

Personnel and Civil Service

Ronald E. Dougherty County Office Building 56 Main Street Owego, NY 13827



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Bethany O'Rourke Personnel Officer

Open Competitive Examination Announcement

CHIEF ACCOUNTANT; EXAM #69257

Issued: 10/04/21

TEST DATE: Saturday, 12/11/21

CAREFULLY read the following:

Application Deadline: 11/01/21

Please apply online at: <https://www.tiogacountyny.com/departments/personnel-civil-service/> Review the information and instructions at the end of this announcement! Applications must be post marked on or before the application deadline date. Applications received or post marked after the application deadline date will be disqualified. There are **NO** exceptions.

The online application portal is accessible if using a smart phone. If you are unable to apply online or if the portal is not functional, applications may be printed from our web site (*Civil Service – Application Forms*). Applications may also be obtained in our department during regular office hours.

Application Filing Fee: 15.00*

Candidates must submit a separate application filing fee or Application Fee Waiver form for each open-competitive examination that the candidate is applying to take. The filing fee or fee waiver form for this examination must be received or post marked on or before **11/01/21**. An applicant's payment or fee waiver form received or post marked after this date will be disqualified. There are **NO** exceptions. ***Online credit or debit card payment is subject to a surcharge. Credit or debit card payment is not available if paying in person, in our office.**

Time and Place of Written Examination: Approved candidates will be notified by admission letter 7 to 10 days prior to the written test date as to when and where to appear. **All notices of admission or disqualification will be sent by email to online applicants.** You are responsible for checking your spam folder! Applicants who do not have email will be sent notice of admission or disqualification by postal mail to the address provided. **Be sure to bring the admission letter with you to the examination.** If you have not received an admission letter **3 days before** the written test date, call 607-687-8494

LOCATION OF WORK

Treasurer's Office

MINIMUM SALARY

\$61,404 - \$71,404 (Non-Union)

VACANCIES

Filled Provisionally

Residency Requirements: Candidates **ARE NOT** required to be legal residents of **Tioga** County immediately preceding the date of the written test. Preference **may be** given to residents of the civil division in which the vacancy exists. When preference in certification is given to residents of a municipality pursuant to subdivision 4a of Section 23 of the Civil Service Law, an eligible must have been, at the time of certification and for at least four months prior thereto, a resident of such municipality in order to be included in a certification as a resident of such municipality. When a candidate's residence changes, it is his/her responsibility to notify the Tioga County Personnel Department of such change by submitting the **Change of Information Form**. Be advised, the candidate may also be required to provide documentation to validate his/her new residence.

SPECIAL NOTE: Effective January 1, 2016, a criminal background check is required prior to employment within **all Tioga County Departments**. An offer of employment will be conditional pending results from the criminal background check.

Minimum Qualifications: Graduation from high school or possession of a general equivalency diploma and **EITHER:**

- a) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree in Accounting, Finance or Business Administration and two (2) years of satisfactory full-time (or it's part-time equivalent) accounting or auditing experience of a business involving the maintenance of double-entry books; **OR**

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- b) Graduation from a regionally accredited or New York state registered college or university with an Associate's degree in Accounting, Finance or Business Administration and four (4) years full-time work experience (or it's part-time equivalent) as described in (a) above; **OR**
- c) Six (6) years of full-time work experience (or it's part-time equivalent) as described in (a) above; **OR**
- d) Any equivalent combination of training and experience as defined by the limits of (a), (b) and (c) above.

Anticipated Eligibility: If you expect to complete the educational requirement **within 12 months of the written test date**, you can be admitted to this examination. If successful on the examination, you will not be certified for appointment until you have submitted proof of completion of the requirements to the Tioga County Personnel Department. Failure to submit proof of your completed educational requirements **within 12 months of the written test date**, may result in your removal from the eligible list.

Distinguishing Features of the Class: This position involves the responsibility for assisting the County Treasurer in the administration and supervision of the County Treasurer's office. The incumbent is appointed by the County Treasurer and serves as the Chief Accountant for the County. The Chief Accountant, in collaboration with the County Treasurer, is responsible for directing, administering, establishing, and maintaining the County's accounting and payroll system. The incumbent is expected to use professional judgment in giving advice and guidance to employees on operating the computer system and keeping the records. The work involves the use of complex accounting procedures to develop and implement improvements to the financial operation of the County. This position requires extensive computer related skills to manage the preparation of the County's Annual Financial Report. The incumbent works directly with the County's Federal Single Audit team in coordinating the Federal Single Audit, and recommends and coordinates with the cost allocation accountants to develop A-87 cost distribution. In addition, the incumbent must analyze, initiate, coordinate, and evaluate the County's fiscal policies for the County Treasurer and the County Legislatures. The Chief Accountant is responsible for insuring compliance with all Federal and State financial reporting and record keeping requirements. The work is performed under supervision from the County Treasurer through oral and written reports. General supervision may be exercised over the office staff. Does related work as required.

