



Supervising Governmental Auditor II

Exam Code:2DS01

Department: Department of Developmental Services

Exam Type: Servicewide, Open

Final Filing Date: Continuous

CLASSIFICATION DETAILS

Supervising Governmental Auditor II – 7,790.00 – 10,166.00 per month

Salary updated as of 3/4/2023

View the [Supervising Governmental Auditor II classification specification](#)

APPLICATION INSTRUCTIONS

Final Filing Date: Continuous

Applications are accepted on a continuous basis. Please allow 2-4 weeks for processing. All examinations are processed on a flow basis and may be completed prior to the general processing timeframes.

Who Should Apply:

Applicants who meet the minimum qualifications as stated on this bulletin may apply for and take this examination.

Once you have taken this examination, you may not retake it for **six (6)** months.

How To Apply:

Applicants must complete and submit the State Examination/Employment Application (Std. 678), the Supplemental Application found at the end of this examination bulletin, **and** unofficial transcripts using one of the methods below:

FILE BY MAIL:

Department of Developmental Services
Attention: Examinations Unit
1215 O Street, MS 10-14
Sacramento, CA 95814

FILE IN PERSON:

Department of Developmental Services
Attention: Examinations Unit
1215 O Street, MS 10-40
Sacramento, CA 95814
Monday-Friday, 8:00 AM-5:00 PM

FILE BY EMAIL

Due to COVID 19 we have limited staff in office. Therefore, the preferred method of application submittal is via email. Send exam materials via email to examhelpdesk@dds.ca.gov

Special Testing Arrangements:

If you require assistance or alternative testing arrangements due to a disability, please contact the testing department listed in the Contact Information section of this bulletin.

MINIMUM QUALIFICATIONS

All applicants must meet the education and/or experience requirements as stated on this exam bulletin to be accepted into the examination. Part-time or full-time jobs, regardless of whether paid or volunteer positions, and inside or outside California state service will count toward experience.

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 16 semester hours of professional accounting courses including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

POSITION DESCRIPTION

Under general direction, to direct 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 SCOPE

This examination consists of the following components:

Training and Experience Evaluation – Weighted 100% of the final score.

The examination will consist solely of a **Training and Experience Evaluation**. To obtain a position on the eligible list, a minimum score of 70% must be received. Applicants will receive their score upon completion of the Training and Experience Evaluation process.

In addition to evaluating applicants' relative knowledge, skills, and ability, as demonstrated by quality and breadth of education and/or experience, emphasis in each exam component will be measuring competitively, relative job demands, each applicant's:

Supplemental Application – Weighted 100%

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, business law
6. Department's EEO objectives
7. A manager's role in the EEO and the processes available to meet 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; develop policies and procedures for the statewide auditing program
4. Apply provisions of the law, legal opinions, and court decisions and departmental policies, rules and regulations related to the work; analyze data and draw sound conclusions

5. Analyze situations accurately and take effective action
6. Prepare clear, complete, concise reports; establish and maintain cooperative relations with those contacted in the work
7. Speak and write effectively
8. Effectively contribute to the department's affirmative action objectives

ELIGIBLE LIST INFORMATION

A servicewide, open eligible list for the **Supervising Governmental Auditor II** classification will be established for the State of California (all State of California departments, statewide).

The names of successful competitors will be merged onto the eligible list in order of final score regardless of exam date. Eligibility expires **12 months** after it is established. Applicants must then retake the examination to reestablish eligibility.

Veterans' Preference will be granted for this examination. In accordance with Government Codes 18973.1 and 18973.5, whenever any veteran, or widow or widower of a veteran achieves a passing score on an open examination, he or she shall be ranked in the top rank of the resulting eligible list.

Veterans status is verified by the California Department of Human Resources (CalHR). Information on this program and [the Veterans' Preference Application](#) (Std. form 1093) is available online. Additional information on veteran benefits is available at the Department of Veterans Affairs.

Career credits are not granted for examinations administered on an Open or Promotional basis.

PREPARING FOR THE EXAMINATION

Here is a list of suggested resources to have available prior to taking the exam.

Employment History: Employment dates, job titles, organization names and addresses, names of supervisors or persons who can verify your job responsibilities, and phone numbers of persons listed above.

Education: School names and addresses, degrees earned, dates attended, courses taken (verifiable on a transcript), persons or office who can verify education, and phone numbers of persons or offices listed above.

