



STATE BOARD OF EQUALIZATION

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September 27, 1995

Honorable Thomas P. Kidwell
Madera County Assessor
209 West Yosemite Avenue
Madera, CA 93637

Dear Mr. Kidwell:

In your letter to Dick Johnson on September 6, 1995, you refer to the most recent Madera County assessment practices survey, which is in the process of being printed. In that survey, one of our team members determined that one of your two auditor appraisers was not qualified to perform mandatory audits causing the production of mandatory audits to be sub-standard. To refute that information, you have included an inter-office memorandum from Earl Eckert, the director of the Madera County Personnel Department. That memorandum indicates that the auditor appraiser had passed a "Civil Service examination" in accordance with Revenue and Taxation Code section 670 (d) thereby qualifying him as a certificated auditor appraiser. He also states that, "Based upon this examination he was placed on a Civil Service eligibility list and appointed an Auditor-Appraiser II on September 1, 1992." Section 670 (d) requires that he must have passed a, "civil service or merit system examination regularly given for the position of accountant or auditor by the testing body." The code also requires the examination to determine if an employee meets the criteria for the performance of mandatory audits.

In the present case, the director of personnel is certifying that the employee has been successful in passing a promotional exam which consisted of only an oral exam. A promotional exam should only be used to determine if a person who is already qualified to do the work should be promoted to do more difficult tasks, usually for a higher salary. It is not to determine if a person meets the requirements to do the work in the first place.

The basic requirement to perform mandatory audits is an accounting degree. Our normal criteria of the required background is a minimum of sixteen to eighteen units of college level accounting. An oral exam is not sufficient to judge a person's ability to perform tasks that require that level of accounting. Therefore, we do not agree that the promotional examination was adequate to determine the employee's ability to perform mandatory audits.

The employee's application for temporary certification on October 3, 1988 shows that he was hired as an appraiser I, with a two year degree from Fresno City College in liberal arts. It is

doubtful, therefore, that he has any accounting background. He qualified for temporary certification as an Appraiser I because he had two years of experience selling real estate.

In order for an auditor appraiser to perform mandatory audits, our training files must reflect an auditor code. This employee was hired as an appraiser I. We have no record of any request from your office for change from appraiser to auditor code. Absent that, we must abide by our observations contained in the survey. We remain ready to discuss this situation with you at any time.

Sincerely,

Richard C. Johnson, Chief
Assessment Standards Division

RCJ:rfb

cc: Mr. Darold Facchini