



SUPERVISING GOVERNMENTAL AUDITOR II
EXAM CODE: 8BP0302
CLASS CODE: 4140

Department: DEPARTMENT OF SOCIAL SERVICES
Final Filing Date: CONTINUOUS FILING
Exam Type: DEPARTMENTAL PROMOTIONAL
Salary: MONTHLY SALARY RANGE - \$6,245.00 - \$8,148.00
Location: Sacramento County

EQUAL EMPLOYMENT OPPORTUNITY

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(s), and 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 place in public servants.

WHO SHOULD APPLY

This is a Departmental Promotional examination for the Department of Social Services.

1. Applicants must have a permanent civil service appointment with the California Department of Social Services 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 with two or more consecutive years as defined in Government Code Section 18990; or
 3. Must be a current or former non-elected exempt employee of the Executive Branch with two or more consecutive years as defined in Government Code Section 18992; or
1. 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 Section 18991. Applicants must submit a legible copy of their DD214 along with the application (STD.678).

FILING INSTRUCTIONS

Applicants must submit the [State Examination/Employment Application \(Std. 678\)](#), copy of unofficial college transcripts (if using education to meet the minimum qualifications), and Qualifications

Assessment, found at the end of this examination bulletin, by mail or in person to:

FILE BY MAIL:

California Department of Social Services
Attention: Examinations Unit
P.O. Box 944243, MS 8-15-58
Sacramento, CA 94244-2430

California Department of Social Services
Attention: Examinations Unit
744 P Street,
Sacramento, CA 95814
Monday-Friday, 8:00 AM-5:00 PM

FILE IN PERSON:

NOTE: Only applications with the original signature will be accepted. Facsimile (FAX) or e-mailed applications will not be accepted under any circumstances.

SPECIAL TESTING ARRANGEMENTS

If you require special testing arrangements due to a verified disability, medical condition or religious accommodation, you will be able to request a reasonable accommodation during the exam filing process. Please mark the appropriate box for Question 2 on the State Examination/Employment Application (Std. 678). You will be contacted to make specific arrangements.

ELIGIBLE LIST INFORMATION

An eligible list will be established for use by the California Department of Social Services. The names of successful competitors will be merged onto the eligible list in order of final scores regardless of test date. Eligibility expires twelve (12) months after it is established, unless the needs of the service and conditions of the list(s) warrant a change in this period. Competitors must then retake the examination to re-establish eligibility.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the experience and/or education requirements for this examination at the time the application is submitted. Your signature on the application indicates that you read, understood, and possess the minimum qualifications required.

Applications must include: "to" and "from" dates (month/day/year), time base, hours per week, civil service or private sector titles, and the duties performed. Applications without this information may be rejected from this examination. If using education to qualify, applicant must include copies of transcripts and/or copy of required degree. College course information must include title, number of semester or quarter units, name of institution, completion dates, and degree (if applicable).

MINIMUM QUALIFICATIONS

Either I

One year of experience in the California state service performing the duties of a professional accounting or auditing class equivalent in level to Supervising Governmental Auditor I. **or** Two years of experience in the California state service performing the duties of a professional accounting or auditing class equivalent in level to Governmental Auditor III.

Or II

Experience: Five years of increasingly responsible professional accounting or auditing

experience. For at least two years, this responsibility must have been at a level equivalent to supervising the conduct of a variety of audits or financial examinations. (Experience in California state service applied toward this requirement must be in accordance with the provisions of the promotional pattern.) **and**

Education: Either

1. 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**
2. Completion at a collegiate-grade residence institution of the equivalent of sixteen semester hours of professional accounting courses including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

NOTE: Applicants MUST submit a copy of their unofficial college transcripts along with the application when using education to meet the entrance requirements for this examination.

POSITION DESCRIPTION

The Supervising Governmental Auditor II, under general direction, directs a large staff conducting audits of the accounts and records of governmental jurisdictions requesting, expending or accountable for State funds either to determine jurisdiction's need of assistance and financial condition, or to verify proper reporting and the legality and propriety of expenditures; and to do other related work.

