

GENERAL AUDITOR II



(CONTINUOUS FILING)

DEPARTMENTAL PROMOTIONAL SPOT/SACRAMENTO EXAMINATION

JB50/4287 (5FAGE)

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and 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.

WHO SHOULD APPLY

This is a departmental promotional examination for the California Department of Food and Agriculture. Applicants must meet one of the following criteria to participate in this examination.

1. Applicants must have a permanent civil service appointment with the California Department of Food and Agriculture as of the final filing date, in order to participate in 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 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; or
5. Under certain circumstances, other employees (i.e. former Department employees or current employees on TAU, T&D, and LT status) may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 234, 235, 235.2 and 237 contain provisions regarding civil service status and eligibility for promotional examinations. This is a promotional examination. Career credits do not apply.

NOTE: Veterans must provide a copy of their DD214 for entrance requirements.

CONTINUOUS FILING INSTRUCTIONS

The testing office will accept applications continuously and will notify and test applicants as needs warrant. **Testing is considered continuous** as closing dates (cut-off dates) can be set at any time and eligible lists are merged. Applications personally delivered after the closing date will be held over for the next examination. **A candidate may be tested only once during a testing period.** The testing period for this examination is 12 months. The beginning of the testing period is based upon when an individual is placed on the eligible list. **A person may not be examined more than once in a testing period. Therefore, if you have taken this examination within the last 12 months, you are not eligible to apply or compete in this examination.** You must submit a state application (Form STD 678) to each testing period.

HOW TO APPLY

Standard State Application (STD. 678) is available through the internet at <http://jobs.ca.gov/Profile/StateApplication>.

Supplemental application is attached below.

COMPETITORS WHO DO NOT RETURN THE SUPPLEMENTAL APPLICATION WILL BE DISQUALIFIED.

SUBMIT STATE APPLICATION (STD. FORM 678) AND SUPPLEMENTAL APPLICATION TO THE FOLLOWING ADDRESS:

Note: Only applications with original signature will be accepted. Facsimiles (FAX) or emailed applications will not be accepted under any circumstance.

California Department of Food and Agriculture
Examination Unit
1220 N Street, Room 242
Sacramento, CA 95814
Attn: Darlene Hayashi

DO NOT SUBMIT APPLICATIONS TO THE CALIFORNIA DEPARTMENT OF HUMAN RESOURCES (CALHR).

**GENERAL AUDITOR II
SPECIAL TESTING
ARRANGEMENTS**

CONTINUOUS BULLETIN

If you have a disability and need special arrangements, mark the appropriate box in #2 of the application. You will be contacted to make specific arrangements. If you have not been contacted by the time you receive a notice to appear at a test, call the California Department of Food and Agriculture Exam Unit at (916) 403-6584.

REQUIRED IDENTIFICATION

NOTE: Applicants are required to bring either a photo identification card or two forms of signed identification to each phase of the examination.

SALARY RANGE

\$3,918-\$5,151

ELIGIBLE LIST INFORMATION

A Departmental "Promotional" list will be established for the California Department of Food and Agriculture. The names of successful competitors are merged onto the list in order of final scores, regardless of test date. Eligibility expires 12 months after it is established. Competitors must then retake the Supplemental Application exam to reestablish eligibility.

**REQUIREMENTS FOR
ADMITTANCE TO THE
EXAMINATION**

NOTE: ALL APPLICATIONS MUST MEET THE EDUCATION AND/OR EXPERIENCE REQUIREMENTS AS STATED ON THIS EXAMINATION ANNOUNCEMENT. YOUR SIGNATURE ON YOUR APPLICATION INDICATES THAT YOU HAVE READ, UNDERSTOOD, AND POSSESS THE BASIC QUALIFICATIONS REQUIRED.

NOTE: ALL APPLICATIONS/RESUMES MUST INCLUDE: "TO" AND "FROM" DATES (MONTH/DAY/YEAR); TIME BASE; AND JOB TITLES. APPLICATIONS/RESUMES RECEIVED WITHOUT THIS INFORMATION MAY BE REJECTED.

MINIMUM QUALIFICATIONS

NOTE: SUBMISSION OF TRANSCRIPTS IS REQUIRED TO VERIFY THE EDUCATION REQUIREMENT. FAILURE TO DO SO MAY RESULT IN A DELAY OF YOUR APPROVAL TO COMPETE IN THE EXAMINATION.

