



CATTARAUGUS COUNTY CIVIL SERVICE

HUMAN RESOURCES DEPARTMENT

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

Kristine M. Phinney, Personnel Officer

SENIOR ACCOUNTANT-#73557010

Filing Date:

Applications received by mail must be postmarked no later than **01/10/2025**.

Applications submitted electronically must be completed no later than **01/10/2025 11:59 PM**

Exam Date:

Examinations will be held on **03/01/2025 08:30 AM**

Salary:

\$37.79-\$42.08 per hour

VACANCY: Eligible List may be used to fill vacancies which may occur within the Departments of Cattaraugus County. There currently exists one opening within the Department of Social Services, Olean, NY.

FEE PAID BY EMPLOYER. Pursuant to the Collective Bargaining Agreement between the County of Cattaraugus and CSEA/AFSCME Local 1000, a \$15.00 examination-processing fee is paid on behalf of bargaining unit members participating in this examination.

Promotion Qualifications: Candidates must be permanently employed by Cattaraugus County and have at least 12 months of competitive-class service in a lower graded title and meet the following minimum qualifications: Either:

- A. Possession of a bachelor's degree including or supplemented by eighteen (18) semester credit hours in accounting or business administration, and two (2) years of accounting or auditing experience which shall have involved developing and providing financial statements and reports concerning the assets, liabilities, and operating results of a business. A Master's Degree in Business Administration (MBA) with a concentration in accounting or finance may be substituted for the two (2) years of required experience;

OR

- B. Possession of an associate degree including or supplemented by eighteen (18) semester credit hours in accounting or business administration, and four (4) years of accounting or auditing experience which shall have involved developing and providing financial statements and reports concerning the assets, liabilities, and operating results of a business.

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.

Certification will be made first to include only those individuals permanently employed at the time of the examination in the department in which a vacancy occurs, and then (when there are less than three acceptors within the Department) certification will be made of enough additional names from the list as a whole to provide a selection of at least three eligibles.

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. This position differs from that of Accountant by virtue of its expanded scope, level of responsibility and the scope of its contacts. Supervision may be exercised over the work of subordinate employees. A Senior Accountant does related work as required.

Scopes / 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 online at: <https://www.cs.ny.gov/testing/testguides.cfm>.

Candidates are **recommended** to use quiet, hand-held, solar or battery powered calculators. Devices with typewriter keyboards, spell checkers, personal digital assistants, address books, language translators, dictionaries or any similar devices are prohibited.

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. Civil Service 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.**

Seniority Points will be added to an eligible's score as follows, based on the date of permanent appointment in the classified service with Cattaraugus County:

Less than 1 year	0 points
1 year up to 6 years	1 point
6 years up to 11 years	2 points
11 years up to 16 years	3 points
16 years up to 21 years	4 points
Over 21 years	5 points

This examination is being prepared and rated by the New York State Civil Service Department 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 **January 10, 2025** and may be obtained from the Civil Service website at www.CattCo.org/jobs

Cattaraugus County An Equal Opportunity Employer

Issued: December 11, 2024

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

Educational and/or age requirements must be met within 12 months of the announced exam date. Eligibility for appointment will be subject to candidates providing proof that education and/or age requirements have been met within one year of the announced exam date. If documentation does not prove that requirements were met within one year of exam date candidates will be removed from further eligibility for appointment.