



# PRINCIPAL AUDITOR

**Exam Code: 7AU04**

**Department:** California State Auditor's Office

**Exam Type:** Open

**Final Filing Date:** Continuous

## CLASSIFICATION DETAILS

Principal Auditor

Salary Range: \$11,127 to \$13,736 per month

View [the Principal Auditor classification specification \(Class Code: 4094\)](#)

## APPLICATION INSTRUCTIONS

Final Filing Date: Continuous

**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 nine (9) months.

**How To Apply:** Complete a state application (STD.678). Email the completed application to [HR@auditor.ca.gov](mailto:HR@auditor.ca.gov) or mail it to:

California State Auditor  
Human Resources Office  
621 Capitol Mall, Suite 1200  
Sacramento, California 95814

**This examination will be processed biannually (or as the needs of the department warrant). The application cut-off is January 15<sup>th</sup> and July 15<sup>th</sup>.**

**Special Testing Arrangements:** If you require assistance or alternative testing arrangements due to a disability, please contact the Human Resources Office 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.

### Principal Auditor

**Education:** Equivalent to graduation from a four year accredited college or university. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of graduation or its equivalent before they can be considered eligible for appointment.)

#### Either I

Experience: One year of experience in the California state service performing duties at a level not less than a Senior Auditor Evaluator II.

#### Or II

Experience: Experience: Broad and extensive (more than five years) professional auditing experience in government, commercial, or public auditing in accordance with "Government Auditing Standards" published by the Comptroller General of the United States, including at least two years of experience in the direction of a large, complex, independent, and comprehensive audit program. This experience must include experience with performance and financial or compliance audits. (Experience in the California state service applied toward this requirement must be performing the duties of a class at a level of responsibility equivalent to a Senior Auditor Evaluator III, for a period of at least one year.)

## POSITION DESCRIPTION

### Principal Auditor

This is the managerial and highest level in the series. Incumbents manage multiple audits with teams of two to six staff members. Incumbents, under general direction of the Deputy State Auditor, develop and interpret uniform policies, programs, and practices for the administration of the audit program and provide management advice to the Legislature and top-level administrative authorities within State departments. Incumbents also testify before legislative committees, respond to press calls, and represent the California State Auditor's Office at meetings of national, State, and professional organizations.

## EXAMINATION SCOPE

This examination consists of the following components:

**Supplemental Application -- Weighted 100%**

This examination will consist of a Supplemental Application only. The information on the Supplemental Application will be assessed competitively based on each candidate's relevant training and experience. The Supplemental Application will be evaluated by pre-established rating criteria. Candidates who do not complete or submit the Supplemental Application by the due date will be disqualified.

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

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:

**Knowledge of:** General accounting and auditing principles and procedures; principles and practices of organizational management including planning, organizing, accounting, auditing, and quantitative analysis methods; research and information-gathering techniques; basic principles and practices of descriptive and inferential statistics; functions, organization, and practices of California government, "Government Auditing Standards" as prescribed by the Comptroller General of the United States, and standards of the profession; principles and practices of employee supervision, development, and training; legislative committee organization, structure, functions, and procedures; formal and informal aspects of the legislative process; the operation and reporting of other State and Federal audit organizations; group leadership techniques; program planning, development, and evaluation; principles and practices of project management and coordination; and applications of organizational and management theory; supervision, planning, conducting, and directing large, complex performance audits and large and complex financial or compliance audits; the organization and practices of the Legislative and Executive Branches; principles, practices, and trends of public administration, organization, and management; techniques of organizing and motivating groups; program development and evaluation; methods of administrative problem solving; personnel management techniques and practices of supervision and staff development and training techniques; the manager's role in the Equal Employment Opportunity (EEO) Program; and the processes available to meet EEO employment objectives.

**Ability to:** Apply the required knowledge; review and analyze State and Federal laws, regulations, and program data; review and analyze accounting records; learn and apply "Government Auditing Standards" prescribed by the Comptroller General of the United States and standards of the auditing profession; review management and other related controls over financial data; conduct effective interviews with auditee's staff at all levels; gain and maintain the confidence and cooperation of those contacted; analyze, organize, and synthesize a variety of information into supported audit findings and logical recommendations; effectively incorporate use of microcomputers in performing audit and investigative tasks; prepare clear, complete, and concise reports; communicate effectively; clearly define audit objectives;

develop approaches and methodologies to meet audit objectives; identify controversial or sensitive issues affecting the audit; assess staff performance and develop the skills and abilities of subordinate staff; work effectively with top-level managers of state agencies and other organizations; coordinate, prepare, review and edit written reports; establish; maintain project priorities; plan, organize, and direct the work of multidisciplinary professional staff engaged in a variety of complex audits; establish and administer uniform policies and procedures; develop cooperative working relationships with representatives of all levels of government, the public, and the Legislative and Executive Branches; analyze complex problems and recommend effective courses of action; effectively contribute to the California State Auditor's Office EEO objectives; effectively promote EEO in employment; and maintain a work environment free from discrimination and harassment.

**Additional Desirable Qualifications:** Possession of a valid certificate to practice as a Certified Public Accountant in California.

## ELIGIBLE LIST INFORMATION

A departmental, open eligible list for the Principal Auditor classification will be established for the: **California State Auditor's Office**

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.

## CONTACT INFORMATION

If you have any technical or administrative questions concerning this examination bulletin, including provision of reasonable accommodation for this testing process, please contact:

Human Resources  
California State Auditor's Office  
621 Capitol Mall, Suite 1200  
Sacramento, CA 95814  
[HR@auditor.ca.gov](mailto:HR@auditor.ca.gov)  
916-445-0255

California Relay Service: 1-800-735-2929 (TTY), 1-800-735-2922 (Voice)

TTY is a Telecommunications Device for the Deaf, and is reachable only from phones equipped with a TTY Device.

## **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 State Auditor's Office 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.

**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 12<sup>th</sup> 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.

Prior to appointment, all employees of the California State Auditor's office are subject to a background check and fingerprinting.