

ACCOUNTANT III - **Revised

Date Published: 12/28/2018

Open Competitive Examination #: 66-261

Application Deadline: 01/29/2019

Exam Date: 03/16/2019

Promotional Examination #: 79-824

Application Filing Fee (Non-Refundable): \$15.00

ALL APPLICATIONS MUST BE FILED WITH THE ONONDAGA COUNTY PERSONNEL DEPARTMENT AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

\$15.00 Non-Refundable Application Fee You are, therefore, urged to carefully compare your qualifications with the requirements for admission and file only for those examinations for which you are clearly qualified. Payable by check or money order to: Chief Fiscal Officer, or by VISA, MC or Discover. Cash will be accepted only if paying in person.

SALARY AND VACANCIES: Changing conditions may make it necessary to certify vacancies at higher or lower salaries than those announced.

The title currently exists in the following agencies:
City of Syracuse Finance Department - \$54,587-\$61,624 (2018)
Onondaga County Resource Recovery Agency Salary varies
Syracuse City School District - \$79,161-\$88,120

The resulting open competitive and promotional eligible lists will be used to fill vacancies in any jurisdiction where the title exists.

Note to City Promotion Examination Candidates: Successful candidates will be certified first to the department in which they are employed on the date of examination and then to other departments within the jurisdiction.

Note to School District and Special District Promotion Examination Candidates: Successful candidates in School Districts, Towns, Villages and Special Districts will be certified to fill vacancies only in the agency in which they are employed on the date of examination

DUTIES: The work involves responsibility for performing professional accounting tasks in the development, examination, review, analysis or supervision of financial and accounting records. The nature of the work requires that incumbents possess a knowledge of and apply agency guidelines and procedures or a body of laws and regulations in performing the duties of the class. Does related work as required.

RESIDENCE REQUIREMENT: OPEN COMPETITIVE examination candidates must have resided in the United States of America or one of its territories for not less than one (1) month immediately preceding the date of exam. Preference in appointment may be given to local residents. Appointments to positions in some municipalities are subject to residence requirements pursuant to local laws.

****MINIMUM QUALIFICATIONS: On the date of examination, candidates must meet the following requirements:**

PROMOTIONAL QUALIFICATIONS:

Qualifying Experience to Take the Test: Candidates must be permanently employed in the competitive class or 55-a designated position and must have served continuously on a permanent basis for 1 year 9 months immediately preceding the examination date in the title of Accountant II or Auditor II.

Qualifying Experience for Appointment from Eligible List: Candidates must be permanently employed in the competitive class or 55-a designated position and must have served continuously on a permanent basis for two (2) years immediately preceding the examination date in the title of Accountant II or Auditor II.

OPEN COMPETITIVE QUALIFICATIONS:

A. Graduation from a regionally accredited or New York State registered college or university with a Baccalaureate Degree in accounting or a Baccalaureate Degree including or supplemented by 24 *semester credit hours, or its equivalent, in accounting plus four (4) years of work experience, or its part time equivalent, in professional accounting or financial auditing, or a closely related field, which must have involved as the major job function the application of accounting principles to the installation and operational maintenance of a general or specialized accounting system, the design or modification of an accounting system, final authority and responsibility for a system or major portion thereof, and the exercise of supervision over accounting activities; or,

B. Eight (8) years of work experience, or its part time equivalent, in accounting, financial auditing or full charge bookkeeping which is defined as experience which must have involved the accumulation of financial and statistical data into general and subsidiary ledgers and journals and the compilation

of this material into useful reports and studies of which four (4) of the eight (8) years must have been work experience in professional accounting or financial auditing, or a closely related field, which must have involved as the major job function the application of accounting principles to the installation and operational maintenance of a general or specialized accounting system, the design or modification of an accounting system, final authority and responsibility for a system or major portion thereof, and the exercise of supervision over accounting activities; or,

C. An equivalent combination of training and experience as defined by the limits of (A) and (B).

NOTE: Successful completion of *graduate semester hours in accounting or a closely related field from a regionally accredited or New York State registered college or university may be substituted for work experience as follows: Thirty (30) graduate semester hours is equivalent to one (1) year of work experience; sixty (60) graduate semester hours is equivalent to two (2) years of work experience. Degrees in Finance, Banking, Economics and related fields will not be considered as qualifying.