EXAMINATION INFORMATION

Qualifications Assessment Application – Weighted 100%

The examination will consist of a Qualifications Assessment weighted 100%. Candidates must attain an overall minimum score of 70% to be placed on the eligible list. The questionnaire is designed to elicit specific information regarding each candidate's education and experience relative to the testing classification. Responses to the questionnaire will be assessed based on pre-determined rating criteria. **CANDIDATES WHO DO NOT COMPLETE OR SUBMIT THE QUALIFICATIONS ASSESSMENT MAY BE DISQUALIFIED.**

KNOWLEDGE AND ABILITIES

A. Knowledge of:

1. Applying general accounting and auditing principles and procedures.
2. Specialized auditing practices and procedures as used in auditing governmental jurisdictions.
3. Governmental accounting and budgeting.
4. Principles and techniques of organization, management, and supervision.
5. Principles of public finance.
6. Business law.
7. Department's Equal Employment Opportunity Program objectives.
8. 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 general accounting and auditing principles and procedures.
2. Specialized auditing practices and procedures as used in auditing governmental jurisdictions.
3. Plan, organize, and direct the statewide program of auditing governmental jurisdictions having programs financed by State appropriations, loans, grants-in-aid, or subventions.
4. Develop policies and procedure for the statewide auditing program.
5. Apply provisions of the law, legal opinions, and court decisions and departmental policies, rules, and regulations related to the work.
6. Analyze data and draw sound conclusions.
7. Analyze situations accurately and take effective action.
8. Prepare clear, complete, concise reports.
9. Establish and maintain cooperative relations with those contacted in the work.
10. Speak and write effectively.
11. Effectively contribute to the department's Equal Employment Opportunity objectives.

SPECIAL REQUIREMENT

Ability to qualify for a fidelity bond.

VETERANS' PREFERENCE AND CAREER CREDITS

Veterans' Preference and Career Credits will not be granted for this examination.

CLASSIFICATION SPECIFICATION

Please click on the link below to review the official California Department of Human Resources (CalHR) classification specification.

[SUPERVISING GOVERNMENTAL AUDITOR II](#)

CONTACT INFORMATION

California Department of Social Services
Attention: Examinations Unit
P.O. Box 944243, MS 8-15-58
Sacramento, CA 94244-2430
examinations@dss.ca.gov

California Relay Service for the Deaf or Hearing Impaired from TDD phones call: 1-800-735-2929 or from voice phones call: 1-800-745-2922.

GENERAL INFORMATION

If you meet the requirements stated on 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 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.

It is the candidate's responsibility to contact the CDSS Examinations Unit at examinations@dss.ca.gov within three weeks after submitting an application if he/she has not received a progress notice.

The Department of Social Services 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.

Applications are available at the CalHR's website at [State Examination/Employment Application \(Std. 678\)](#), Employment Development Department offices and the California Department of Social Services.

Americans with Disabilities Act, Title II: The California Department of Social Services (CDSS) is committed to a strong policy of equal employment opportunity. To this end, CDSS does not discriminate against or exclude any person from participating in the employment process, advancement, benefits of employment, or in the admission and access to programs or activities administered by CDSS on the basis of: race; color; national origin; ancestry; religion; creed; sex; marital status; sexual orientation; pregnancy; age; veteran status; political affiliation; or disability (including AIDS) as required by Title II of the Americans with Disabilities Act (ADA). Reasonable accommodations for qualified individuals with disabilities will be made available upon request.

Candidates needing special testing arrangement due to a disability, must mark the appropriate option on the application and/or contact the testing department.

Criminal Record Clearance Information: Some positions within various divisions of the California Department of Social Services are subject to fingerprinting and criminal records check requirements. This check will be completed by the Department of Justice. Applicants will be notified during the hiring process if the position is affected by the criminal records clearance procedure. Criminal record clearance is a condition of employment in positions affected by this procedure.

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. 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 one to four years unless otherwise stated on the bulletin.

TAKING THE EXAMINATION

Please take the Qualifications Assessment examination on the following page. Once completed, print, sign and mail it to the address stated in the Filing Instructions section above along with the completed and signed State Application STD. 678. Both documents must be submitted in order to be considered. After receipt of the completed examination, it will be scored and a notification of results letter will be mailed within approximately three weeks.

**CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
HUMAN RESOURCE SERVICES BRANCH
QUALIFICATIONS ASSESSMENT**

SUPERVISING GOVERNMENTAL AUDITOR II

This examination will provide you with an opportunity to demonstrate significant aspects of your qualifications for the Supervising Governmental Auditor II classification, with the California Department of Social Services (CDSS). The information you provide will be rated based on objective criteria created by Subject Matter Experts. The rating will be used to determine your final score in this examination. If successful, your name will be placed on an eligible list for the classification listed above. The list will be used by CDSS locations/facilities statewide to fill existing vacancies. A "Conditions of Employment" form is included in this examination which will allow you to select the location and time bases you are interested in working. It is **required** that you **personally complete** this examination accurately and without assistance.

You will be evaluated based on your ability to follow directions and read, interpret, and respond appropriately to the questions in this Qualifications Assessment. Candidates who fail to follow the instructions will be eliminated from this examination.

THIS AFFIRMATION MUST BE COMPLETED

I hereby certify that the information provided on this Qualifications Assessment Questionnaire is true and correct to the best of my knowledge and contains no willful misrepresentations or falsifications. I also understand that if it is later discovered that I have made any false representations, I may be removed from the examination and/or the eligible list resulting from this examination, have adverse action taken against me which could result in loss of State employment, and/or suffer loss of right to compete in any future State examinations.

Name (Printed): _____

Address: _____

City/State/Zip Code: _____

Home/Work Telephone Number: _____

Signature: _____ Date: _____

Your completed Qualifications Assessment must include your original signature. Print and keep a copy of the completed Qualification Assessment for your records. Applicants must submit the [State Examination/Employment Application \(STD. 678\)](#), copy of unofficial college transcripts (if using education to meet the minimum qualifications), and Qualifications Assessment by mail or in person to:

FILE BY MAIL:

California Department of Social Services
Attention: Examinations Unit
P.O. Box 944243, MS 8-15-58
Sacramento, CA 94244-2430

FILE IN PERSON:

California Department of Social Services
Attention: Examinations Unit
744 P Street,
Sacramento, CA 95814
Monday-Friday, 8:00 AM-5:00 PM

CONDITIONS OF EMPLOYMENT:

If you are successful in this examination(s), your name will be placed on an active employment list and referred to fill vacancies according to the conditions you specify on this form. Therefore, before you mark this form, there are some things you should consider. If you are not planning to relocate or are not willing to travel to a distant job location, do not select locations that are a long way from your residence.

LOCATION(S) YOU ARE WILLING TO WORK

PLEASE MARK THE APPROPRIATE BOX(ES) OF YOUR CHOICE. YOU MAY BE OFFERED A JOB ONLY IN LOCATIONS THAT YOU MARK.

- ANYWHERE IN THE STATE – *If this box is marked, no further selection is necessary*

- SACRAMENTO County

- LOS ANGELES County

TYPE OF APPOINTMENT YOU WILL ACCEPT

PLEASE MARK THE APPROPRIATE BOX(ES) OF YOUR CHOICE.

- | | |
|---|--|
| <input type="checkbox"/> (D) Permanent Full-Time | <input type="checkbox"/> (K) Limited-Term Full-Time |
| <input type="checkbox"/> (V) Permanent Part-Time | <input type="checkbox"/> (W) Limited-Term Part-Time |
| <input type="checkbox"/> (T) Permanent Intermittent | <input type="checkbox"/> (X) Limited-Term Intermittent |

GENERAL EXAMINATION INSTRUCTIONS:

This process is the entire examination for the SUPERVISING GOVERNMENTAL AUDITOR II classification. Therefore, please be sure to follow the instructions carefully as missing or incomplete information may result in disqualification or a lower score for this examination.

YOUR RESPONSES ARE SUBJECT TO VERIFICATION

Please keep in mind that all information provided on this Qualification Assessment will be subject to verification at any time during the examination process, hiring process and even after gaining employment. Anyone who misrepresents his/her experience will be subject to adverse consequences, which could include the following action(s):

- Removal from the examination process
- Removal from the eligible list
- Loss of State employment
- Loss of rights to compete in any future State examinations

EXAMINATION INSTRUCTIONS:

This examination is intended to provide candidates the opportunity to demonstrate their knowledge and experience in a variety of areas. It is not expected that you will have experience in all areas.