TYPICAL WORK ACTIVITIES FOR THIS POSITION ARE AVAILABLE TO REVIEW UPON REQUEST

Subjects of Examination: A written 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.

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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.

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 his/her 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.

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>.

Use of Calculators: The use of a calculator is **RECOMMENDED**. Candidates are permitted to use quiet, hand-held, solar or battery powered calculators. Devices with typewriter keyboards, spell checks, personal digital assistants, address books, language translators, dictionaries, or any similar devices are prohibited. Cell phone calculators are prohibited.

SEND CHECK OR MONEY ORDER payable to **TIOGA COUNTY TREASURER**, as directed above, and write the examination name(s) & number(s) on your check or money order. Submit this to the address above. If paying by cash, please bring payment(s) directly to the Tioga County Department of Personnel & Civil Service. As no refund will be made, you are urged to compare your qualifications carefully with the requirements for admission and file only for those examinations for which you are clearly qualified. A check returned for insufficient funds may disqualify your application and result in further action and/or service charges. **Online credit or debit card payment is subject to a surcharge. Credit or debit card payment is not available if paying in person, in our office.**

EXCEPTION TO THE APPLICATION FEE will be made for the following:

1. Promotional exams;
2. Provisional Tioga County employees who have held a permanent position prior to provisional appointment in title named for this examination;
3. Examination candidates receiving public assistance from a State or Local social service agency, and/or who are currently unemployed. Individuals wishing to claim this waiver of fee must complete the Application Fee Waiver Form at time of application. All information is subject to verification, and if found to be fraudulent, are grounds for barring examination or appointment.

Tioga County is an Equal Opportunity Employer

ADDITIONAL INFORMATION AND INSTRUCTIONS

ADDITIONAL EXAMINATION CREDIT – 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 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.

ADDITIONAL EXAMINATION CREDIT – Veterans or Disabled Veterans desiring to claim additional credit must request and file an Application for Veterans' Credit at any time between the date of application for examination(s) and the date of the establishment of the resulting eligible list. These credits may only be used once. 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 examination. You may not claim veterans' or disabled veterans' credits after the Eligible List has been **established**. It is the candidate's responsibility to request and submit an Application for Veterans' Credit before the Eligible List is established. Veterans' credits will only be added to passing examination scores

ALTERNATIVE TEST DATE: When a candidate is aware of a conflict prior to the scheduled test date, the candidate must notify the Department of Personnel and Civil Service in writing as soon as possible. For emergency situations that occur on the scheduled written test date, the candidate must notify the Department no later than three (3) days following the Saturday on which the written test was held. This request may be made by a member of the immediate family or household in the event of a death in

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the immediate family or a serious illness. Follow link to view this department's policy:

<http://www.tiogacountyny.com/medica/1902/alternativetestdatepolicy.pdf>

APPLYING FOR MULTIPLE EXAMINATIONS SCHEDULED FOR THE SAME DAY (Cross-Filing): You must notify all agencies with which you have filed an application of the test site at which you wish to take your examination(s). If you have applied for both **State and Local** government examinations, you must notify Tioga County Department of Personnel **no later than two weeks prior to the test date** of your intent to take both a State and a Local government examination. When taking both a State and a Local government examination you will be required to take all your examinations at a State examination center. You will be advised by letter when and where to report for your examinations.

For Tioga County examinations, the Multiple Exam Notice form must be completed. This form is available in the Tioga County Department of Personnel & Civil Service, online at www.tiogacountyny.com, or by calling (607) 687-8207. **If you do not submit your Multiple Exam Notice form two weeks prior to the test date, you may NOT be allowed to sit at the test site you have selected. If you appear at a test site but did not designate this location as your test site on your form, you may NOT be allowed to take your examination(s) at that location.**

APPOINTMENT from an eligible list must be made from the top three candidates willing to accept the appointment. The resulting eligible list will be used to fill current or future appropriate vacancies within Tioga County's jurisdiction.

