



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

Malcolm A Needler
Personnel Officer
(716) 438-4071

CHIEF ACCOUNTANT

No 60-651 Examination Open to the Public

Salary Range: \$76,011 - \$98,014

The examination will be held to establish an eligible list used to fill one (1) vacancy in the Niagara County Treasurer's Office and any other appropriate vacancies that may occur during the life of the list.

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.**

Graduation from high school or possession of an equivalency diploma **AND** one of the following:

1. Graduation with a Bachelor's Degree in Accounting **and** four (4) years of full-time paid experience in accounting or auditing. Two (2) years of the required experience must have involved the application of accounting principles to the installation, operational maintenance, or modification of a computerized governmental accounting system and the exercise of supervision over accounting activities and personnel; **OR**
2. Graduation with a Bachelor's Degree in Business Administration, Finance, or Economics **and** six (6) years of full-time paid experience in accounting or auditing. Two (2) years of the required experience must have involved the application of accounting principles to the installation, operational maintenance, or modification of a computerized governmental accounting system and the exercise of supervision over accounting activities and personnel; **OR**
3. Graduation with a Bachelor's Degree in Accounting, Business Administration, Finance, or Economics **and** two (2) years of full-time paid experience as a certified public accountant.

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: This is a highly technical accounting position involving responsibility for the directing and planning of a comprehensive program of sound financial record-keeping and cost control. The work involves responsibility for supervising the Niagara County's comprehensive accounting operations of all governmental fund account groups including capital projects funds. Under the general supervision of the County Treasurer, the incumbent is responsible for planning and implementing central accounting processes and for directing the work activities of a subordinate central accounting staff. Considerable independent judgment is exercised in establishing and revising policies affecting the County's accounting processes. The position is distinguished in its collaboration with management positions in the administrative tier and others in the formulation of policy to accomplish financial objectives and to comply with authoritative accounting principles. 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.**

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.

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

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.

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

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. **Administrative supervision:** These questions test for knowledge of the principles and practices involved in directing the activities of a large subordinate staff, including subordinate supervisors. Questions relate to the personal interactions between an upper level supervisor and their subordinate supervisors in the accomplishment of objectives. These questions cover such areas as assigning work to and coordinating the activities of several units, establishing and guiding staff development programs, evaluating the performance of subordinate supervisors, and maintaining relationships with other organizational sections.

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 # 2023-05