Training: Class titles, certifications received, names of persons who can verify your training, and phone numbers of persons listed above.

TAKING THE EXAMINATION

Applicants must complete and submit the State Examination/Employment Application (Std. 678), the Supplemental Application found at the end of this examination bulletin, **and** unofficial transcripts using one of the filing methods listed in the "How to apply" section.

Once your State Application, Supplemental Application, and unofficial transcripts have been received, your examination will be processed, and you will receive your exam results via email within 2-4 weeks from receipt.

TESTING DEPARTMENTS

Department of Developmental Services

CONTACT INFORMATION

Department of Developmental Services

Examination Unit

1215 O Street, MS 10-40

Sacramento, CA 95814

Phone: (916) 322-0419

Email: examhelpdesk@dds.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.

EQUAL OPPORTUNITY EMPLOYER

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right of 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.

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

Examination and/or Employment Application (STD 678) forms are available at the California Department of Human Resources, local offices of the Employment Development Department, and through your [CalCareer Account](#).

If you meet the requirements stated on this examination 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 described in this bulletin will be rated against a predetermined job-related rating, and all applicants who pass will be ranked according to their score.

The California Department of Developmental Services (DDS) 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 applicants will be notified.

General Qualifications: Applicants must possess essential personal qualifications including integrity, initiative, dependability, good judgement, the 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) servicewide 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.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Education 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 competitor 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.

Please continue to the next page to access the supplemental application

DEPARTMENT OF DEVELOPMENTAL SERVICES (DDS)

Supervising Governmental Auditor II

Supplemental Application Instructions

The Supervising Governmental Auditor II examination is being administered as a Departmental OPEN. This is a Training and Experience (T&E) examination and consist solely of a Supplemental Application and accounts for 100% of the examination. Applicants successful in the examination will be placed on an eligible list, which will be used to fill vacancies at DDS headquarters, Developmental Centers, Community Facility and the Stabilization Training Assistance and Reintegration (STAR) homes.

The examination is designed to elicit a range of specific information regarding each candidate's knowledge, skills and abilities to successfully perform the duties of the classification. The score a candidate receives is based upon an evaluation of the responses provided in the Supplemental Application. The examination utilizes a predetermined rating criteria and an established rating scale.

Applicants MUST read and follow the directions on the following pages and complete and submit the required documents for acceptance into the examination. The information you provide on the Supplemental Application may be used for any portion of the selection and/or recruitment process.

Filing Instructions

Complete and mail the State Application (Std. 678), Supplemental Application, and a copy of your accounting degree or unofficial transcripts showing 16 semester hours of professional accounting courses to the following mailing address:

Department of Developmental Services
1215 O Street, MS 10-14
Sacramento, CA 95814
Attention: Yusuf Lang

Department Contact Information

After reading the entire *Examination Bulletin* and *Supplemental Application*, if you have questions contact the Department of Developmental Services Exam Help Desk at examhelpdesk@dds.ca.gov.

Supervising Governmental Auditor II

EXAMINATION

INSTRUCTIONS

Please read the instructions prior to proceeding to the “Supplemental Application” examination. This Supplemental Application consists of three “SCALES”. Utilizing the THREE SCALES (A-C) below, you will rate each job-related task statement as it applies to you. You will assign one rating from each of the three scales for every task statement.

The three scales include; **two Rating Scales (Scale A & B)** and **one Reference Code (Scale C)**. If any of the scales are left blank your supplemental application will not be accepted and you will be disqualified from the exam.

SCALE A - LEVEL of Experience/Training/Education)

Instructions: In Scale A – (Rating 0-4), assign one rating for the LEVEL of Experience (Training and/or Education) you have performed a specific job-related task. You may also refer to formal education, training and/or on the job experience (paid and/or volunteer).

Scale A: (Ratings 0-4)

0 = No Knowledge I have no knowledge of how to perform this task

1 = Limited Knowledge I have some knowledge of how to perform this task but require additional instructions to apply my knowledge.

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

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

4 = Extensive Knowledge I possess an expert knowledge level to the extent that I have effectively performed this task in the most difficult and complex situations, and I have instructed others on specific aspects of this task.

SCALE B – LENGTH of Time

Instructions: In Scale B – (Rating 0-4), assign one rating for the Length of time you have performed and/or received training in a specific job-related task on the following pages.

Scale B: (Ratings 0-4)

0 = I have never performed this action.

