

# PLEASE POST CONSPICUOUSLY

# SULLIVAN COUNTY PERSONNEL OFFICER ANNOUNCES CIVIL SERVICE EXAMINATION (OPEN TO THE PUBLIC)

# JUNIOR ACCOUNTANT

EXAM NUMBER: 61925 DATE OF INITIAL POSTING: 11/04/2022

EXAM DATE: 01/28/2023 APPLICATIONS ACCEPTED UNTIL\*: 12/21/2022

SALARY: **\$49,765.00** 

NON-REFUNDABLE APPLICATION FEE\*: \$10.00
\*APPLICATIONS AND FEES WILL NOT BE ACCEPTED PAST THE DEADLINE DATE.
APPLICATIONS POST MARKED BY THIS DATE WILL BE ACCEPTED.

# CERTIFICATION OF ELIGIBLE LIST

The eligible list resulting from this examination will be certified for filling vacancies as they occur in Sullivan County Jurisdictions and Departments.

#### DISTINGUISHING FEATURES OF THE CLASS

This position involves responsibility for developing and overseeing the account keeping, auditing procedures and bookkeeping procedures for an administrative unit or department. Employees in this position will perform significant accounting functions including the preparation of financial statements (income statement [or comparable statement], retained earnings statement [or comparable statement] and balance sheet, and statement of cash flow), calculation of inventory depreciation, or similar duties. Employees in this position will also be responsible for auditing procedures as they relate to department contracts. Incumbents may assist in performing associated bookkeeping procedures including the recording and posting of journal entries, maintenance of ledgers, taking trial balances, making adjusting and reversing entries, and applying the rules of debit and credit to asset, liability and fund balance accounts. The work is performed in accordance with general instruction received from the department head with leeway permitted for the exercise of independent judgment. May supervise work of a clerical staff.

# MINIMUM QUALIFICATIONS: Either:

- (A) Graduation from a regionally accredited college or university, or one accredited by New York State Board of Regents, with a Bachelor's degree or higher in business administration, accounting, or a related field, and two (2) years of accounting-related experience; or
- (B) Graduation from a regionally accredited college or university, or one accredited by New York State Board of Regents, with an Associate's degree or higher in business administration, accounting, or a related field, and four (4) years of accounting-related experience; or
- (C) Graduation from high school and six (6) years of progressively responsible experience as described in (A) and (B) above.

<u>NOTE</u>: (1) You must provide complete <u>dates of employment</u> (month/year), number of <u>hours worked</u> per week and a <u>detailed description</u> of your qualifying experience as indicated above.

- (2) Only paid full-time or part-time equivalent experience will be considered.
- (3) College degree or transcript must be submitted with application, if applicable.

### SUBJECT OF EXAMINATION - EXAMINATION SCOPE

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.** 

Use of calculators Recommended.

#### 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.

**FEE STATEMENT**: A NON-REFUNDABLE FEE IS REQUIRED FOR EACH SEPARATELY NUMBERED EXAMINATION FOR WHICH YOU APPLY. THE AMOUNT OF THE FEE IS STATED ON PAGE ONE.

**IF THE EXAM DATE HAS BEEN ANNOUNCED, THE REQUIRED FEE MUST ACCOMPANY YOUR APPLICATION**. Since no refund will be made, you are urged to compare your qualifications with the requirements for admission and file only for those examinations for which you are qualified.

### THE FEE WILL BE WAIVED ONLY FOR PERSONS:

- 1) eligible for Medicaid; or
- 2) receiving Supplemental Security Income Payments; or
- 3) receiving Public Assistance in the form of Foster Care, Safety Net, TANF (Temporary Assistance to Needy Families); or
- 4) certified as eligible to receive assistance under the Workforce Investment Act or Job Training and Partnership Act; or
- 5) \*unemployed AND primarily responsible for the support of a household.

\*NOTE: Individuals who can be claimed as a dependent on any other person's tax return ARE NOT eligible for application fee waiver as head of household.

Candidates wishing to claim this waiver must check the appropriate box on their application and provide the requested information and/or documentation with their application. Such claims are subject to later verification. If the fee (or properly documented fee waiver request) is not received by the filing deadline, you will not receive an admission letter to the examination.

