



ERIE COUNTY PROMOTIONAL EXAM

Please refer to our internet address at: www.erie.gov

A NON-REFUNDABLE \$20.00 PROCESSING FEE MUST ACCOMPANY EACH APPLICATION
(CHECK OR MONEY ORDER ONLY – PAYABLE TO: ERIE COUNTY DEPARTMENT OF PERSONNEL)

ACCOUNTANT AUDITOR NO. 72-257

OFFICE OF THE COMPTROLLER

\$35,287- \$46,378

THIS EXAMINATION IS OPEN TO ALL QUALIFIED EMPLOYEES OF THE ERIE COUNTY OFFICE OF THE COMPTROLLER. At present there are two vacancies in the Erie County Office of the Comptroller. The duration of all promotional eligible lists is four years from date of establishment unless otherwise indicated.

QUALIFYING EXPERIENCE FOR TAKING THE TEST: Candidates must be permanently employed in the competitive class and must be serving and have served continuously on a permanent or contingent permanent basis in the competitive class for 12 months immediately preceding the date of the written test in Job Grade 7 or 8 plus the following:

Graduation from a regionally accredited or N.Y. State registered four year college or university with a Bachelor's degree in Business Administration or related field including or supplemented by a minimum of twenty-four semester credit hours in accounting and one year of accounting and/or auditing* experience.

Notice to Candidates: Transcripts will now be accepted by the Department of Personnel ONLY at time of application.

All subsequent transcripts must be submitted at time of interview.

NOTES: 1. Graduation from a regionally accredited or New York State registered four year college or university with a Master's degree in Business or Public Administration, Accounting, Finance, Economics, or other closely related field may be substituted for the required year of accounting or auditing" experience. 2. *AUDITING - Confirmation and documenting the veracity of data. 3. **BOOKKEEPER responsible for a full set of financial records, including General Ledger and all subsidiaries. 4. Examples of acceptable experience are junior accountant, full-charge bookkeeper** and similar positions. 5. Examples of unacceptable experience are: account clerical experience and experience limited to posting, maintaining, examining or preparing one or more of the following: voucher register, sales register, cashbook, insurance register, accounts receivable ledger, accounts payable ledger, any other special journal or subsidiary ledger; or experience preparing income tax returns. 6. Verifiable part-time and/or volunteer experience will be pro-rated toward meeting full-time experience requirements. 7. Your degree and/or college credit must have been awarded by a regionally accredited college or university or one recognized by the New York State Education Department as following acceptable educational practices. A grade of "D" or better is necessary for a course to be credited as successfully completed. If your degree and/or college credit was awarded by an educational institution outside of the United States and its territories, you must provide independent verification of equivalency. You can write to this Department for a list of acceptable companies providing this service; you must pay the required evaluation fee.

DUTIES: An *Accountant Auditor* audits the financial records and accounts of county departments charged with any duty relating to county funds for which the county is responsible; reviews financial transactions, accounts and reports for compliance with applicable laws and regulations; prepares audit plans, detailed work papers and audit reports for submittal to appropriate county departments; prepares financial reports in accordance with generally accepted accounting principles to provide full and informative disclosure about financial operations of the department, agency, activity or program audited; establishes grants under the uniform system of accounts as prescribed by the New York State Comptrollers Office; audits the claims of all grants; makes recommendations for actions to affect improvements in operations.

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

VETERANS: PROOF OF SERVICE MUST BE SUBMITTED BEFORE LIST IS ESTABLISHED TO RECEIVE ADDITIONAL POINTS. (See application for more information.)

**NOTICES TO APPEAR FOR THE EXAMINATION ARE MAILED APPROXIMATELY ONE WEEK PRIOR TO THE EXAMINATION DATE
NO CELL PHONES ARE PERMITTED AT THE EXAM SITE.**

EXAMINATION DATE
JANUARY 12, 2013

SEE
REVERSE
SIDE

APPLICATIONS MUST BE
POSTMARKED BY
DECEMBER 12, 2012

SUBJECTS OF EXAMINATION: The written test is 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.**

NOTICE TO CANDIDATES: It is **recommended** that candidates use a quiet, hand held, solar or battery powered calculator. 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.