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

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

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

4 = I have 4+ years of experience performing this action.

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EXAMINATION

INSTRUCTIONS (cont.)

SCALE C – Reference Code (A-D)

Instructions: In Scale C (reference code A-D), List reference verification information of persons that can verify your experience, training and/or education. A reference (code A-D) can include previous/current Employers, Trainers and/or Teachers/Instructors. DO NOT list personal references (friends or family members).

Code A

Name of Reference: _____

Phone Number: _____ E-mail: _____

Employer Name: _____ Employment Title: _____

Code B

Name of Reference: _____

Phone Number: _____ E-mail: _____

Employer Name: _____ Employment Title: _____

Code C

Name of Reference: _____

Phone Number: _____ E-mail: _____

Employer Name: _____ Employment Title: _____

Code D

Name of Reference: _____

Phone Number: _____ E-mail: _____

Employer Name: _____ Employment Title: _____

SUPPLEMENTAL APPLICATION

SCALES	<p>SCALE A – Assign one Rating 0 - No Knowledge 1 – Limited Knowledge 2 – Basic Knowledge 3 – Moderate Knowledge 4 – Extensive Knowledge</p> <p>SCALE B – Assign one rating 0 – No experience 1 – Limited Experience more than 1 year but less than 2 2 – Basic Experience more than 2 years but less than 3 3 – Moderate Experience more than 3 years but less than 4 4 – Extensive Experience more than 4 years of experience</p> <p>SCALE C – Assign <u>one</u> reference code per task (A – E)</p>	SCALE A - Rating	SCALE B- Rating	SCALE C - Code A-D
	TASK STATEMENTS			
1.	Confers with public and private officials and staff on significant problems set forth in audit findings.			
2.	Refers to superiors' questions requiring policy decisions or legal opinion.			
3.	Advises staff on unusually difficult problems of audit procedure or application of the law.			
4.	Ensure all audits are performed in a timely manner and issues are stated clearly and accurately to ensure compliance and enforcement of all Governmental Auditing Standards.			
5.	Supervises the scheduling of audits and develops and maintains uniform application of auditing procedures, techniques, and proper application of the law and agency policies.			
6.	Makes the more difficult interagency contacts necessary in coordinating the audit program.			
7.	Refer audit work to the proper authorities for possible criminal prosecution when appropriate.			
8.	Review audit reports or summaries of findings and recommendations referred for consideration of questions of interpretation of the law or agency policy.			
9.	Trains staff, evaluates staff performance, and takes or recommends appropriate action.			
10.	Review the maintenance of control accounts on funds allocated to local jurisdictions.			
11.	Refers problems requiring legal interpretation and makes recommendations on policy to management.			

Supervising Governmental Auditor II

EXAMINATION

SCALES	SCALE A – Assign one Rating 0 - No Knowledge 1 – Limited Knowledge 2 – Basic Knowledge 3 – Moderate Knowledge 4 – Extensive Knowledge	SCALE B – Assign one rating 0 – No experience 1 – Limited Experience more than 1 year but less than 2 2 – Basic Experience more than 2 years but less than 3 3 – Limited Experience more than 3 years but less than 4 4 – Extensive Experience more than 4 years of experience SCALE C – Assign one reference code per task (A – E)	SCALE A - Rating	SCALE B- Rating	SCALE C - Code A-D
TASK STATEMENTS					
12.	Provides testimony and justifies contested audit findings at appeal hearings and provides direction to staff relative to providing testimony at appeal hearings.				
13.	Makes recommendations to superiors designed to correct and systematize the accounting systems of local jurisdictions or to modify rules and regulations governing local jurisdictions in the administration of State-supported programs.				

Applicant Information

First and Last Name (Printed): _____

Contact Phone Number: _____(Home)_____ (Work)

E-mail Address: _____

Signature: _____ Date: _____

I certify and understand that my original signature certifies that all statements made in this Supplemental Application is true to the best of my knowledge.

Please continue to the next page for conditions of employment

Supervising Governmental Auditor II
EXAMINATION
CONDITIONS OF EMPLOYMENT
SUPERVISING GOVERNMENTAL AUDITOR II

INSTRUCTIONS

PLEASE MARK ALL APPROPRIATE BOX(ES) OF YOUR CHOICE – YOU WILL NOT BE OFFERED EMPLOYMENT IN LOCATIONS/TENURE-TIME BASES NOT MARKED.