**ADMISSION LETTERS:** APPLICANTS WHO MEET THE QUALIFICATIONS FOR THIS EXAMINATION WILL RECEIVE AN ADMISSION LETTER APPROXIMATESLY SEVEN (7) DAYS BEFORE THE SCHEDULED TEST DATE. If you qualify to receive an admission letter and do not receive it within seven (7) days of the test date, contact the Personnel Department at (845) 807-0485 to report that you did not receive an admission letter. No consideration will be given to requests for special test dates that are based upon an applicant's failure to receive an admission letter for the regular test date.

CROSS-FILING: IF YOU HAVE APPLIED TO TAKE OTHER CIVIL SERVICE EXAMINATIONS WITH NEW YORK STATE OR OTHER LOCAL GOVERNMENT JURISDICTIONS ON THE SAME DATE YOU MUST MAKE ARRANGEMENTS TO TAKE ALL EXAMINATIONS AT ONE TEST SITE.

You must make your request for these arrangements no later than two weeks before the date of the examinations. For this Sullivan County examination, call (845) 807-0485 or write to the Sullivan County Personnel Department, Government Center, 100 North St., P.O. Box 5012, Monticello, New York 12701.

# SUPPLEMENTAL INFORMATION FOR EXAMINATION APPLICANTS

APPLICATION FORM: A SEPARATE APPLICATION MUST BE FILED FOR EACH EXAMINATION FOR WHICH YOU ARE APPLYING. ALL ITEMS IN THE APPLICATION MUST BE COMPLETED. ALL APPLICANTS WILL EITHER BE ADMITTED TO THE EXAMINATION OR WILL BE INFORMED OF THE REASON FOR DISQUALIFICATION. COMPLETED APPLICATIONS MUST BE RECEIVED BY THE PERSONNEL OFFICE OR MUST BE POSTMARKED NO LATER THAN THE LAST FILING DATE. THE PERSONNEL OFFICER RESERVES THE RIGHT TO REJECT OR ACCEPT APPLICATIONS RECEIVED AFTER THE ADVERTISED FILING PERIOD. TO SUBMIT AN APPLICATION FORM, GO TO THE SULLIVAN COUNTY CIVIL SERVICE EMPLOYMENT PORTAL AT: https://sullivan-portal.mycivilservice.com

EDUCATION: WHERE HIGH SCHOOL GRADUATION IS REQUIRED, A HIGH SCHOOL EQUIVALENCY DIPLOMA FROM ANY STATE OR AN ARMED FORCES GED (HIGH SCHOOL LEVEL) WILL BE ACCEPTABLE. IN EVALUATING A CANDIDATES QUALIFICATIONS, 30 CREDIT HOURS EQUALS ONE YEAR OF COLLEGE. SUCH CREDIT HOURS SHALL BE EARNED AT AN ACCEPTABLE COLLEGE OR UNIVERSITY (ONE RECOGNIZED BY THE NEW YORK STATE EDUCATION DEPARTMENT AS FOLLOWING ACCEPTABLE EDUCATIONAL PRACTICES). TRANSCRIPTS SHOULD BE SUBMITTED WHENEVER THE QUALIFICATIONS REQUIRE A SPECIFIC COLLEGE MAJOR OR SPECIFIED NUMBER OF CREDITS.

**EXPERIENCE**: VERIFIABLE UNPAID, PART-TIME, AND VOLUNTEER EXPERIENCE IN ONE OF THE SPECIALIZED AREAS MAY BE SUBSTITUTED FOR AN EQUIVALENT AMOUNT OF THE REQUIRED PAID EXPERIENCE UNLESS OTHERWISE STATED. PART-TIME EXPERIENCE WILL BE PRO-RATED.

**VERIFICATION OF QUALIFICATIONS**: CANDIDATES MAY BE INVESTIGATED OR CALLED FOR AN INTERVIEW TO DETERMINE WHETHER THEY ARE QUALIFIED FOR APPOINTMENT.

**MEDICAL EXAMINATION**: YOU MAY BE REQUIRED TO TAKE A MEDICAL EXAMINATION TO DETERMINE IF YOU ARE MEDICALLY AND PHYSICALLY CAPABLE OF PERFORMING THE DUTIES OF THE POSITION.