***COLLEGE TRANSCRIPTS AS QUALIFYING PROOF:**

If you are trying to qualify for this examination on the basis of your college training, you will need to submit either a verifiable, student copy or official transcript of college level studies you have completed to verify course work required for this examination. In lieu of a transcript, you will need to list all courses successfully completed in the curricula listed above, the names of the courses, number of hours earned, grades awarded, approximate dates of completion, and name(s) of college(s) where you took the course.

Note: If you expect to meet the educational requirements by June 16, 2019, you can be admitted to the written test, but you cannot be considered for appointment until you submit proof of successful completion of the educational requirements to the Onondaga County Department of Personnel. Failure to meet the educational requirements by June 16, 2019 may result in your removal from the eligible list.

Volunteer Experience: Volunteer experience will be allowed to substitute for paid work experience as long as the volunteer experience is equivalent in nature to the paid work experience required for the position.

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 the following areas:

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.**

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 "How to Take a Written Test" helpful in preparing for this test. This publication is available on line at:
<https://www.cs.ny.gov/testing/testguides.cfm>

CALCULATORS: Use of calculators is **RECOMMENDED** for this exam. Candidates should bring 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. You may not bring cellular phones, beepers, pagers, or headphones.

APPLICATION INSTRUCTIONS: Applications and credit card payment forms may be obtained in person from the Onondaga County Department of Personnel, by mail (include a self-addressed, stamped envelope) or downloaded at www.ongov.net/employment/document_center

APPLICATION FEE: Although a separate application is required for each examination number, candidates applying for more than one examination may pay all fees with a single check/money order or credit card form. You may pay by check, money order or by VISA, MasterCard, or Discover, payable to Chief Fiscal Officer. Cash will be accepted only if paying in person. Payment must accompany your application(s) (indicate examination number(s) on your check or money order). We do not accept applications by fax.

APPLICATION FEES ARE NON-REFUNDABLE. You are, therefore, urged to carefully compare your qualifications with the requirements for admission and file only for those examinations for which you are clearly qualified. If proofs (i.e. copy of license, certification, or transcript) are required, be sure that they accompany your application. If you want Proof That You Submitted Your Application and/or Examination Fee, ask for a receipt or, if mailing your application, enclose a stamped, self-addressed envelope and request a receipt.

NOTE: A bounced check fee will be charged to you for any checks returned. Unless such fees are paid in full, you will not be permitted to participate in any examination(s) or be considered for appointment from resultant eligible lists. In addition, any subsequent application fees will not be refunded unless all such fees are paid in full.

FEE WAIVER: A waiver of application fee will be allowed if you are unemployed and primarily responsible for support of a household. In addition, a waiver of application fee will be allowed if you are determined eligible for Medicaid, or receiving Supplemental Security Income payments (SSI); or Public Assistance (Temporary Assistance for Needy Families/Family Assistance of Safety Net Assistance); or are receiving Foster Care or are certified Workforce Investment Act eligible through a State or local service agency. A waiver of application fee will also be allowed if you are an Onondaga County resident and have honorably served or are now honorably serving in the Armed Forces, National Guard or Reserves (attach DD214, NGB-22, or current DD2-Military ID card or a Statement of Honorable Service from Unit to completed Application Fee Waiver Request and Certification form). All claims for application fee waiver are subject to verification. If you can verify eligibility for application fee waiver, complete an Application Fee Waiver Request and Certification form and submit it with your application by the close of business at 4:30pm on the last file date as listed on the Examination Announcement.

The Application Fee Waiver Request and Certification form can be found in our office lobby or on our website in the Document Center.

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 list of acceptable companies providing this service may be obtained in person from the Onondaga County Department of Personnel or downloaded at www.ongov.net/employment/document_center. You will be responsible for the required evaluation fee.

ADDITIONAL CREDIT TO CHILDREN OF FIREFIGHTERS AND POLICE OFFICERS KILLED IN THE LINE OF DUTY:

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, please inform this office of this matter when you submit your application for examination.

VETERAN CREDITS: War veterans applying for additional credit must submit a copy of their DD-214 (discharge papers) with their application for examination or by one month following the date of examination. Veterans Credit Instructions and Application Forms are available in person from the Onondaga County Department of Personnel or downloaded at www.ongov.net/employment/document_center.

