



# INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT DEPARTMENTAL – OPEN EXAMINATION



STATEWIDE  
CONTINUOUS FILING  
[www.dca.ca.gov](http://www.dca.ca.gov)

The State of California and DCA 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.

## WHO MAY APPLY

Applicants who meet the minimum qualifications stated in this announcement and who have not taken the examination in the last 12 months may apply for this examination.

## HOW TO APPLY

Please submit a State Application (STD 678) and the Supplemental Application Questionnaire to the address indicated below. Do not submit applications to the California Department of Human Resources (CalHR).

**Please click here for the required exam documents:**

- [State Application \(STD 678\) and](#)
- [Supplemental Application Questionnaire](#)

## WHERE TO APPLY

Either Mail or Hand Deliver to:

Department of Consumer Affairs  
Attn: Selection Services (E. Witherspoon)  
1625 North Market Blvd., Ste. N321  
Sacramento, CA 95834

## CONTINUOUS FILING

**Continuous Filing Exam** – Applications are accepted on a continuous basis. Examinations will be scheduled as needs warrant.

## SALARY RANGE

**\$5307 - \$6642** - \*Annual bonus payments of 15% are awarded to incumbents who reach and provide service for at least 12 months at the maximum salary rate. For incumbents who continue providing service for at least another 24 months, the annual bonus will increase to 20% each year thereafter.

## POSITION STATEMENT

This is the entry and full journey level in the series. Under general supervision, incumbents perform complex technical investigations with a high degree of independence; may act in a lead capacity to direct or review the work of other Investigative Certified Public Accountants; provide technical support to legal counsel during litigation; provide expert testimony at administrative disciplinary proceedings; and do other related work. **Positions exist Statewide**

## REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and/or experience requirements for this examination on the date they complete and submit their application(s) noted above.

**NOTE:** All applications must include: "to" and "from" dates (month/day/year); time base; civil service class title(s), and range (if applicable) for all work experience. Applications received without this information may be rejected. Resumes will not be accepted in lieu of a completed State Application, Form STD 678.

## MINIMUM QUALIFICATIONS

Qualifying experience may be combined on a proportionate basis if the requirements stated below include more than one pattern and are distinguished as "Either" I, "or" II, etc. For example, candidates possessing qualifying experience amounting to 50% of the required time of Pattern I, and additional experience amounting to 50% of the required time for Pattern II, may be admitted to an examination as meeting 100% of the overall experience requirements.

**Education:** Equivalent to graduation from college. **and**

**License:** Possession of an active California-issued Certified Public Accountant License, including satisfaction of the attest experience requirement and meet all continuing education requirements of the Board (80 hours per renewal period). **and**

**SEE NEXT PAGE FOR ADDITIONAL INFORMATION**

**MINIMUM  
QUALIFICATIONS  
(CONTINUED)**

**Either I**

**Experience:** Five years of experience in the California state service performing professional auditing or accounting duties, of which one year must be at a level of responsibility not less than that of an Accounting Administrator I (Specialist), or three years at a level of responsibility not less than that of an Associate Management Auditor, of which one year must have been performing highly complex and sensitive audits.

**Or II**

Three years of increasingly responsible, professional public accounting experience. Professional experience is defined as work performed for a public accounting firm after licensure as a Certified Public Accountant.

**JOB CHARACTERISTICS**

All levels in the Investigative Certified Public Accountant series will be required to possess and maintain an active California Certified Public Accountant license during the course of employment.

**SPECIAL  
REQUIREMENTS**

**Background Investigation and Fingerprinting:** Title 11, Section 703(d) of the California Code of Regulations requires that all personnel who have access to Criminal Offender Record Information (CORI) must be fingerprinted and subject to a background investigation through the Department of Justice. Applications for this examination must comply with this requirements and be cleared before hiring.

**EXAMINATION  
INFORMATION**

**Training and Education - Weighted 100%**

The examination will consist of a Training and Experience evaluation and is the sole component of the Investigative Certified Public Accountant examination. To obtain a position on the eligible list, a minimum score of 70% must be attained.

