



# INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT

**Examination Code:** 9CAFF

**Department:** Department of Consumer Affairs (DCA)

**Examination Type:** Departmental Open

**Final Filing Date:** Continuous Filing

## CLASSIFICATION DETAILS

Salary – \$6,366.00 - \$7,967.00 per month.

The salary stated in this bulletin may not reflect all pay raises or any additional bonuses.

Employees in the Investigative Certified Public Accountant classification who have been at the maximum of the salary rate for twelve (12) consecutive qualifying pay periods are eligible for an annual payment of 15% of their current annual base salary payable thirty (30) days following the completion of every twelve (12) consecutive qualifying pay periods up to twenty-four (24) consecutive qualifying pay periods.

Employees remaining in the Investigative Certified Public Accountant classification longer than twenty-four (24) consecutive qualifying pay periods will be eligible for an annual payment of 20% of their current annual base salary payable thirty (30) days following the completion of every twelve (12) consecutive qualifying pay periods.

For more information, view the [classification specification](#).

## APPLICATION INSTRUCTIONS

### Application Requirements

Your completed Examination/Employment Application (STD. 678 or application) must include: to and from dates (month/day/year), hours worked per week, official job titles/classifications, and duties performed. Applications received

without this information may be rejected. Resumes will not be accepted in lieu of a completed application.

Applications will be reviewed to ensure the minimum requirements for participation in this examination are met. Possession of the minimum requirements does not assure a place on the eligible list.

Applications must have an original signature. Your signature on the application indicates that you have read, understood, and possess the minimum qualifications required.

### **Cut-off Dates and Timely Filing**

Applications are accepted continuously throughout the year and will be processed during the administration period following the cut-off dates listed below:

- June 15, 2022
- December 15, 2022

Completed applications and all required documents must be received or postmarked by the cut-off date. Applications postmarked after the cut-off or received via hand delivery or interagency mail after 5:00 p.m. on the cut-off date will be held and processed in the next administration period. Postmark dates printed on Mobile Bar Codes, such as the Quick Response (QR) Codes available at the USPS, are not considered postmark dates for the purpose of determining timely filing. Applications received via email or fax will not be accepted.

### **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 and submit the following required documents to the address indicated below. Do not submit documents to the California Department of Human Resources (CalHR).

- [Examination/Employment Application \(STD. 678\)](#)
- [Supplemental Application Examination](#)
- [Conditions of Employment \(Form 631\)](#)

- Proof of education and California-issued Certified Public Accountant license (copies are acceptable for the purpose of the examination)

### **Where to Apply**

You may send your application package by mail or hand delivery to:

Department of Consumer Affairs  
Office of Human Resources  
Attn: Examination Services Unit (R. Kinney)  
1625 North Market Blvd., Suite N-321  
Sacramento, CA 95834

Indicate the examination title on your application.

### **Special Testing Arrangements:**

If you require assistance or alternative testing arrangements due to a disability, mark "yes" for Question #10 on the STD. 678 (Rev. 7/2019) and include a completed Accommodation Request form STD. 679. The Examination Services Unit will contact you via telephone or mail to make arrangements.

## **MINIMUM QUALIFICATIONS**

All applicants must meet the education and/or experience requirements as stated on this examination 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.

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).

### **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.

### **POSITION DESCRIPTION**

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.

### **POSITION LOCATION**

Positions exist statewide.

### **EXAMINATION SCOPE**

#### **Supplemental Application Examination – Weighted 100%**

This examination consists of a Supplemental Application, examination and is the sole component of the examination. To obtain a position on the eligible list, a minimum score of 70% must be received.

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

#### **Knowledge of**

1. California Accountancy Act, California Board of Accountancy rules and regulations, and standards of evidence promulgated by the Attorney General's Office.
2. Work paper techniques applicable to reviews, financial, compliance, operational, and management audits and on already reviewed and audited compiled, or prepared financial statements and income taxfilings.
3. Current professional auditing and accounting standards and pronouncements including Generally Accepted Auditing Standards, Generally Accepted Governmental 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.

4. Review procedures such as quality control standards to assess the quality and scope of work performed by Certified Public Accountants on reviews and audits of government and commercial entities and licensees on engagements subject to peer review.
5. Practice, policies, and procedures of certified public accounting firms, the Securities and Exchange Commission, and the Public Company Accounting Oversight Board.