APPLICATION DEADLINE POLICY: All applications along with application fees or proofs of waiver must be submitted to the Onondaga County Department of Personnel before the close of business at 4:30 p.m. on the

date of last file as listed on the Examination announcement. Applications received via U.S. Mail will be accepted only if postmarked on or before the Application Deadline. Applications that are received through inter-office mail after the Application Deadline or that are submitted to any other department, office or agency and are not received in the Department of Personnel by the Application Deadline will not be accepted.

MILITARY APPLICANTS: In accordance with Section 243 of Military Law, military personnel serving on active duty in the armed forces of the United States during the filing period may be permitted to file an application for the examination after the application deadline date, but prior to the scheduled date of the examination. Contact the Onondaga County Personnel Department at (315)435-3537 for further information.

EXAM INFORMATION:

EXAM NOTICE: Candidates found eligible will be notified when and where to appear for examination. If you have not received notice of the examination location three (3) days prior to the examination, contact the Examination Unit at 435-3537. If an application is disapproved, due notice will be sent. Reasons for disapproval may be discussed with the reviewer.

FOR EMERGENCY CANCELLATION OF EXAMINATIONS TUNE TO: WIXT NEWS CHANNEL 9, WTVH NEWS CHANNEL 5, NEWS 10 NOW or any Clear Channel Radio Station.

EXAM ACCOMMODATIONS: If you desire accommodation at the exam site due to disability, please indicate the disability and desired conditions necessary to accommodate your disability on the application or on a paper attached firmly to your application.

RELIGIOUS ACCOMMODATION: Applicants whose religious beliefs prevent them from taking examinations on the scheduled date should indicate the need for special arrangements on their application.

EXAM RATING: When the written 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 provision of the New York State Civil Service Rules and Regulations will apply.

ELIGIBLE LIST: Eligible lists are established, on average, within three months after the examination date. In accordance with the New York State Civil Service Law, an eligible list must remain in existence for one year from the date of its establishment. When the eligible list is established you will be able to view the current eligible list and your status on-line by going to our website at Civil Service Exam Test Results www.ongov.net/employment/ranking.

CANDIDATE FITNESS: Inquires may be made as to character and ability of all candidates. All statements made by candidates are subject to verification. Falsification of any part of the Application for Employment may result in disqualification and possible legal action.

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 arrangements for taking all tests at one test site. All examinations for positions in State government will be held at a State examination center.

Onondaga County Cross Filer Notification Forms are available in our office or online at www.ongov.net/Employment/document_center. Send completed form to Onondaga County Dept. of Personnel, 421 Montgomery St 13th Fl, Syracuse NY 13202 OR FAX 315-435-8272 OR call 315-435-3537.

CHANGE OF ADDRESS: It is the responsibility of the candidate to notify the Onondaga County Personnel Department in writing of any change in address. Address change forms are available in the Personnel Department during normal office hours or online at www.ongov.net/employment/document_center

MILITARY MAKE-UP EXAMINATION: Any member of the armed forces of the United States who has filed an application to compete in a scheduled competitive examination but is deprived of the opportunity to compete in the examination due to ACTIVE MILITARY DUTY can be provided with a special military make-up examination upon written request to the Onondaga County Personnel Department. The applicant must submit a copy of military orders, DD214, or other official military document that substantiates active military service at the time of the examination. Request must be no later than sixty (60) days after release from active duty.

SPECIAL REQUIREMENT 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 contact with students, a clearance for employment from the State Education Department is required.

IN ACCORDANCE WITH THE CHILD ABUSE PREVENTION ACT OF 1985, candidates for appointment to Onondaga County government positions which involve regular and substantial contact with children will be required to complete a State Central Register of Child Abuse and Maltreatment clearance form. Failure to complete this form may result in decertification of your name from this eligible list for appointments in Onondaga County.

PRE-EMPLOYMENT DRUG TESTING / BACKGROUND INVESTIGATION: May be required for appointment or promotion.

SENIORITY RATING: Seniority points will be added on promotional exam scores to all passing candidates. Seniority rating is based on the length of continuous classified service in the jurisdiction in which you are employed as follows:

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 = 5 points

Seniority points will be calculated at the time of examination.

The promotional examination will be BAND SCORED. When a promotion examination is band scored, seniority credits are added to the raw score and not to the final score. Using this formula, the applicable seniority credits are added to the number of questions answered correctly (raw score) of passing candidates. This will result in a "total raw score," from which the final band score is determined. This is a change from the current practice of adding seniority credits to the final score.