EXPERIENCE: Either

1. One year of experience in the California state service performing professional accounting or auditing duties of a class equivalent in level to that of Accountant Trainee or Auditor I. (*Applicants meeting the educational requirements who have completed six months of service performing professional accounting or auditing duties of a class equivalent in level to that of Accountant Trainee or Auditor I 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**
2. One year of experience in the California state service performing the duties of an Accountant I; **or**
3. Two years of increasingly responsible professional accounting or auditing experience;

AND

EDUCATION: Either

1. Equivalent to graduation from college, with specialization in accounting; **or**
 2. Completion of either:
 - a. 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**
 - b. The equivalent of sixteen semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.
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**SPECIAL PERSONAL
CHARACTERISTICS
POSITION DESCRIPTION**

Ability to qualify for a fidelity bond; willingness to travel and work away from the headquarters office.

Under direction, to conduct the more difficult office or field audits of the accounts and records of individuals and business firms subject to State regulation or taxation; and to do other related work.

**GENERAL AUDITOR II
EXAMINATION INFORMATION**

CONTINUOUS BULLETIN

This examination will consist of a Supplemental Application - weighted 100%.

Competitors who do not return the Supplemental Application will be disqualified.

In order to obtain a position on the eligible list, a minimum rating of 70% must be attained in the interview.

SUPPLEMENTAL APPLICATION – WEIGHTED 100%

The California Department of Food and Agriculture and the California Department of Human Resources (CalHR) 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.

SCOPE OF EXAM

In addition to evaluating the competitor's relative abilities as demonstrated by quality and breadth of experience, emphasis in the examining interview will be on measuring competitively, relative to job demands, each competitor's:

AND

SCOPE OF ON-THE-JOB

Knowledge of:

1. Accounting and auditing principles and procedures and applying them in the work performed;
2. Business law.

KNOWLEDGE AND ABILITIES

Ability to:

1. Apply accounting and auditing principles and procedures in the work performed;
2. Conduct a variety of audits of accounts and records;
3. Analyze data and draw sound conclusions;
4. Analyze situations accurately and adopt an effective course of action;
5. Prepare clear, complete, concise reports;
6. Establish and maintain cooperative relations with those contacted in the work;
7. Communicate effectively at a level required for successful job performance.

EDUCATION AND EXPERIENCE

If conditions warrant, this examination may utilize an evaluation of each competitor's experience and education compared to a standard developed from the class specification. For this reason, it is especially important that each candidate take special care in accurately and completely filling out his or her application. List all experience relevant to the "Requirements for Admittance to the Examination" shown on this announcement, even if that experience goes beyond the seven-year limit printed on the application. Supplementary information will be accepted, but read the "Requirements for Admittance to the Examination" carefully to see what kind of information will be useful to the staff doing the evaluation.

SPECIAL NOTE:

VETERANS' PREFERENCE

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

QUESTIONS?

If you have any questions regarding this announcement, please contact the California Department of Food and Agriculture, Examination Unit, 1220 N Street, Room 242, Sacramento, CA 95814, Attn: Darlene Hayashi, (916) 403-6584 or darlene.hayashi@cdfa.ca.gov.

GENERAL INFORMATION

For an examination without a written feature it is the candidate's responsibility to contact the California Department of Food and Agriculture Examinations Unit at (916) 403-6584, three (3) weeks after the final filing date if he/she has not received his/her notice.

If a candidate's notice of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.

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. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination 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.

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. If an offer of employment is made, a medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

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 in from one (1) to four (4) years unless otherwise stated on this bulletin.

TDD is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device
TTY number: 1-800-735-2929 FROM VOICE PHONES: 1-800-735-2922

**CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE
SUPPLEMENTAL QUESTIONNAIRE EXAMINATION FOR**

GENERAL AUDITOR II

The California Department of Food and Agriculture's (CDFA) General Auditor II examination is being given on a Promotional/Spot/Sacramento basis. This examination will consist solely on this Self-Assessment Supplement Application Questionnaire.

This Supplemental Application Questionnaire is designed to elicit a range of specific information regarding each candidate's knowledge, skills, abilities, and experience to effectively perform the duties relative to the classification. Candidates are responsible for reading all of the material provided prior to completing the questionnaire. The information you provide will be evaluated using a predetermined rating criteria. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained. If successful, your name will be placed onto a list based on your final score.

This Supplemental Application Questionnaire will account for 100% of the weight of your examination for this classification. Therefore, please be sure to follow the instructions carefully. Please answer the questions completely since incomplete responses and omitted information will not be considered or assumed. Resumes, letters of reference, and other materials will not be evaluated or considered as responses to items in the Supplemental Application.

NOTE: FAILURE TO ACCURATELY AND PROPERLY COMPLETE THIS SUPPLEMENTAL APPLICATION QUESTIONNAIRE WILL RESULT IN YOUR ELIMINATION FROM THIS EXAMINATION.

Candidates who fail to follow the instructions will be eliminated from the examination.

