

ALLEGANY COUNTY DEPARTMENT OF  
**HUMAN RESOURCES/CIVIL SERVICE**

7 Court Street, Room 216  
Belmont, New York 14813  
Telephone: 585-268-9212 Fax: 585-268-9742

**A NON-REFUNDABLE APPLICATION FEE OF \$15.00  
MUST ACCOMPANY YOUR APPLICATION FOR EACH EXAMINATION**

**EXAMINATION TITLE:** Accountant

**NUMBER:** 65683

**OPEN COMPETITIVE**

**SALARY:** Varies by Agency

**EXAMINATION DATE:** January 28, 2023 \*

Applications must be received in this office by **4:00 PM** December 16, 2022 or be postmarked with that date.

\*Please contact this office if you do not receive your admission notice within three days of the examination date.

**Vacancies:** The eligible list resulting from this exam will be used to fill vacancies and all future vacancies as they occur within Allegany County government and vacancies as they may occur in various other agencies in Allegany County.

Candidates must have been legal residents of Allegany County or an adjoining county (Wyoming, Livingston, Steuben, Cattaraugus, McKean, and Potter Counties) for at least one month immediately preceding the date of the written examination. Preference may be given to residents of Allegany County or a political subdivision of Allegany County.

An official application form must be filed for each examination. You are responsible for completing all sections of the application. Exam number and title must be recorded on the application. **INCOMPLETE APPLICATIONS MAY BE DISAPPROVED.** For further information/application forms, contact the Allegany County Civil Service Department, 7 Court Street, County Office Building, Belmont, NY 14813-1081 - Phone 585/268-9212.

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**ATTENTION CROSS-FILERS:**  
**ADDITIONAL REQUIREMENT:**

-If you have applied for **both State and Local** government examinations, you must take your examinations at the State examination center. You are required to notify the Allegany County Civil Service Office no later than **two weeks before** the test date by submitting a Cross Filing Form. You will be advised by letter when and where to report for your examinations.

-If you have applied for **other Local** government exams, you may select which location to appear for the exams. You are required to notify the Allegany County Civil Service Office no later than **two weeks before** the test date by submitting a Cross Filing Form. You must also notify all local government civil service agencies with whom you have filed an application of the test site at which you wish to take your exams.

The Cross Filing Form may be found on our website at: <http://www.alleganyco.gov>, click on Human Resources/Civil Service at the website.

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**MINIMUM QUALIFICATIONS:**

- (a) Graduation from a regionally accredited or New York State registered four-year college or university with a Bachelor's degree with 24 semester credit hours in accounting; or
- (b) Graduation from a regionally accredited or New York State registered two-year college or university with an Associate's degree with 16 credit hours in accounting and two (2) years of satisfactory full-time paid accounting experience.

**APPLICATION FEE:** In accordance with Civil Service Law Section 50, this Civil Service Department will be collecting a fee of \$15.00 from examination applicants for each separate examination for which they apply. The **\$15.00** fee applies to this examination. The required \$15.00 fee must accompany your

application and must be in the form of either a money order payable to the Allegany County Treasurer or cash (**exact amount only please, we cannot make change**). **PERSONAL CHECKS ARE NOT ACCEPTED.** As **no refund** will be made, you are urged to compare your qualifications carefully with the specified minimum qualifications and file for the exam only if you are clearly qualified.

**APPLICATION FEE WAIVER:** A waiver of application fee will be allowed if you are unemployed and primarily responsible for the support of a household. In addition, a waiver of application fee will be allowed if you are determined eligible for Medicaid, or receiving Supplemental Security Income payments, or Public Assistance (Temporary Assistance for Needy Families/Family Assistance or Safety Net Assistance) or are certified Job Training Partnership Act/Workforce Investment Act eligible through a State or local social service agency.

**ALL CLAIMS FOR APPLICATION FEE WAIVER ARE SUBJECT TO VERIFICATION.** **If you can verify eligibility for application fee waiver,** complete a "Request for Application Fee Waiver and Certification" form and submit it with your application by the close of business on the application deadline as listed at the beginning of this announcement. Contact the Allegany County Civil Service Department, 7 Court Street, Belmont, NY 14813, Phone: 585/268-9212 for the Application Fee Waiver and Certification form.

#### **DUTIES:**

This is professional level work requiring the proper application of generally accepted accounting principles and practices to the maintenance and tracking of receipts and expenditures. The duties involve the performance of a variety of assignments in maintenance of a general ledger, preparation of payrolls and financial reports, cost allocations, budgeting, financial forecasting and software applications. Work is performed under general supervision of the Department Head in accordance with established accounting principles and procedures and the requirements of relevant law and rules. Emphasis may vary from department to department. Supervision is exercised over clerical and support staff. 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.

#### **Governmental accounting**

These questions test for knowledge of the accounting practices employed to provide financial information used in determining and forecasting the condition of governmental units, and used for monitoring governmental performance, in terms of legal, contractual and fiduciary requirements. These questions will test for knowledge of and familiarity with common governmental funds, appropriation and encumbrance accounting, accounting for revenue and expenditures, and other aspects of accounting relating to the governmental sector.

#### **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.

### **Supervision**

These questions test for knowledge of the principles and practices employed in planning, organizing, and controlling the activities of a work unit toward predetermined objectives. The concepts covered, usually in a situational question format, include such topics as assigning and reviewing work; evaluating performance; maintaining work standards; motivating and developing subordinates; implementing procedural change; increasing efficiency; and dealing with problems of absenteeism, morale, and discipline.

### **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>.

**Religious Observers - Disabled Persons:** If special arrangements for testing are required, please indicate this on your application form.

**VETERANS OR DISABLED VETERANS** desiring to claim additional credit may make application for such additional credit on their application for examination or at any time between the date of the application and the date of the establishment of the resulting eligible list. Veterans' credit is added only to the score of the exam when the passing grade of 70 or higher is attained by the candidate.

**ADDITIONAL EXAMINATION CREDIT TO CHILDREN OF FIREFIGHTERS AND POLICE OFFICERS KILLED IN THE LINE OF DUTY** - 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.

**CALCULATORS ARE RECOMMENDED** Candidates are permitted to use quiet, hand-held, solar or battery powered calculators. **You will not be permitted to use the calculator function of your cell phone or smart watch.**

This written exam is being prepared and rated by the NYS Dept. of Civil Service in accordance with Section 23-2 of the Civil Service Law. The provisions of the NYS Civil Service Rules and Regulations dealing with the rating of exams will apply to this examination.

**ISSUED:** November 16, 2022

### **ALLEGANY COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER**

This announcement is also available on the Internet at: <http://www.alleganyco.gov>, click on Human Resources/Civil Service at the website.