



**NIAGARA COUNTY  
CIVIL SERVICE  
111 Main Street – Suite G2  
Lockport, New York 14094-2740**

*Malcolm A Needler  
Personnel Officer  
(716) 438-4071*

## ACCOUNTANT

### NO 77-391 Promotional Examination

**Salary \$30.11 – 35.07/Hr**

The examination will be held to fill one (1) anticipated vacancy in the Niagara County Treasurer's Office. The eligible list resulting from this examination will be used to fill this vacancy and any other vacancy which may occur for the duration of the list. **The list established from this exam will supersede any existing list for this title.**

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

One (1) year of permanent competitive status as a Junior Accountant in the Niagara County Treasurer's Office immediately preceding the date of the written examination.

**Seniority Credit** - Seniority is based on the length of continuous permanent classified service in the jurisdiction in which promotion is sought, with points added to an eligible candidate's passing score for each appropriate five-year period or fraction thereof in accordance with the following schedule:

Less than 1 year	0 points
1 year up to 6 years	1 point
Over 6 years up to 11 years	2 points
Over 11 years up to 16 years	3 points
Over 16 years up to 21 years	4 points
Over 21 years up to 26 years	5 points

**NOTE:** Any person otherwise meeting the requirements for an examination, who was laid off from an agency for which the exam is being held, and whose name is presently on a **PREFERRED LIST**, is eligible to compete in the exam. When completing their application, such persons should be sure to indicate their present employment and/or title and location of their last permanent employment in the municipality.

**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.

ORIGINAL APPLICATIONS  
MUST BE RECEIVED BY 4PM  
OR BE POSTMARKED BY  
**FEBRUARY 13, 2017**

A **non-refundable \$15.00 application fee** must accompany each application. Submit a copy of your online payment or a check or money order payable to:  
**Niagara County Civil Service**

ANNOUNCEMENT ISSUED: **January 23, 2017**

EXAMINATION DATE  
**MARCH 18, 2017**

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

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 "How to take a written test" helpful in preparing for this test. This publication is available on line at: [www.cs.ny.gov/testing/localtestguides.cfm](http://www.cs.ny.gov/testing/localtestguides.cfm) or at [www.niagaracounty.com](http://www.niagaracounty.com)

**NOTICE TO CANDIDATES:** Use of calculators is **RECOMMENDED**. Unless otherwise notified, candidates are permitted to use quiet, hand-held, solar or battery powered calculators. Devices with **TYPEWRITER KEYBOARDS** such as **Computers, Spell Checkers, Personal Digital Assistants, Address Books, Language Translators, Dictionaries**, or any similar devices are **prohibited**. ***You will not be permitted to use the calculator function of your cell phone.***

**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.**

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” - prior to filing for this examination.**