKED no later than the final filing date in order to be considered for the examination. Applications not sent through the U.S. Postal Service (i.e., hand carried to the Human Resource Services Division) must be RECEIVED BY 5:00 P.M. ON THE FINAL FILING DATE. Use of EDD metered mail, interoffice mail (e.g., red or gold bag), and faxed applications are prohibited. Submit applications directly to:

### MAILING ADDRESS:

Employment Development Department  
Human Resource Services Division, MIC 54  
Attention: **ATA Exam**  
P.O. Box 826880  
Sacramento, CA 94280-0001

### FILE IN-PERSON ADDRESS:

Employment Development Department  
Human Resource Services Division, MIC 54  
Attention: **ATA Exam**  
751 N Street, 6th Floor Solar Building  
Sacramento, CA 95814

**NOTE:** All Applications MUST include a current, valid email address as examination material may be sent via e-mail, e.g., examination notices, access to examination material, etc. Failure to provide a current and valid email address may result in non-receipt of exam information in a timely manner which could result in disqualification from the examination.

Applications must also contain the following information: "to" and "from" dates (month/day/year) of employment, time base, civil service class title(s), and range, if applicable. In addition, college course information MUST include: title, semester or quarter credits, name of institution, completion dates, and degree (if applicable). Applications received without this information may be rejected.

## SPECIAL TESTING ARRANGEMENTS

If you need an accessible test location, an interpreter, or other special testing arrangements because of a disabling condition or your religious beliefs, please complete question 2 and/or 3 on page 1 of the Examination Application (STD 678). You will be contacted and necessary arrangements will be made.

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## EXAMINATION INFORMATION

This examination will consist of a **Qualifications Assessment** weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained.

### QUALIFICATIONS ASSESSMENT – WEIGHTED 100%

It is anticipated that candidates who meet the minimum qualifications for this exam will be sent an email the week of **June 03, 2013** to the e-mail address provided on their application, which will contain a link to access the Qualifications Assessment to complete. **It is the candidate's responsibility** to contact the Human Resource Services Division at [EDDExaminations@edd.ca.gov](mailto:EDDExaminations@edd.ca.gov) if they have not received an email by **June 13, 2013**. Please monitor your e-mail account's SPAM, Junk, Bulk, etc. folder(s) as the examination e-mail may be filtered depending on their specific account settings.

**COMPETITORS WHO DO NOT COMPLETE THE QUALIFICATIONS ASSESSMENT OR DO NOT SUBMIT IT BY THE DUE DATE WILL BE DISQUALIFIED FROM THE EXAMINATION PROCESS.**

## SCOPE OF THE EXAMINATION

### A. KNOWLEDGE OF:

1. General auditing and accounting principles and procedures.
2. Business Law.
3. Taxing, and related provisions of the California Unemployment Insurance Code and the Revenue and Taxation Code as they relate to the Unemployment and Disability Insurance Programs Administered by the Department.
4. Related legal opinions, California Unemployment Insurance Appeals Board decisions, and court decisions related to the Unemployment Insurance Code and Personal Income Tax Withholding Programs.
5. Auditing practices and procedures as used by the Employment Tax Branch.
6. Departmental policies, rules and regulations.
7. Specialized and complex auditing practices and procedures as used by the Employment Development Department's Tax Branch and Unemployment Insurance Branch.
8. Organization and operation of the departmental Employment Development's Tax Branch and Unemployment Insurance Programs.

### B. ABILITY TO:

1. Apply auditing principles and procedures.
2. Apply the provisions of the California Unemployment Insurance Code and the Revenue and Taxation Code and applicable regulations.
3. Apply legal opinions, court and California Unemployment Insurance Appeals Board decisions, and departmental policies and procedures.
4. Establish and maintain cooperative working relations with those contacted during the course of the work.
5. Analyze situations accurately and adopt an effective course of action.
6. Reason logically and creatively in unique situations.
7. Conduct audits or financial examinations of accounts and records.
8. Create good will and maintain it in the initiation and completion of an audit and the disclosure of findings critical in nature or indicating additional tax liability.
9. Analyze data and draw sound conclusions.
10. Prepare clear, complete and concise reports.
11. Communicate effectively.

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## ELIGIBLE LIST INFORMATION

A **departmental promotional** eligible list will be established for the Employment Development Department. Eligibility expires **12** months after it is established unless the needs of the services and conditions of list warrant a change in this period.

## VETERANS' PREFERENCE

Veterans' Preference credits will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference credit.

## CAREER CREDITS

Career Credits will not be added to the final score of this examination.

## CONTACT INFORMATION

The EDD encourages all potential applicants to read this entire bulletin. All inquiries about this examination should be directed to [EDDExaminations@edd.ca.gov](mailto:EDDExaminations@edd.ca.gov). Please include the examination title, **Associate Tax Auditor**, in the subject line. Also, you may contact the Exam Hotline at (916) 654-6869.

## EQUAL EMPLOYMENT OPPORTUNITY

California State Government – An Equal Opportunity Employer to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

## DRUG FREE STATEMENT

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

## GENERAL INFORMATION

**THE EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)** reserves the right to revise the examination plan to better meet the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

**IT IS THE CANDIDATE'S RESPONSIBILITY** to contact the Employment Development Department, Human Resource Services Division at (916) 654-6869, three weeks after the FINAL FILING DATE if he/she has not received a notice via email or U.S. mail.

If you meet the requirements stated on this bulletin you may take this examination, which is competitive. Possession of the entrance requirement(s) does not ensure a place on the eligible list. Your performance in the examination described on this bulletin will be compared with the performance of the other candidates who take this examination, and all candidates who pass will be ranked according to their scores.

**EXAM APPLICATIONS (STD 678)** are available on the Internet at: <http://jobs.ca.gov/pdf/std678.pdf>

**GENERAL QUALIFICATIONS:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, an ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class.

**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) multi-departmental promotional, 4) servicewide promotional, 5) departmental open, 6) open eligible list. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on this bulletin. In the case of continuous testing examinations, names are merged into the appropriate eligible lists in order of final examination scores regardless of the date of the examination and the resulting eligible lists will be used only to fill vacancies in the area shown on the bulletin.

**PROMOTIONAL EXAMINATIONS ONLY:** Veterans' Preference Points are not granted in promotional examinations. Competition is limited to those applicants who meet one of the criteria listed on page 2 of this bulletin. 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 the EDD's Human Resource Services Division, at the State Personnel Board, and on the Internet at [www.jobs.ca.gov](http://www.jobs.ca.gov)

EMPLOYMENT DEVELOPMENT DEPARTMENT  
Human Resource Services Division, MIC 54  
P.O. Box 826880  
Sacramento, CA 94280-0001  
Telephone/Exam Hotline: (916) 654-6869  
Website: [www.edd.ca.gov](http://www.edd.ca.gov)

California Relay Service for Hearing Impaired:  
From TDD Phone: (800) 735-2929  
From Voice Phone: (800) 735-2922

*TDD is a Telecommunications Device for the Deaf and is reachable only from telephones equipped with a TDD device.*