Using the rating scale(s) below, you will self-rate your knowledge and experience performing specific job-related actions.

Respond to each of the following statements by indicating how the statement applies to you. You are required to respond to every statement by marking one option for each of the 2 scales provided.

In responding to each statement, you may refer to your FORMAL EDUCATION, FORMAL TRAINING COURSES, and/or WORK EXPERIENCE whether paid or not paid.

SCALE #1 - KNOWLEDGE RELATED TO PERFORMING THIS ACTION:

Extensive Knowledge

I possess an expert knowledge level to the extent that I have effectively performed tasks related to this knowledge in the most difficult and complex situations **and** I have instructed others on specific aspects of this knowledge.

Moderate Knowledge

I possess an advanced knowledge level to the extent that I could effectively perform this task under the majority of circumstances or situations encountered.

Basic Knowledge

I possess a sufficient knowledge level that would allow me to perform this task successfully in routine situations.

Limited Knowledge

I have some knowledge of how to perform this task, but I may require additional instruction to apply my knowledge effectively.

No Knowledge

I have no knowledge of how to perform this task or what it may entail.

SCALE #2 - EXPERIENCE RELATED TO PERFORMING THIS ACTION:

Extensive Experience

I have more than 4 years of experience in performing this action.

Moderate Experience

I have more than 3 years, but less than 4 years of experience in performing this action.

Basic Experience

I have more than 2 years, but less than 3 years of experience in performing this action.

Limited Experience

I have more than 1 year, but less than 2 years of experience in performing this action.

No Experience

I have never performed this action.

1. Participate in the development of policy concerning audit processes, related regulations, and preparation of responses to inquiries from internal/external stakeholders, foster care providers, provider associations, federal agencies, and county placement agencies.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

2. Direct staff in the enforcement of audit policies and procedures.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

3. Direct staff in the use of auditing tools (e.g. audit review tool, audit protocols, audit correspondence).

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

4. Assist in the development of audit protocols for foster care providers and other interested parties.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

5. Direct staff in the coordination of the appeal and hearing process in conjunction with internal legal division and other State agencies.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

6. Develop auditor training.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

7. Conduct auditor training.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

8. Supervise audit staff in conducting audits.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

9. Evaluate the performance of auditor's field work including the review of audit work papers, the preparation of point sheets, conducting the entrance and exit conferences and the development of final audit reports.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

10. Schedule audits, distribute workload, and maintain uniform application of audit protocols, policies and procedures.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

11. Provide expert advice to auditors, program managers/staff and internal/external stakeholders regarding complicated audit issues/procedures.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

12. Refer audit findings requiring legal interpretation/opinion and make related policy recommendations to Branch management and legal counsel.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

13. Supervise the necessary preparation of materials needed in order to defend protested/appealed audits scheduled for an Administrative Hearing.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

14. Testify on behalf of the Department regarding audit policies and procedures.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

15. Supervise the activities of professional audit staff in the review, evaluation, and follow-up of Financial Audit Reports (FARs) submitted by CPAs.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

16. Provide instruction, support and technical assistance to Foster Care providers on financial audit requirements.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

17. Develop and maintain uniform application of financial audit policies and procedures in order to take the appropriate action(s).

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

18. Develop specialized audit status reports and correspondence.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

19. Implement specialized audit status reports.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

20. Participate in work groups, conferences, and meetings to provide feedback that may generate recommendations to management.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

21. Perform administrative functions in regards to the recruitment, selection and hiring of new audit staff.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

22. Prepare probation reports and individual development plans following departmental policies and procedures.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

23. Train staff in order to establish and maintain a high level of staff proficiency and professionalism ensuring auditors are sufficiently trained.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

24. Make recommendations on policy to audit managers.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

25. Make the more difficult interagency contacts necessary in coordinating the audit program.

Knowledge related to performing this action

- Extensive Knowledge
- Moderate Knowledge
- Basic Knowledge
- Limited Knowledge
- No Knowledge

Experience related to performing this action

- Extensive Experience
- Moderate Experience
- Basic Experience
- Limited Experience
- No Experience

**THIS CONCLUDES THE QUALIFICATIONS ASSESSMENT FOR THE
SUPERVISING GOVERNMENTAL AUDITOR II**

Please refer to first page for filing/ mailing instructions.