BACKGROUND INVESTIGATION and Additional Screenings: Candidates may be subject to a thorough background investigation. If requested, applicants will be required to authorize access to educational, financial, employment, criminal history, or other records. **Effective 01/01/16, a criminal background check is required prior to employment within any Tioga County department.** Depending upon the position sought, conviction of a felony, misdemeanor or other offense may bar appointment. At the discretion of the appointing authority, candidates may be subject to additional screenings as a term and condition of employment, including but not limited to: fingerprinting, psychological, or drug testing. Depending upon appointing authority, applicants may be required to submit the necessary fees for the fingerprint processing. Per Tioga County Civil Service Rule IX (3): A record of disrespect for the requirements and processes of law may be grounds for disqualification for examination or, after examination, for certification and appointment.

CHANGE OF ADDRESS: When a candidate's residence and/or mailing address changes, it is his/her responsibility to notify the Tioga County Personnel Department of such change by submitting a **Change of Information Form**. Documentation may be required to validate a change in residence.

CHANGE OF NAME: When a candidate's name changes, it is his/her responsibility to notify the Tioga County Personnel Department of such change by submitting a **Change of Information Form**.

DISQUALIFICATION: Any applicant may be disqualified for examination, or after examination, for certification and appointment that is not in compliance with the standards and requirements set forth in Section 50 (4) of the Civil Service Law.

ELIGIBLE LIST: In accordance with Section 61 (1) of the Civil Service Law, and as determined by the Tioga County Department of Personnel & Civil Service, the eligible list resulting from this examination **may** be used to fill vacancies in similar related titles.

EVALUATION OF FOREIGN POST-SECONDARY EDUCATION: If your degree and/or college credit was awarded by an educational institution outside of the United States or its territories, you must provide independent verification of equivalency. A listing of acceptable companies which provide this service may be obtained from the following:

<http://www.cs.state.ny.us/jobseeker/degrees.cfm> or by contacting the Tioga County Department of Personnel. You will be responsible for the required evaluation fee.

EXAM HOLDINGS: In the instance where both a **promotional** and an **open-competitive examination** are held for the same title, a mandated **promotional list will be used first** to fill any positions. If you meet both the *promotional* and *open-competitive minimum qualifications*, you must file a separate application and pay any required fee(s) for each exam in order to be considered.

EXPERIENCE: All experience required to meet the acceptable training and experience is full-time experience. (Part-time experience will be credited on a prorated basis.)

FALSIFICATION of any part of the "Application for Examination or Employment", "Change of Information Form", or any related documentation may result in disqualification before or after examination in accordance with Tioga County Civil Service Rule IX and/or Civil Service Law Section 50.4.

FEES: Candidates must submit a separate application fee or Application Fee Waiver form for each open-competitive examination that the candidate is applying to take. Candidates will be disqualified from taking the exam if the application fee or waiver form is not received, as directed, from the Tioga County Department of Personnel & Civil Service.

FORMAT: The test may be in written form or it may be administered on a personal computer (PC). The type of test will be stated on the admission notice.

FORMS: Civil Service Applications, Fee Waivers, Cross-File Notification, and Change of Information Form may be obtained online at: <https://www.tiogacountyny.com/departments/personnel-civil-service/>. These forms may also be obtained from the **Tioga County Department of Personnel & Civil Service, Ronald E. Dougherty County Office Building, 56 Main St., Owego, NY 13827, (607) 687-8207.**

MINIMUM QUALIFICATIONS: You **MUST** specifically state how you meet these requirements when completing the application. Unless otherwise noted, qualifications must be met at time of application. *Ambiguity and vagueness will NOT be resolved in your favor.*

NOTIFICATION: If an application is disapproved, notice will be sent by email. Applicants are responsible for checking their spam folder. Applicants who do not have email will be sent notice of admission or disqualification by postal mail to the address provided. *This department does not take responsibility for non-delivery or postal delay.* If the applicant does not receive either a disapproval letter or an admission notice **3 days before** the date of the exam, call (607) 687-8207.

RATING: This written and/or training and experience examination is being 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 written and/or training and experience examination. A score of 70 is considered passing.

RESPONSIBILITY: You are responsible for completing all sections of the official application. *Ambiguity and vagueness will NOT be resolved in your favor.*

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SPECIAL ACCOMMODATIONS: Religious Accommodation - Handicapped Persons - Military Personnel - If special arrangements for testing are required, you must notify the Tioga County Department of Personnel & Civil Service in writing and, if requested, provide documentation.

SPECIAL REQUIREMENTS FOR APPOINTMENT IN SCHOOL DISTRICTS and BOCES: Per Chapter 180 of the Laws of 2000, and by Regulations of the Commissioner of Education, to be employed in a position designated by a school district or BOCES as involving direct contact with students, a clearance for employment from the State Education is required.