**EXAMINATION SCOPE**

**Knowledge of:**

1. Current professional accounting standards and pronouncements including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Statement on Standards for Accounting and Review Services, Financial Accounting Standards Board, Governmental Accounting Standards Board, and Federal and State tax codes as applied to individual and commercial entities in a variety of industries.
2. Practice, policies, and procedures of certified public accounting firms, the Securities and Exchange Commission, and the Public Company Accounting Oversight Board.
3. Work paper techniques applicable to reviews, financial, compliance, operational, and management audits.
4. Review procedures used to assess the quality and scope of work performed by Certified Public Accountants on reviews and audits of government and commercial entities.
5. The California Accountancy Act, California Board of Accountancy rules and regulations, and standards of evidence promulgated by the Attorney General's Office.

**Ability to:**

1. Grasp technical audit, accounting, and professional practice issues and integrate them into comprehensive reports.
2. Discern the potential for real or perceived conflicts of interest.
3. Analyze data and situations accurately.
4. Draw conclusions and determine an effective course of action.
5. Communicate effectively.
6. Prepare clear, complete, concise reports.
7. Identify and gather pertinent evidence for legal proceedings.
8. Establish and maintain working relationships with others.
9. Testify before various forums.
10. Maintain the respect, credibility, and acceptance of the accounting profession in California.

**ELIGIBLE LIST  
INFORMATION**

An open merged list will be established for the Department of Consumer Affairs. Names of successful candidates will be added to the existing eligible list in order of final scores regardless of test date. Eligibility will expire 12 months after it is established, unless the needs of the service and conditions of the list warrant a change. It is the candidate's responsibility to retest to maintain list eligibility.

**Note:** Transfer of list eligibility is not permitted from a list established by a T&E examination to a list established by any other type of examination.

**SEE NEXT PAGE FOR ADDITIONAL INFORMATION**

**VETERANS  
PREFERENCE**

Veteran's preference credits will be added to the final score of those competitors who are successful in this examination and who qualify for and have requested these points through California Department of Human Resources (CalHR). Veterans who have achieved permanent civil service status are not eligible to receive veterans credits.

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**QUESTIONS**

Contact the Department of Consumer Affairs, Selection Services & Recruitment Unit, 1625 N. Market Street, Suite N 321, Sacramento, CA 95834, 916.574.8370.  
**Telecommunications Device for the Deaf (TDD) number is 916.322.1700 or 1.800.735.2929.**

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**GENERAL INFORMATION**

**The Department of Consumer Affairs 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.

**It is the candidate's responsibility** to contact the Department of Consumer Affairs Selection Services Unit at 916.574.8370 three weeks after the final file date if a progress notice is not received.

**Applications are available at** local Employment Development Department offices, the Department of Consumer Affairs and at [www.jobs.ca.gov](http://www.jobs.ca.gov).

**If you meet the requirements stated** on the reverse, you may take this examination. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described on this bulletin will be compared against predetermined rating criteria. All candidates who pass will be ranked according to their scores.

**Employment Lists:** Employment lists are established by competitive examination and are used in the following order, regardless of list date: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, and 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.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others. Competitors must be in a state of health consistent with the ability to perform the essential functions of the duties assigned to the class. A medical examination may be required. In open examinations, investigation of employment records, personal history, and fingerprinting may be required.

**Veterans Preference:** Effective January 1, 2014, in accordance with Government Codes 18973.1 and 18973.5, Veterans' Preference will be awarded as follows: 1) Any veteran, widow or widower of a veteran, or spouse of a 100 percent disabled veteran, who achieves a passing score in an entrance examination, shall be ranked in the top rank of the resulting eligibility list. Any veteran who has been dishonorably discharged or released is not eligible for Veterans' Preference. 2) An entrance examination is defined, under the law, as any open competitive examination. And 3) Veterans' Preference is not granted once a person achieves permanent civil service status. Veteran status is verified by the California Department of Human Resources (CalHR). Directions to apply for Veterans' Preference are on the Veterans' Preference Application (Std. Form 1093), which is available at <https://jobs.ca.gov/Job/VeteransInformation>, and the Department of Veterans Affairs.