THIS AFFIRMATION MUST BE COMPLETED:

I hereby certify and understand that the information provided by me on this Supplemental Application is true and complete to the best of my knowledge and contains no willful misrepresentation or falsifications. I understand this information may be verified at any time. I also understand that if it is discovered that I have made any false representations, I will be removed from the examination process, removed from the list resulting from this examination and may not be allowed to compete in future examinations for State employment. Additionally, State employees may have adverse action taken against them up to and including dismissal.

Your signature (Required): _____ **Date:** _____

Print your name (Required): _____

Your supplemental application will not be scored if you do not provide your signature and name.

Return your completed Supplemental Application AND your completed Standard State Application (Std. Form 678) to the address below:

**California Department of Food and Agriculture
Examination Unit
Attn: Darlene Hayashi
1220 N Street, Room 242
Sacramento, CA 95814**

**GENERAL AUDITOR II
Supplemental Application Questionnaire**

PART I - WILLINGNESS

The following questions are job requirements. Please read each question carefully and respond by placing an “X” either **YES** or **NO** for the following two (2) questions. If you are not willing or unable to comply with some or all of the following job requirements, it may be grounds for elimination from the examination process. Not providing a response to an item will be considered a “**NO**” response.

Are you willing to?

- | | | |
|--|-------------------------------------|------------------------------------|
| 1. Travel approximately 50% or more of the time? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 2. Work at locations away from home office? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

If you have answered “NO” to any of the above “WILLINGNESS” questions, please explain why below.

GENERAL AUDITOR II

Supplemental Application Questionnaire

PART II

| | | Experience | | | Amount of Time | | |
|----|---|---|--|--|-----------------------|--------------------------------------|--|
| | | I have had no training, education or experience with this task. | I have had some training education with this task, but no experience on the job. | I have performed this task on the job. | I have no experience. | I possess 1-12 months of experience. | I possess more than 12 months of experience. |
| | Instructions: For each item listed below in rows "1 through 14", place ONE "X" in the Experience column which most accurately represents the experience you have with the following tasks. Also, for each item listed below in rows "1 through 14", place ONE "X" in the Amount of Time column which identifies how much time you have performing the following tasks. NOTE: Credit will not be given for items not marked or incorrectly marked. Not marking an item will not be scored. | | | | | | |
| 1 | Ability to use Microsoft WORD, to create documents. | | | | | | |
| 2 | Ability to use Microsoft EXCEL, to create documents. | | | | | | |
| 3 | Ability to use Microsoft ACCESS, to create databases. | | | | | | |
| 4 | Ability to use a company's computer for communication systems. | | | | | | |
| 5 | Ability to use a computer for keying in data. | | | | | | |
| 6 | Ability to write audit reports for work completed. | | | | | | |
| 7 | Preparing work papers to document work performance. | | | | | | |
| 8 | Interview personnel to gather information. | | | | | | |
| 9 | Develop the scope of an audit and apply audit techniques to determine the means of verification and amount of testing necessary. | | | | | | |
| 10 | Work in a team/group environment for long periods of time. | | | | | | |
| 11 | Deal with difficult people in a professional manner. | | | | | | |
| 12 | Work on special projects as may be assigned to you. | | | | | | |
| 13 | Conduct yourself in a professional manner with clients and/or co-workers. | | | | | | |
| 14 | Work on non-routine special assignments. | | | | | | |

GENERAL AUDITOR II

Supplemental Application Questionnaire

Part III – NARRATIVE QUESTIONS

You are being given four (4) questions on the following pages for which you are to provide your responses.

Instructions

- Limit your responses to the space provided, only one page per question/responses.
- No additional pages will be accepted or considered for responses.
- You will be evaluated on content, grammar, spelling, and neatness of your answer in addressing each question.

Question #1:

You are conducting an audit and the plant manager is a very friendly person with whom you have periodic conversations throughout the day. The conversations are both personal and work related. This manager wants to take you out to dinner and a ball game with his family.

How would you handle the situation and why would you handle it in this manner?

Question #2:

You are responsible for conducting an audit. After the preplanning stage, what other steps would be necessary to complete your field work?

Question #3:

List and explain the different types of audits.

Question #4:

You are writing a management report to communicate weaknesses in internal controls. A work paper shows a finding that the auditee did not have a signed contract with its contractor for revenue. The revenue was reported at \$75,000, a material amount during the audit period. The Accounting Procedures Manual that the auditee is required to follow states that ending reconciliations of sales must be performed and contracts must be signed by both parties. You also note in the work papers that the auditee did not have any additional documentation, such as revenue reports or reconciliations, to substantiate the amounts reported as revenue.

Focusing on the elements of an audit finding, write up the finding.