PROMOTION EXAMINATIONS: PERSONS COMPETING IN PROMOTION EXAMINATIONS CAN BE APPOINTED ONLY IN THE JURISDICTION IN WHICH THEY ARE PRESENTLY EMPLOYED. ANY PERSON WHOSE NAME IS PRESENTLY ON A PREFERRED LIST AND WHO MEETS THE REQUIREMENTS FOR A PROMOTION EXAMINATION IN THE AGENCY FOR WHICH THE TEST IS BEING HELD IS ELIGIBLE TO COMPETE IN THE EXAMINATION.

**ELIGIBLE LISTS**: THE ELIGIBLE LIST RESULTING FROM THIS EXAMINATION MAY BE USED FOR APPOINTMENT TO OTHER TITLES DEEMED TO BE SIMILAR AND APPROPRIATE. ELIGIBLE LISTS WILL BE ESTABLISHED FOR A MINIMUM OF ONE YEAR. ELIGIBLE LISTS IN EXISTENCE FOR MORE THAN ONE YEAR WILL TERMINATE UPON THE ESTABLISHMENT OF A NEW ELIGIBLE LIST FOR THE SAME TITLE.

**CONTINUOUS RECRUITMENT EXAMINATIONS**: CANDIDATES WHO MEET THE QUALIFICATIONS AND PASS THIS EXAMINATION WILL HAVE THEIR NAMES PLACED ON THE ELIGIBLE LIST IN THE ORDER OF FINAL SCORES, REGARDLESS OF THE DATE ON WHICH THEY FILED OR TOOK THE TEST. APPEAL OF RATINGS WILL NOT BE ALLOWED AS THE OPPORTUNITY FOR RETEST EXISTS.

MILITARY STATUS: IF YOU EXPECT TO ENTER MILITARY SERVICES, YOU MAY STILL COMPETE IN THE EXAMINATION AND BE APPOINTED OR REINSTATED AFTER YOUR RETURN FROM ACTIVE DUTY. YOU MUST SUBMIT AN APPLICATION FOR THE REGULARLY SCHEDULED TEST TO BE CONSIDERED FOR A SPECIALLY SCHEDULED EXAMINATION AFTER YOUR RETURN FROM ACTIVE DUTY.

VETERANS CREDITS: IF YOU ARE ELIGIBLE FOR ADDITIONAL CREDIT YOU MUST SUBMIT AN APPLICATION FOR VETERANS CREDIT

WITH YOUR APPLICATION FOR EXAMINATION OR AT ANY TIME BETWEEN THE DATES OF YOUR APPLICATION FOR EXAMINATION AND THE DATE OF THE ESTABLISHMENT OF THE RESULTING ELIGIBLE LIST. APPLICATIONS FOR VETERANS CREDIT ARE AVAILABLE FROM THIS OFFICE. VETERANS CREDITS CAN ONLY BE ADDED TO A PASSING SCORE. 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 VETERANS 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'S THE RESPONSIBILITY OF THE CANDIDATE TO PROVIDE APPROPRIATE PROOF INDICATING THE SERVICE WAS IN TIME OF WAR, AS DEFINED IN SECTION 85 OF THE 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 VETERANS CREDITS.

RATING OF EXAMINATIONS: THIS EXAMINATION IS 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 TEST. EXAMINATIONS ARE RATED ON A SCALE OF 100 WITH THE PASSING MARK AT 70. UNLESS THE ANNOUNCEMENT STATES OTHERWISE, YOU MUST PASS THE WRITTEN TEST AS WELL AS ANY OTHER PART SUCH AS A PERFORMANCE TEST, ORAL EXAMINATION OR SUCH OTHER REQUIREMENTS AS MAY APPLY. TEST INSTRUCTIONS MAY FURTHER DIVIDE THE TEST INTO PARTS AND SET MINIMUM STANDARDS FOR EACH PART.