**Ability to**

1. Maintain the privacy and confidentiality of sensitive information related to consumers and/or licensees.
2. Maintain the respect, credibility, and acceptance of the accounting profession in California with internal and external stakeholders by complying with the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct.
3. Prepare clear, complete, and concise written communication (e.g. reports, letters, memos, and correspondence) to internal and external stakeholders.
4. Communicate effectively by providing clear, complete, and concise verbal communication to internal and external stakeholders.
5. Analyze data and situations accurately during investigations and when providing information to internal and external stakeholders.
6. Understand, analyze and grasp technical audit, accounting, and professional practice issues and integrate them into comprehensive reports.
7. Identify and gather pertinent evidence for legal proceedings related to the disciplinary process.
8. Maintain objectivity to provide good judgment in decision making.
9. Establish and maintain working relationships with others such as internal and external stakeholders.
  
10. Draw conclusions and determine an effective course of action for investigations, administrative work, or when providing information to internal and external stakeholders.
11. Discern the potential for real or perceived conflicts of interest in the licensee's relationships with clients or other parties.

12. Exercise creativity and flexibility in problem identification and resolution during investigations or when providing information to internal and external stakeholders.
13. Testify before various forums including an Administrative Law Judge in administrative disciplinary hearings.
14. Travel via airplane and/or vehicle throughout the state to conduct investigations, attend Enforcement Advisory Committee meetings, or testify at administrative disciplinary hearings.

## ELIGIBLE LIST INFORMATION

A departmental open eligible list will be established for DCA. The names of successful competitors will be merged on the list in order of final scores, regardless of date. Competitors' eligibility will expire 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period. Applicants must then retake the examination to reestablish eligibility.

Veterans' Preference will be granted for this examination. In accordance with Government Code sections 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 who have achieved permanent civil service status are not eligible to receive veterans' preference.

Veterans status is verified by the CalHR. Information on this program and the Veterans' Preference Application (CALHR 1093) can be found on the [CalHR Veterans Information webpage](#). Additional information on veteran benefits is available at the Department of Veterans Affairs.

Career credits do NOT apply.

## PREPARING FOR THE EXAMINATION

Below is a list of information you should gather and have available prior to completing your examination package.

**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**

Supplemental Application Questionnaire Examination: If you meet the minimum qualifications for this classification, your narrative response to the questions on the Supplemental Application Questionnaire will be scored against predetermined rating criteria. You will *not* appear to take an examination.

## **CONTACT INFORMATION**

If you have any questions concerning this examination bulletin, please provide your name and the examination title and contact us at:

Department of Consumer  
Affairs Examination Services Unit  
1625 North Market Blvd., Suite N-  
321 Sacramento, California 95834  
Phone: (916) 574-8370

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.

Department of Consumer Affairs website: [www.dca.ca.gov](http://www.dca.ca.gov)

## **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/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.

DCA 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.

It is the candidate's responsibility to contact the DCA, Examination Services Unit, at (916) 574-8370 three weeks after the cut-off date if he/she has not received a progress notice.

Examination Locations (when applicable): Test locations are determined by the number of candidates and are limited or extended as conditions warrant.

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 classification. A medical examination may be required. In 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 list must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

Veterans' Preference: Effective January 1, 2014, in accordance with Government Code sections 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 CalHR. The Veterans' Preference Application (CALHR 1093) is available on [the CalHR Veterans Information webpage](#).

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 classifications, substitution of business college work in place of high school on a year-for-year basis.

Career Credits: In open, non-promotional examinations, career credits are granted to: 1) state employees with permanent civil service status; 2) full-time employees of the state who are exempt from state civil service pursuant to the provisions of Section 4 of Article VII of the California Constitution, and who meet all qualification requirements specified by the Board and have 12 consecutive months of service in an exempt position; and 3) individuals who have served one full year in, or are graduates of, the California Conservation Corps (eligibility shall expire 24 months after graduation from the California Conservation Corps). Three points are added to the final test score of those candidates who meet the above criteria, and who are successful in the examination. Such examinations cannot be for managerial positions described in Government Code section 3513.

