



# CATTARAUGUS COUNTY CIVIL SERVICE

## HUMAN RESOURCES DEPARTMENT

303 Court Street \* Little Valley, NY 14755 \* (716) 938-2281 \* FAX (716)938-2759

John R. Searles, Personnel Officer

Kristine M. Phinney, Deputy Personnel Officer

### ACCOUNTANT-#65895

**Filing Date:**

Applications received by mail must be postmarked no later than **12/09/2022**.

Applications submitted electronically must be completed no later than **12/09/2022 11:59 PM**

**Exam Date:**

Examinations will be held on **01/28/2023 08:30 AM**

**Salary:**

**Varies by municipality. County salary: \$34.17 - \$37.79 per hour.**

**Vacancy:** The resulting Eligible List may be used to fill vacancies which may occur within the municipalities under the jurisdiction of Cattaraugus County Civil Service; there currently exists one opening within the Cattaraugus County Department of Public Works, Little Valley, NY.

**Fee Required:** The State Civil Service Law requires our office to collect a processing fee from each applicant. The amount of the fee is **fifteen dollars (\$15)** per applicant for Each examination applied for, payable at the time of filing of the application form, by check (personal or certified) or money order, payable to the "Cattaraugus County Treasurer". **Cash Will Not Be Accepted.** Applicants whose personal checks are returned for insufficient funds will not be considered as candidates for this exam or subsequent exams until such time as restitution is made. Applicants must record the Examination Number(s) and Title(s) on their checks. Refunds of fees will not be issued to applicants who are disqualified for not meeting the minimum qualifications for admittance to the examination, who file their application after the final filing date or who do not appear for testing on the scheduled test date. Therefore, Do Not Apply for an examination if you are not sure that you meet the minimum qualifications. Application fees shall be waived for candidates that are unemployed and primarily responsible for the support of a household or are receiving public assistance. Please contact this office for an Application Fee Waiver Request and Certification Form, or download from our website at:

<https://www.cattco.org/sites/default/files/hr/Application-Fee-Waiver.pdf>.

**Residency:** Preference in appointment may be given to successful candidates who have been, at the time of examination and for at least one month prior thereto, a resident of the jurisdiction in which the vacancy exists.

**Minimum Qualifications:**

- A. Possession of a bachelor's degree including or supplemented by successful completion of 18 semester credit hours in Accounting; OR
- B. Possession of an Associate Degree in Accounting and two (2) years of accounting, financial auditing, or full charge bookkeeping experience, or its part-time equivalent, which is defined as experience which must have involved the accumulation of financial and statistical data into general and subsidiary ledgers and journals and the compilation of this material into financial reports\* and studies; OR
- C. Four (4) years of accounting, financial auditing, or full charge bookkeeping experience, or its part-time equivalent, which is defined as experience which must have involved the accumulation of financial and statistical data into general and subsidiary ledgers and journals and the compilation of this material into financial reports\* and studies; OR
- D. An equivalent combination of education and experience as defined by the limits of A), B), and C).

NOTE: Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the New York State Civil Service website. You must pay the required evaluation fee.

\* Financial reporting is defined by the preparation of reports such as: estimated income; profit/loss statements; bank reconciliation; income determination; asset and equity valuation; financial statement analysis; or computing and filing tax forms such as withholding tax, quarterly deposit tax, estimated income tax or business tax.

NOTE: Work experience posting, billing, handling cash receipts, computing monthly trial balances, debits or credits, collection on accounts, or balancing internal accounts to financial statements is not qualifying work experience for this classification.

**Duties:** The work involves maintaining, examining, analyzing, and interpreting accounting records for the purpose of providing advice and preparing financial reports and statements. The work is performed under general supervision with considerable leeway permitted in the exercise of independent technical judgement. Supervision may be exercised over the work of subordinate employees. An Accountant does related work as required.

**Subjects of Examination:** A test designed to evaluate knowledge, skills and /or abilities in the following areas:

**Preparing written material** - These questions test for the ability to present information clearly and accurately, and to organize paragraphs logically and comprehensibly. For some questions, you will be given information in two or three sentences followed by four restatements of the information. You must then choose the best version. For other questions, you will be given paragraphs with their sentences out of order. You must then choose, from four suggestions, the best order for the sentences.

**General accounting** - These questions test for knowledge of the general accounting principles and practices used in the preparation of financial statements, in the recording and reporting of financial transactions, and in financial decision-making. Candidates will be required to demonstrate a current knowledge of Generally Accepted Accounting Principles (GAAP). Knowledge of computerized information systems as it applies to accounting may be required.

**General auditing** - These questions test for knowledge of the principles and procedures involved in substantiating and examining transactions and financial statements. It will require a knowledge of auditing techniques and Generally Accepted Auditing Standards (GAAS). Knowledge of the use of computerized accounting or auditing systems as it pertains to auditing may be required. Questions relating to internal controls applicable to manual and computerized accounting systems may be included.