TENURE/TIME BASE YOU ARE WILLING TO ACCEPT

Please mark the appropriate box(es) – you may check “Any” if you are willing to accept any tenure/time-base.

- | | | |
|------------------------------|---|---|
| <input type="checkbox"/> Any | <input type="checkbox"/> Permanent, Full-Time | <input type="checkbox"/> Limited-Term, Full-Time |
| | <input type="checkbox"/> Permanent, Part-Time | <input type="checkbox"/> Limited-Term, Part-Time |
| | <input type="checkbox"/> Permanent Intermittent | <input type="checkbox"/> Limited-Term, Intermittent |

If all preferences are marked and you receive an appointment other than Permanent Full-Time, you will continue to be considered for Permanent, Full-Time position

LOCATIONS YOU ARE WILLING TO WORK

- | | | |
|---|--|--|
| <input type="checkbox"/> (0005) ANYWHERE IN THE STATE – if this is marked, no further selection is needed | | |
| <input type="checkbox"/> (0100) Alameda County | <input type="checkbox"/> (2100) Marin County | <input type="checkbox"/> (4100) San Mateo County |
| <input type="checkbox"/> (0200) Alpine County | <input type="checkbox"/> (2200) Mariposa County | <input type="checkbox"/> (4200) Santa Barbara Cou. |
| <input type="checkbox"/> (0300) Amador County | <input type="checkbox"/> (2300) Mendocino County | <input type="checkbox"/> (4300) Santa Clara County |
| <input type="checkbox"/> (0400) Butte County | <input type="checkbox"/> (2400) Merced County | <input type="checkbox"/> (4400) Santa Cruz County |
| <input type="checkbox"/> (0500) Calaveras County | <input type="checkbox"/> (2500) Modoc County | <input type="checkbox"/> (4500) Shasta County |
| <input type="checkbox"/> (0600) Colusa County | <input type="checkbox"/> (2600) Mono County | <input type="checkbox"/> (4600) Sierra County |
| <input type="checkbox"/> (0700) Contra Costa County | <input type="checkbox"/> (2700) Monterey County | <input type="checkbox"/> (4700) Siskiyou County |
| <input type="checkbox"/> (0800) Del Norte County | <input type="checkbox"/> (2800) Napa County | <input type="checkbox"/> (4800) Solano County* |
| <input type="checkbox"/> (0900) El Dorado County | <input type="checkbox"/> (2900) Nevada County | <input type="checkbox"/> (4900) Sonoma County |
| <input type="checkbox"/> (1000) Fresno County | <input type="checkbox"/> (3000) Orange County* | <input type="checkbox"/> (5000) Stanislaus County |

Supervising Governmental Auditor II

EXAMINATION

- | | | |
|--|--|---|
| <input type="checkbox"/> (1100) Glenn County | <input type="checkbox"/> (3100) Placer County | <input type="checkbox"/> (5100) Sutter County |
| <input type="checkbox"/> (1200) Humboldt County | <input type="checkbox"/> (3200) Plumas County | <input type="checkbox"/> (5200) Tehama County |
| <input type="checkbox"/> (1300) Imperial County | <input type="checkbox"/> (3300) Riverside County* | <input type="checkbox"/> (5300) Trinity County |
| <input type="checkbox"/> (1400) Inyo County | <input type="checkbox"/> (3400) Sacramento County* | <input type="checkbox"/> (5400) Tulare County* |
| <input type="checkbox"/> (1500) Kern County | <input type="checkbox"/> (3500) San Benito County | <input type="checkbox"/> (5500) Tuolumne County |
| <input type="checkbox"/> (1600) Kings County | <input type="checkbox"/> (3600) San Bernardino Cou. | <input type="checkbox"/> (5600) Ventura County |
| <input type="checkbox"/> (1700) Lake County | <input type="checkbox"/> (3700) San Diego County | <input type="checkbox"/> (5700) Yolo County |
| <input type="checkbox"/> (1800) Lassen County | <input type="checkbox"/> (3800) San Francisco County | <input type="checkbox"/> (5800) Yuba County |
| <input type="checkbox"/> (1900) Los Angeles County | <input type="checkbox"/> (3900) San Joaquin County | |
| <input type="checkbox"/> (2000) Madera County | <input type="checkbox"/> (4000) San Luis Obispo Cou. | |

*Indicates current DDS office locations

This is the end of the Supplemental Application and concludes the examination, please refer to page 1 for submittal instructions.