**ALTERNATE TEST DATES**: ALTERNATE TEST DATES CAN BE ARRANGED IF YOU ARE UNABLE TO PARTICIPATE IN THE TEST ON THE REGULAR TEST DATE FOR AN ACCEPTABLE REASON. REQUESTS FOR ALTERNATE TEST DATES MUST BE MADE IN WRITING AT THE TIME THAT YOU APPLY AND MUST INDICATE THE REASON FOR REQUESTING THE ALTERNATE TEST DATE.

**SPECIAL ACCOMMODATIONS**: IF YOU REQUIRE A SPECIAL ACCOMMODATION AT THE TEST CENTER, YOU MUST REQUEST THIS ACCOMMODATION IN WRITING AT THE TIME THAT YOU APPLY, CLEARLY STATING THE ACCOMMODATION REQUESTED AND THE REASON FOR REQUESTING THE SAME.

**RESIDENTIAL PREFERENCE**: PREFERENCE IN CERTIFICATION FROM OPEN COMPETITIVE LISTS MAY BE GIVEN TO RESIDENTS OF THE MUNICIPALITY/JURISDICTION MAKING THE APPOINTMENT. THERE MAY BE SPECIFIC REQUIREMENTS FOR RESIDENCY FOLLOWING APPOINTMENT. PROMOTIONAL EXAMS ARE EXEMPT FROM THIS REQUIREMENT.

**SENIORITY**: SENIORITY WILL BE CREDITED IN PROMOTION EXAMINATIONS BY ADDING POINTS TO THE SCORES OF PASSED CANDIDATES. SENIORITY WEIGHING WILL BE ONE POINT FOR EACH CREDITABLE FIVE YEAR PERIOD OR FRACTION THEREOF BEYOND THE INITIAL YEAR OF SERVICE. CREDIT WILL BE GIVEN ONLY FOR PERMANENT CLASSIFIED SERVICE ON A CONTINUOUS BASIS PRIOR TO THE EXAMINATION.

**PUBLIC OFFICERS**: A PUBLIC OFFICER MUST BE AT LEAST 18 YEARS OF AGE, A CITIZEN OF THE UNITED STATES, A RESIDENT OF THE MUNICIPALITY IN WHICH EMPLOYED, AND MUST NOT HAVE BEEN CONVICTED OF A VIOLATION OF SELECTIVE TRAINING AND SERVICE ACTS OF THE UNITED STATES. APPOINTMENTS TO COMPETITIVE CLASS POSITIONS ARE FOR AN INDEFINITE TERM UNLESS SPECIFIC TERMS HAVE BEEN SET BY LOCAL, SPECIAL OR GENERAL LAW.

CALCULATORS, SLIDE-RULES OR OTHER REFERENCE MATERIALS: UNLESS OTHERWISE NOTIFIED, CANDIDATES ARE PERMITTED 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. YOU MAY NOT BRING BOOKS OR OTHER REFERENCE MATERIALS TO THE TESTING SITE.

**NOTE**: IF AN OPEN COMPETITIVE AS WELL AS A PROMOTION EXAMINATION IS GIVEN ON THE SAME DAY, QUALIFIED CANDIDATES MAY COMPETE IN BOTH EXAMINATIONS BY FILING A SEPARATE APPLICATION FOR EACH. THE PROMOTION LIST WILL TAKE PRECEDENCE OVER THE OPEN COMPETITIVE LIST IN FILLING VACANCIES. ONCE THE PROMOTION LIST HAS BEEN EXHAUSTED, THE OPENCOMPETITIVE LIST WILL BE USED TO FILL VACANCIES OCCURRING THEREAFTER.

THIS EXAMINATION MAY BE USED FOR FILLING POSITIONS IN THE COUNTY GOVERNMENT. SULLIVAN COUNTY IS AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER M/F/V/H.

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.

**FINGERPRINTING**: A STATE AND/OR NATIONAL FINGER PRINT SUPPORTED BACKGROUND INVESTIGATION IS REQUIRED BEFORE AN APPOINTMENT IS MADE TO SOME POSITIONS. THE CRIMINAL JUSTICE SERVICES REQUIRES THAT EACH REQUEST FOR SUCH SEARCH BE ACCOMPANIED BY A FEE. CANDIDATE MAY BE RESPONSIBLE FOR THIS FEE.