# ACKNOWLEDGEMENT FORM

<p style="text-align: center;"><b>INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT DEPARTMENT OF CONSUMER AFFAIRS SUPPLEMENTAL APPLICATION QUESTIONNAIRE</b></p>
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Name \_\_\_\_\_  
(Please Print)

Phone: (home/cell) \_\_\_\_\_  
  
(work) \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

CPA #: \_\_\_\_\_

Completion of this form is a necessary part of the selection process and must be submitted **along** with the State application (Std. 678) to:

Department of Consumer Affairs,  
Selection Services Unit, Attn: E. Witherspoon  
1625 North Market Blvd., Suite N-321  
Sacramento, CA 95834

Candidates who do not complete the Supplemental Questionnaire will be eliminated from the Selection process.

The purpose of this supplemental application is to obtain enough job-related information to determine the qualified competitors.

Be sure to answer all questions completely and accurately. Omitted information cannot be considered or assumed. All experience noted must be verifiable with the contact information noted on the Supplemental Application.

I certify and acknowledge that the information provided is accurate and complete to the best of my knowledge. I understand that any falsification may cancel any terms, conditions, or privileges of employment.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date Signed

PART I

**EXPERIENCE**

Use the code number(s) below (1, 2, 3, 4, 5) from this form to indicate where your experience was acquired when completing each item in Part III.

1. Employer Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone number: \_\_\_\_\_  
Supervisor who can verify information: \_\_\_\_\_

2. Employer Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone number: \_\_\_\_\_  
Supervisor who can verify information: \_\_\_\_\_

3. Employer Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone number: \_\_\_\_\_  
Supervisor who can verify information: \_\_\_\_\_

4. Employer Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone number: \_\_\_\_\_  
Supervisor who can verify information: \_\_\_\_\_

5. Employer Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone number: \_\_\_\_\_  
Supervisor who can verify information: \_\_\_\_\_

## **PART II**

### **MINIMUM QUALIFICATIONS (Check the appropriate experience that qualifies you for the exam)**

Investigative Certified Public Accountant

**Education:** Equivalent to graduation from college AND

License: Possession of an active California-issued Certified Public Accountant License, including satisfaction of the attest experience requirement and meet all continuing education requirements of the Board (80 hours per renewal period) and

Either I

**Experience:** Five years of experience in the California state service performing professional auditing or accounting duties, of which one year must be at a level of responsibility not less than that of an Accounting Administrator I (Specialist), or three years at a level of responsibility not less than that of an Associate Management Auditor, of which one year must have been performing highly complex and sensitive audits.

Or II

**Experience:** Three years of increasingly responsible professional public accounting experience. (Professional experience is defined as work performed for a public accounting firm after licensure as a Certified Public Accountant.)

### PART III

PLACE A CHECK MARK NEXT TO NUMBER OF YEARS OF EXPERIENCE. PLACE THE CODE NUMBER(S) FROM PART I ON THE CODE LINE PROVIDED.

**Provide the number of year(s) experience performing the following:**

**A. Auditing commercial/nonprofit entities**

1 - 2 years \_\_\_\_\_

3 – 5 years \_\_\_\_\_

6 or more years \_\_\_\_\_

Code: \_\_\_\_\_

Use the codes (1, 2, 3, 4, 5) from part I to indicate where your experience was acquired.

**B. Auditing governmental entities**

1 - 2 years \_\_\_\_\_

3 – 5 years \_\_\_\_\_

6 or more years \_\_\_\_\_

Code: \_\_\_\_\_

Use the codes (1, 2, 3, 4, 5) from part I to indicate where your experience was acquired.

**C. Performing accounting services**

1 - 2 years \_\_\_\_\_

3 – 5 years \_\_\_\_\_

6 or more years \_\_\_\_\_

Code: \_\_\_\_\_

Use the codes (1, 2, 3, 4, 5) from part I to indicate where your experience was acquired.

**D. Performing tax services**

1 - 2 years \_\_\_\_\_

3 – 5 years \_\_\_\_\_

6 or more years \_\_\_\_\_

Code: \_\_\_\_\_

Use the codes (1, 2, 3, 4, 5) from part I to indicate where your experience was acquired.