NOTICE TO CANDIDATES WHO ARE ALSO TAKING ANOTHER CIVIL SERVICE EXAM(S) ON THIS DATE (See Below)
(IF YOU ARE TAKING 2 OR MORE ERIE COUNTY EXAMS ON THIS DATE IT IS NOT NECESSARY TO CALL)

INFORMATION FOR PROMOTION CANDIDATES

Unless otherwise indicated, the eligible list resulting from this examination will have a duration of four years and will not supersede existing promotional lists, if any.

RATINGS REQUIRED: Test is rated on a scale of 100 with a passing mark at 70. Test instructions may further divide the tests into parts and set minimum standards for each part.

Points will be added to scores of candidates who achieve a passing mark as follows:

Seniority: For each year of service in the classified service:

- 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

VETERANS: Disabled and non-disabled veterans as defined in Section 85, New York State Civil Service Law, will have 5 and 2.5 points, respectively added to their earned scores if successful in the examination. You must claim these credits when you file application but you have an option to waive them any time prior to appointment. If you have already used these credits for a permanent position in NYS, you may not claim them again.

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 has 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.

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. ****For this exam, please complete and submit an Erie County EXAMS CROSS-FILER Form with your Erie County exam application to alert Erie County Civil Service about your additional exams being held at other locations on the same day.**** The Cross-Filer Form is found online at: www2.erie.gov/employment/index.php?q=applications or call (716) 858-8484. All examinations for positions in State government will be held at a State examination center. You will be advised by letter when and where to report for your examinations.

MILITARY STATUS: Active duty military personnel may file an application for this exam. A special military make-up examination will be conducted for any member of the armed forces of the United States who has duly filed a timely application but who was deprived of the opportunity to compete in the scheduled exam due to active military duty. Special conditions apply to these requests and may be reviewed at the Erie County Department of Personnel.

ADMISSION TO EXAMINATION: Notice to appear for the test will be conditional as review of application for minimum requirements may not be made until after the written test. Call or write this Department if you have not received your notice 3 days before the date of the test. You may not be admitted to the examination room without official notice.

SPECIAL ARRANGEMENTS: Applicants whose religious beliefs prevent their taking examinations before sundown on Saturday and physically handicapped candidates who require special examination facilities should so inform the Erie County Department of Personnel, by a separately mailed letter at the earliest possible date before the test.

TRAINING AND EXPERIENCE: If a subject of the examination, training and experience may not be rated if all passing candidates are expected to be immediately reachable for appointment. If rated, training and experience will be based on the statements in your application subject to verification. If this examination includes a qualifying written test, candidates admitted to the test will have conditional approval only. Final decision regarding the qualifications of candidates rests with the New York State Department of Civil Service.

ELIGIBILITY FOR EXAMINATION: You may take the examination if you meet the following requirements: (a) Meet the qualifications as printed in the announcement; (b) you have been separated from the service and permanently reemployed within one year, (c) your name is on a preferred eligible list.

NOTICE: Any person, otherwise meeting the requirements for an examination, who is laid off from any agency for which the examination is being held, and whose name is presently on a preferred list is eligible to compete in the examination. When completing their applications such persons should be title and location of their last permanent Civil Service employment.

APPLICATION FORMS: You may obtain these forms in person at the Erie County Personnel Department, Rath County Office Building, 95 Franklin Street, Buffalo. Forms are also available in the libraries and at Town, Village and School District administrative offices.

****IMPORTANT APPLICATION FEE – READ CAREFULLY****

A \$20 filing fee is required for this exam. The required fee must accompany your application. Send or bring check or money order made payable to Erie County Personnel Department and write the examination number(s) on your check or money order. Do not send or bring cash, as the County cannot be responsible for cash payment. 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.

This examination is prepared and rated by the New York State Department of Civil Service, and held in compliance with the New York State Civil Service Law and the rules and regulations of the New York State Department of Civil Service.