

BROOME COUNTY DEPARTMENT OF PERSONNEL  
THIRD FLOOR, COUNTY OFFICE BUILDING, GOVERNMENTAL PLAZA  
60 HAWLEY STREET, PO BOX 1766  
BINGHAMTON, NEW YORK 13902  
AN EQUAL OPPORTUNITY EMPLOYER

## PROMOTIONAL EXAMINATION FOR SENIOR ACCOUNTANT

**Exam Number:** 76-594

**EXAMINATION DATE:** January 9, 2010

**LAST DATE TO FILE APPLICATION WITH PROCESSING FEE OR WAIVER\*:** December 2, 2009

**\*Processing Fee:** Seven dollar and fifty cent (**\$7.50**) non-refundable check or money order is required for each separately numbered examination for which you apply. The required processing fee must accompany your examination application. **Only checks or money orders payable to the Broome County Commissioner of Finance will be accepted.** Please be sure to include applicant's name, social security number and examination number on your check or money order. A check returned for insufficient funds may disqualify your application and result in further action and/or service charges.

If your application is disapproved, the fee will not be refunded. Compare your qualifications carefully with the requirements specified on this announcement and file only for those examinations for which you are clearly qualified. Be specific when completing the application; include all pertinent information including credit hours if applicable. Work experience must be paid unless otherwise specified. Part-time experience will be prorated.

**\*Only applications which are post-marked on or before the last date to file will be accepted. All interdepartmental mail must be received by the close of business on the last date to file. FAXED APPLICATIONS WILL NOT BE ACCEPTED. Admission notices will be mailed to all approved candidates approximately 8 days before the examination. If you do not receive your notice by the Tuesday before the examination, please call 778-2185.**

**APPLICATION FEE WAIVER:** A waiver of application fee will be allowed if you are unemployed and primarily responsible for the 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, or Public Assistance (Temporary Assistance for Needy Families/Family Assistance or Safety Net Assistance) or are certified Job Training Partnership Act/Workforce Investment Act eligible through a State or local social service agency. **All claims for application fee waiver are subject to verification. If you can verify eligibility for application fee waiver, complete a "Request for Application Fee Waiver and Certification" form and submit it with your application. Fee waiver forms are available at the Broome County Department of Personnel, the Department of Social Services or on line at [www.gobroomecounty.com](http://www.gobroomecounty.com).**

MINIMUM SALARY	VACANCIES**	LOCATION OF WORK
\$40,888 (37.5 hours/week) \$43,430 (40 hours/week) (2009 rates)	Anticipated	Various Broome County Departments

**Eligible list:** Successful candidates will be certified to fill vacancies only in the civil division in which they are employed. Separate lists will be established for **each** town, village, school district, and special district, and one eligible list will be established for all County Departments. In accordance with Section 52 of Civil Service Law, employees in a promotional unit (County department, town, village, school district or special district) in which a vacancy occurs will be certified first for appointment.

\*\*Vacancies- Positions may be filled temporarily at this time; however, the resulting eligible list must be used to permanently fill the position.

**DUTIES:** This position involves performing professional accounting duties in the development, examination, review, analysis or supervision of financial and accounting records. Knowledge of, and ability to research and understand, agency policies and procedures and relevant laws and regulations is required. This position differs from Accountant because it involves the supervision of professional level accounting activities, including extensive interaction with individuals in other departments to provide information and guidance, development and analysis of accounting systems and information and/or by more complex, specialized accounting work. Work is performed under general direction of a higher level employee or accounting supervisor with wide leeway allowed for the exercise of independent judgment in planning and carrying out assignments. Supervision is exercised over Accountants and clerical support staff. Does related work as required.

**PROMOTIONAL QUALIFICATIONS:** On or before the date of the examination, candidates must be permanently employed in the competitive class (or designated as non-competitive in accordance with Section 55A of Civil Service Law) in any Broome County department, town, village, school district or special district under Broome County jurisdiction, and must have served continuously on a permanent or contingent permanent basis for a total of 12 months preceding the date of the written test in any of the following titles: Accountant or Accountant (County), or an equivalent combination of the above.

**Anticipated eligibility:** If you expect to meet the promotional qualifications by **July 9, 2010**, you will be tentatively admitted to this examination.

### **Special Requirement for Appointment in School Districts and BOCES**

Per 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 Department is required.

**SUBJECT OF EXAMINATION:** A written test designed to evaluate knowledge, skills and /or abilities in the following areas:

**1. General accounting**

This is a test of general accounting principles and practices used in the preparation of financial statements, the recording and reporting of financial transactions, and the use of this information 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**

This is a test of the principles and procedures involved in substantiating or 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. Specific questions relating to internal controls applicable to manual and computerized accounting systems may be included.

**3. Governmental accounting**

This is a test of accounting practices which are designed 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 be designed to 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.

Candidates must bring their picture ID and two sharpened #2 pencils to the examination. **USE OF CALCULATORS IS RECOMMENDED FOR THIS EXAMINATION.** Devices with typewriter keyboards, spell checkers, personal digital assistants, address books, language translators, dictionaries, or any similar devices are prohibited.

**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's passing score for each appropriate five year period or fraction thereof in accordance with the following schedule:

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

**Rating:** The written 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 test.

**Applying for civil service examinations in multiple jurisdictions when examinations are scheduled on same date:**

If you have applied for any other civil service examinations to be given on the same test date for employment with New York State or any other local government jurisdiction excluding New York City, you must make arrangements to take all the examinations at one test site.

If you have applied for both State and local government examinations, you must make arrangements to take all your examinations at the State examination center by calling (518) 474-6470 in the Albany area or toll free at 1-877-697-5627 [press 2, then press 1], no later than two weeks before the test date.

If you have applied for another local government examination with another local civil service agency, call or write to each civil service agency to make arrangements. You must make your request for these arrangements no later than two weeks before the date of the examinations. You must notify all local government civil service agencies with whom you have filed an application of the test site at which you wish to take your examination.

**Religious accommodation/handicapped candidates/military personnel:** If special arrangements for testing are required, indicate this on your application form.

**Military Personnel:** If you apply for an examination during the filing period but are on active military duty on the date the examination is scheduled, you may request a make-up examination. Requests must be received no later than 60 days after leaving active service in most cases. Please contact the Broome County Department of Personnel for more information.

**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 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 the Department of Personnel 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."

**General Information/Instructions:** A copy of the general instructions, announcements and applications may be obtained upon request to the Broome County Department of Personnel Department or from our website at [www.gobroomecounty.com](http://www.gobroomecounty.com).

10/08 Departmental Prom Front Desk Form

Date of Issue: 11/17/09

Senior Accountant-Prom