# 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 Examination/Employment Application (Std. 678) to:

Department of Consumer Affairs  
Examination Services Unit, Attn: R. Kinney  
1625 N. Market Blvd., Suite N-321  
Sacramento, CA 95834

Candidates who do not complete the Supplemental Application 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(s): \_\_\_\_\_

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(s): \_\_\_\_\_

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(s): \_\_\_\_\_

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(s): \_\_\_\_\_

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

**CONDITIONS OF EMPLOYMENT - FORM 631**

**CANDIDATE NAME:**

**EXAMINATION TITLE: INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT**

**Positions are available throughout the state** - If you are successful in this examination, your name will be placed on an active employment list and referred to fill vacancies according to the conditions you specify on this form. Please place a check mark ✓ next to your choices below.

Type of appointment you will accept	<input type="checkbox"/> Permanent Full time D	<input type="checkbox"/> Other than Permanent Full time R	<input type="checkbox"/> Both A
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**Locations in which you are willing to work** - Please place a check mark ✓ next to your choices – You will not be offered a job in locations not checked. If more than 15 selections are made, you may be considered available for work anywhere in the state.

**Anywhere in the state** - If checked, no further selection is necessary.

**Anywhere in the northern region (8004)** or make northern county choices below.

<input type="checkbox"/> Butte 0400	<input type="checkbox"/> Colusa 0600	<input type="checkbox"/> Del Norte 0800
<input type="checkbox"/> Glen 1100	<input type="checkbox"/> Humboldt 1200	<input type="checkbox"/> Lake 1700
<input type="checkbox"/> Mendocino 2300	<input type="checkbox"/> Modoc 2500	<input type="checkbox"/> Nevada 2900
<input type="checkbox"/> Placer 3100	<input type="checkbox"/> Plumas 3200	<input type="checkbox"/> Shasta 4500
<input type="checkbox"/> Sierra 4600	<input type="checkbox"/> Siskiyou 4700	<input type="checkbox"/> Sutter 5100
<input type="checkbox"/> Tehama 5200	<input type="checkbox"/> Trinity 5300	<input type="checkbox"/> Yuba 5800

**Anywhere in the central region (8001)** or make central county choices below.

<input type="checkbox"/> Alameda 0100	<input type="checkbox"/> Alpine 0200	<input type="checkbox"/> Amador 0300
<input type="checkbox"/> Calaveras 0500	<input type="checkbox"/> Contra Costa 0700	<input type="checkbox"/> El Dorado 0900
<input type="checkbox"/> Fresno 1000	<input type="checkbox"/> Madera 2000	<input type="checkbox"/> Marin 2100
<input type="checkbox"/> Mariposa 2200	<input type="checkbox"/> Merced 2400	<input type="checkbox"/> Monterey 2700
<input type="checkbox"/> Napa 2800	<input type="checkbox"/> Sacramento 3400	<input type="checkbox"/> San Benito 3500
<input type="checkbox"/> San Francisco 3800	<input type="checkbox"/> San Joaquin 3900	<input type="checkbox"/> San Mateo 4100
<input type="checkbox"/> Santa Clara 4300	<input type="checkbox"/> Santa Cruz 4400	<input type="checkbox"/> Solano 4800
<input type="checkbox"/> Sonoma 4900	<input type="checkbox"/> Stanislaus 5000	<input type="checkbox"/> Tuolumne 5500
<input type="checkbox"/> Yolo 5700		

**Anywhere in the southern region (8011)** or make southern county choices below.

<input type="checkbox"/> Imperial 1300	<input type="checkbox"/> Inyo 1400	<input type="checkbox"/> Kern 1500
<input type="checkbox"/> Kings 1600	<input type="checkbox"/> Los Angeles 1900	<input type="checkbox"/> Mono 2600
<input type="checkbox"/> Orange 3000	<input type="checkbox"/> Riverside 3300	<input type="checkbox"/> San Bernardino 3600
<input type="checkbox"/> San Diego 3700	<input type="checkbox"/> San Luis Obispo 4000	<input type="checkbox"/> Santa Barbara 4200
<input type="checkbox"/> Tulare 5400	<input type="checkbox"/> Ventura 5600	