

DUTCHESS COUNTY DEPARTMENT OF HUMAN RESOURCES ANNOUNCES AN OPEN COMPETITIVE EXAMINATION FOR:

Title: Accountant

Number: 60013520

Salary: \$60,000-85,000 – Salary will vary with each agency/school district/municipality

Date of Examination: 03/01/2025

Applications Accepted Until: 01/16/2025

Applications postmarked 01/16/2025 will be accepted.

Applications accepted until 4:30 p.m. Monday through Friday.

Administration of an exam does not imply a vacancy exists.

<u>A \$15.00 fee and examination application are required for each separately numbered examination</u>: Application processing fee is payable by check, money order or credit card. Cash is <u>NOT</u> accepted. Check or money order must be made payable to "Commissioner of Finance" with the examination number and title indicated on the check or money order. The fee may be waived for candidates meeting certain criteria. See application for more details regarding fee waiver. Read the announcement <u>carefully</u>; the application processing fee will <u>NOT</u> be refunded to disapproved applicants.

<u>NOTE</u>: When applying for both open competitive and promotion or open competitive and interdepartmental promotion examinations for the same title, the examination fee will be waived for the promotion or interdepartmental promotion examination only.

<u>VACANCY</u>: The eligible list established as a result of this examination will be used, when appropriate, to fill vacancies as they occur in all units under the jurisdiction of the Dutchess County Department of Human Resources.

<u>NOTE</u>: A Promotion examination is being given in conjunction with this Open Competitive examination. The Promotion eligible list will be certified FIRST.

MINIMUM QUALIFICATIONS: On or before March 1, 2025, to be eligible for this examination, applicant must meet the following minimum qualifications:

EITHER:

- (A) Bachelor's degree which included or is supplemented by the completion of eighteen (18) credit hours in accounting and one (1) year of full time paid professional accounting or financial auditing experience in maintaining or auditing a governmental agency double entry general ledger, appropriation accounting or auditing, and the preparation of budget and financial reports or in maintaining or auditing a business double entry general ledger, and the preparation of budget and financial reports;
- OR: (B) Completion of a minimum of sixty (60) credit hours at a college or university which included or is supplemented by the completion of eighteen (18) credit hours in accounting and three (3) years of full time work experience as described in (A) above;
- OR: (C) An equivalent combination of the education, training, and experience as indicated in (A) and (B) above.

NOTES

- 1. Graduate work leading to a Master's degree in Accounting, Business Administration, Public Administration, Finance or a closely related field may be substituted for the experience described above on a year-for-year basis (one year equals 30 credit hours) to a maximum of one (1) year or 30 credit hours.
- 2. You must provide a legible copy of your college transcript(s) for each college attended. Transcript(s) must show your name; your student identification number; the name of the issuing school; the type of degree received, if any; the date the degree, if any, was conferred; full course names; credit hours; grade earned for each course; and a cumulative Grade Point Average (G.P.A.). Transcripts can be submitted in person, by email to HRExams@DutchessNY.gov or by postal mail to Dutchess County Human Resources, Exams Unit, 22 Market Street, 5th Floor, Poughkeepsie, NY 12601.
- 3. Unless otherwise specified, part-time experience will be pro-rated towards meeting the full-time experience requirements.

<u>Anticipated Eligibility – Age and Educational Requirements:</u>

According to Civil Service Law, section 54 which became effective September 4, 2024, applicants who are within 12 months of meeting the minimum age or attaining the minimum educational requirements following the date of examination, may take the civil service exam, but will be restricted from certification until such a time that the minimum age or educational requirements are met.

<u>DUTIES</u>: This is a professional position which involves responsibility for the development, maintenance and pre-auditing of general accounting systems. Incumbents independently perform work assignments concerned with governmental accounting, budgeting and reporting. This class differs from that of Junior Accountant in that the latter is a technical position which assists a professional in one or more of the basic phases of the accounting process and from that of Senior Accountant or other higher level titles by virtue of less complex analytical and supervisory responsibilities. Work is performed under the general supervision of a higher level employee. Supervision may be exercised over lower level personnel.

EXAMPLES OF WORK (Illustrative Only): Participates in the activities of an accounting operation or may assume responsibility for the accounting functions of less complex departmental operation; participates in the maintenance of manual or automated ledger operation including books of account, general or subsidiary ledgers, the classification and recording of transactions, the maintenance of controls, and the preparation of required accounting statements and reports; verifies, classifies, and codes financial transactions for manual entry or computer input following accepted accounting practices and subject to applicable laws, rules and regulations; supervises the record keeping and required fiscal reporting for state and federally funded programs by interpreting guidelines and instructions, monitoring schedules and reports, and providing advice and assistance; independently performs the more complex accounting work based on well-established and accepted accounting methods; participates in the preparation of schedules and financial statements required in the annual year-end closing process; prepares budgets or develops historical data for preparation of such including the determination and analysis of past cost factors; trains or assists with the training of staff in the details and objectives of the work; may supervise payroll operations; may recommend revisions or assist in the evaluation of existing accounting or preauditing methods; may supervise subordinate accounting personnel; may provide advice or assistance to departmental or non-departmental personnel in regard to accounting matters or resolving accounting software-related issues; may initiate, prepare and forward claims for state and federal reimbursement of programs or review the preparation of such.

