



NIAGARA COUNTY  
CIVIL SERVICE  
111 Main Street – G2  
Lockport, New York 14094

Malcolm A Needler  
Personnel Officer  
(716) 438-4071

## ACCOUNTANT

### No 67-797 Examination Open to the Public

Salary Range: \$33.90 - \$39.49

The examination will be held to establish an eligible list used to fill one (1) current vacancy in the Niagara County Treasurer's Office and any other appropriate vacancies in various agencies under the jurisdiction of Niagara County Civil Service that may occur during the life of the list. **The list established from this exam will supersede any existing list for this title.**

**RESIDENCE REQUIREMENTS:** Candidates must have been legal residents of Niagara County for at least one (1) month immediately preceding the date of the written examination and such residency must continue until the time of appointment. **Preference in appointment may be given to successful candidates who have been residents of the municipality in which the appointment is made. Non-residents may be required to become a resident of the appointing municipality if local law so states.**

**MINIMUM QUALIFICATIONS:** Candidates must meet the following on or before the date of the written exam. **If you do not meet these qualifications, your application will be disapproved and your filing fee will not be refunded.**

1. Graduation with a Bachelor's Degree in accounting **and** two (2) years of satisfactory full-time paid accounting experience involving the maintenance of general books of account and preparation of financial statements; **OR**
2. Graduation with an Associate's degree in accounting **and** four (4) years of satisfactory full-time paid accounting experience as detailed above, six (6) months of which must have been in governmental accounting.

**NOTE:** Degrees 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.

**DUTIES:** Incumbents in this highly responsible position direct and participate in the accounting control procedures for the department and/or district budget. Incumbents may supervise the preparation of annual reports and department/district budgets. General supervision is exercised over personnel performing accounting functions. Works under the general supervision of an administrator of higher rank. Does related work as required.

**NOTICE TO CANDIDATES:** The use of calculators is **RECOMMENDED**. Unless otherwise notified, candidates are permitted to use quiet, hand-held, solar or battery powered calculators. Devices with typewriter keyboard such as computers, spell checkers, personal digital assistants, address books, language translators, dictionaries or any similar devices are prohibited. **Cell phones and smart watches are prohibited.**

**DRUG SCREENING:** Applicants may be required to undergo a drug-screening test to determine suitability for appointment in accordance with local policies. Applicants who test positive may be restricted from future certification.

**BACKGROUND INVESTIGATION:** Applicants may be required to undergo a State and national criminal history background investigation, which will include a fingerprint check to determine suitability for appointment. Failure to meet the standards for the background investigation may result in disqualification.

**FEE WAIVERS:** Waivers for the filing fee must be completed in full and submitted with required documentation or your application will be disapproved.

**APPLICATIONS MUST BE SUBMITTED ELECTRONICALLY OR POSTMARKED BY THE FILING DEADLINE. YOUR APPLICATION WILL BE DISAPPROVED IF PAYMENT IS NOT RECEIVED BY THE FILING DEADLINE.**

FILING DEADLINE

**DECEMBER 19, 2022**

A non-refundable \$15.00 application fee is required. Apply and pay online or submit a check or money order payable to: **Niagara County Civil Service**

ANNOUNCEMENT ISSUED: November 3, 2022

EXAMINATION DATE

**JANUARY 28, 2023**

**SUBJECT OF EXAMINATION:** There will be a written test which you must pass in order to be considered for appointment. The written test will be designed to test for knowledge, skills, and/or abilities in such areas as:

1. **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.
2. **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.
3. **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.
4. **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.
5. **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**.
6. **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.

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>.

**CANDIDATES NOTE:** You are responsible for completing all sections of the official application. To receive credit for experience on a job, basic information such as address, name and title of supervisor, hours in the work week, final salary, and duties performed by you, must be shown. Be very specific in explaining experience that will qualify you for the position sought. Ambiguity and vagueness will not be resolved in your favor. **EACH SEPARATE SHEET ATTACHED TO THE APPLICATION MUST BE SIGNED.**

**MULTIPLE EXAMINATIONS SCHEDULED FOR THE SAME DAY:** If you have applied to take a written test announced by either one or several local jurisdictions (county, town, city) scheduled to be held on the same test date as this written test, you must notify each of the local jurisdictions no later than two weeks before the test date, so they can make arrangement for taking all tests at one test site. All examination for positions in State government will be held at a State Examination Center.

**COLLEGE ACCREDITATION:** 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 that provide this service can be found on the Internet at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. You must pay the required evaluation fee.

**COLLEGE CREDITS MUST BE VERIFIED WITH AN OFFICIAL TRANSCRIPT.** If you have listed college or special courses on your application it will be necessary for you to submit an official transcript or special course certificate. **Documents can be submitted electronically or in hardcopy format but must be on official letterhead or stationary. If these documents are not on file prior to canvassing/certification for vacant positions, your name will not be canvassed/certified and your name will be removed from consideration for all appointments.**

This examination will be prepared and rated in accordance with Section 23(2) of the Civil Service Law. The provisions of the New York State Civil Service Law, Rules and Regulations dealing with preparation and rating of examinations, as well as establishment and certification of eligible lists for positions in the classified service will apply to this examination.

Please review [IMPORTANT EXAMINATION INFORMATION FOR CANDIDATES](#)

Niagara County Civil Service # 2023-03