**Understanding and interpreting tabular material** - These questions test your ability to understand, analyze, and use the internal logic of data presented in tabular form. You may be asked to perform tasks such as completing tables, drawing conclusions from them, analyzing data trends or interrelationships, and revising or combining data sets. The concepts of rate, ratio, and proportion are tested. Mathematical operations are simple, and computational speed is not a major factor in the test. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone**.

**Test guide:** The New York State Department of Civil Service has not prepared a test guide for this examination. However, candidates may find information in the publication 'General Guide to Written Tests' helpful in preparing for this test. This publication is available on line at: <https://www.cs.ny.gov/testing/testguides.cfm>.

Use of calculators is **recommended** for this examination.

This examination is being prepared and rated by the New York State Department of Civil Service in accordance with Section 23-2 of the Civil Service Law. The provisions of the New York State Civil Service Rules and Regulations dealing with the rating of examinations will apply to this examination.

Applications will be accepted up to **December 9, 2022**, and may be obtained from the Cattaraugus County Civil Service website at: <https://www.cattco.org/human-resources/exam-info#application>.

### **Cattaraugus County – An Equal Opportunity Employer**

Issued: November 9, 2022

**PARTICIPATION IN MULTIPLE EXAMINATIONS:** If you have applied for both State and Local government examinations, you must take all your examinations at the State examination center. You will be advised by letter when and where to report for your examinations.

If you have applied for another local government examination with **another local civil service agency**, call or write each civil service agency to make arrangements. You must notify all government civil service agencies with whom you have filed an application of the test site at which you wish to take your examination.

**SATURDAY SABBATH OBSERVERS - HANDICAPPED PERSONS:** If special arrangements for testing are required, please indicate this on your application(s).

**CANDIDATES PLEASE NOTE:** Your application for this test is part of the examination process. Applications must be completely filled out with all pertinent information stated. The Commission does not refer to other applications on file for additional information. Applications which do not show training and/or experience to meet the minimum qualifications will be disapproved. Vagueness and ambiguity will not be resolved in your favor.

**VETERANS:** Disabled and non-disabled war veterans who are eligible for additional credits must submit an application for veterans' credits. Candidates who wish to claim veterans' credits on an examination should request an application and information sheet from the Cattaraugus County Civil Service Commission. Veterans' application forms will also be available upon request at the examination center. The completed forms must be received before the eligible list for the examination is established in order to utilize additional credits.

Effective January 1, 2014, War-time Veterans who previously used non-disabled veterans credits for appointment or promotion and are subsequently certified by the Veteran's Administration as a disabled veteran may again be eligible for additional exam credits. To apply for subsequent disabled veteran credits, complete the Veteran Credit application and check the applicable box, additionally you are required to follow the directions below regarding Disabled Veterans credits.

Effective January 1, 1998, the State Constitution was amended to permit a candidate currently in the armed forces to apply for and be conditionally granted veteran's credit in examinations. Any candidate who applies for such credit must provide proof of military status to receive the conditional credit. *No credit may be granted after the establishment of the list.* It is the responsibility of the candidate to provide appropriate documentary proof indicating that the service was in time of war, as defined in Section 85 of Civil Service Law, and that the candidate received an honorable discharge or was released under honorable conditions in order to be certified at a score including veteran's credits.

In conformance with Section 85-a of the Civil Service Law, children of firefighters and police officers killed in the line of duty shall be entitled to receive an additional ten points in a competitive examination for original appointment in the same municipality in which his or her parent has served. If you are qualified to participate in this examination and are a child of a firefighter or police officer killed in the line of duty in this municipality, please inform this office of this matter when you submit your application for examination. A candidate claiming such credit has a minimum of two months from the application deadline to provide the necessary documentation to verify additional credit eligibility. However, no credit may be added after the eligible list has been established.

**APPLICATION REVIEW TOLERANCE POLICY**-For the purposes of this policy, "tolerance" shall mean the leeway given regarding work experience when reviewing an application. Applicants lacking a small amount of work experience when applying for promotional or open-competitive examinations may qualify under the following conditions: 1) Candidates will be given a maximum tolerance of one (1) month. 2) Tolerance will be given only when the minimum qualification requires one or more years of work experience. 3) Tolerance Policy does not apply to education or licensure/certification requirements. (See particular examination announcement for "Anticipated Eligibility" information). 4) Tolerance Policy does not apply where required work experience is set forth by law or rules. 5) Tolerance Policy does not apply to enable applicants to meet residence requirements. 6) Experience gained after filing date will not be considered. For more information regarding Tolerance Policy, please contact our office at (716) 938-2315