SUBJECT OF EXAMINATION: A 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.

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 '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.

The use of calculators is **RECOMMENDED** for this exam.

DUTCHESS COUNTY IS AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER. APPLY ONLINE AT WWW.DUTCHESSNY.GOV/JOBS

*****IMPORTANT SEE REVERSE IMPORTANT****

ISSUED: 12/24/2024

FOR ADDITIONAL EXAMINATION INFORMATION OR TO APPLY ONLINE VISIT OUR WEBSITE

AT https://dutchess-portal.mycivilservice.com/ or dutchessny.gov/jobs

When the 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 administration of this examination, including rating and review, is governed by the provisions of the New York State Civil Service Rules and Regulations.

<u>RETURNED CHECK FEE</u>: A \$20.00 fee will be required for all returned checks. Failure to submit the returned check fee will disqualify you from the exam in which you participated.

<u>FINGERPRINTING</u>: An appointing authority may require a fingerprint supported background investigation before appointment. The candidate may be responsible for paying any associated fees with this service.

MULTIPLE EXAMINATIONS: If you are applying for civil service examinations offered by other government jurisdictions (New York State, another county, city, etc.) that are being held on the same date as this examination, you must make arrangements to take all examinations at one test site. Note: If you have applied for both New York State and Dutchess County examinations, you must take all examinations at the State site. You are required to complete and return a <u>Cross-Filer Form</u>, available on the Dutchess County website <u>www.dutchessny.gov</u>, to the Dutchess County Department of Human Resources no less than two (2) weeks prior to the examination date. Failure to provide such information within this time frame may result in disqualification from one or more examinations.

<u>ALTERNATE TEST DATES</u> may be arranged upon review of documented circumstances in accordance with established policy. Such arrangements must be made prior to the exam except for emergency situations or active military service.

<u>RELIGIOUS ACCOMMODATION</u>: – If you cannot take the test on the announced test date (most written exams held on Saturdays) due to a conflict with a religious observance or practice, indicate this on your application. You will be granted an alternate test date, usually during the following week.

<u>SPECIAL ACCOMMODATION</u>: If you require an accommodation or special assistance in taking an exam, indicate this on your application. Documentation will be required.

<u>WEATHER</u>: In case of inclement weather the morning of the examination, please call the Examinations Hotline at 845-486-2167 and select option 3. You may also listen to the following radio stations for possible delays or other updates:

WEOK/WPDH WKIP/Q92 WBNR/WSPK WCZX WGNY WRWD/WBWZ 1450AM 1390AM 1260AM 97.7FM 1220AM 107.3FM/93.3FM 101.5FM 92.1FM 104.7FM 103.1FM

COLLEGE CREDITS AND/OR DEGREE: Your degree or college credit 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 who 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.

<u>VETERANS</u>: Military personnel who are either in the service at time of examination or who have already been discharged may apply for disabled or non-disabled veterans' credits if they meet established criteria. Candidates who are interested in these additional credits should request an application and information sheet from the Dutchess County Department of Human Resources. Veterans' application forms will also be available on the website and upon request at the examination center. The completed forms and DD-214 (Member 4 Copy) must be received in the office as soon as possible after the examination date or before the eligible list for this examination is established.

<u>CALCULATORS</u>: Unless otherwise notified, candidates are permitted to use 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.

<u>ADMISSION TO EXAMINATION</u>: Do not interpret a notice to appear for, or actual participation in the examination to mean that you have been found to meet fully the announced requirements.

Depending on the time available before an examination, applicants may be admitted to the examination on the basis of statements made on the application or conditionally, without prior review of the application. Such statements may not be reviewed and/or verified until after the examination is held. At that time, those candidates not meeting the requirements are disqualified. Candidates who are subsequently disqualified after taking the test will NOT be notified of their score.

If you do not receive a notice <u>three days prior</u> to the date of examination informing you whether or not you are to be admitted to the examination, call the Dutchess County Department of Human Resources immediately at 845-486-2169.

<u>CHANGE OF ADDRESS</u>: Notify this office immediately of any change of address. The appropriate change of address form is available on the website, in the Dutchess County Department of Human Resources, and will be available at the examination center.

<u>RESIDENCE PREFERENCE</u>: Pursuant to Section 23.4a of Civil Service Law, preference in appointment from open-competitive lists may be given to candidates who have been residents in a locality or school district in which appointment is to be made for at least 30 days prior to certification of the eligible list. For appointment in some jurisdictions you may be required to become a resident thereof in accordance with law or resolution.

NOTE: 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.

<u>APPLICATIONS</u>: May be obtained online at <u>www.dutchessny.gov</u>, by sending a legal-sized, self-addressed, stamped envelope or visiting the Dutchess County Department of Human Resources, 22 Market Street, Poughkeepsie, NY 12601 (9 a.m. - 5 p.m., Monday through Friday).

"HOW TO TAKE A WRITTEN TEST" and questions and answers about MUNICIPAL CIVIL SERVICE EXAMINATIONS publications are available on and can be fully downloaded from the New York State Department of Civil Service website www.cs.ny.gov/testing/localtestguides.cfm.