

ISSUED: December 16, 2024

ANNOUNCES AN OPEN-COMPETITIVE EXAMINATION FOR:
ACCOUNTANT
EXAM NO.89310010

DATE OF EXAMINATION: March 1, 2025

EXAM FILING FEE: \$15.00

LAST DAY FOR FILING: Applications must be **received** no later than close of business January 23, 2025

VACANCY: This examination is being held to fill present and future vacancies in the Lewis County Health System.

SALARY: \$56,000 yr. - \$76,000 yr.

DUTIES: Involves responsibility for performing professional accounting duties as they relate to financial transactions, installation and maintenance of accounting systems, payroll procedures, preparation of reports and analyses, and computer operations.

MINIMUM QUALIFICATIONS: Candidates must meet one of the following requirements on or before the last day for filing: Either:

- A) Graduation from a regionally accredited or New York State registered college or university with a bachelor's degree or higher in accounting, business administration, economics or related field including or supplemented by 18 semester credit hours in accounting and one year of satisfactory accounting or auditing experience which must have been in maintaining or auditing double entry books of a business, including the general ledger, or in maintaining governmental agency books involving appropriation accounting and the preparation of budget and financial reports; or
- B) Completion of a minimum of 60 semester credit hours at a regionally accredited or New York State registered college or university including and/or supplemented by 18 semester credit hours in accounting and three years of satisfactory experience as described in (A) above; or
- C) An equivalent combination of training and experience as outlined by the limits of (A) and (B) above.

COPY OF COLLEGE TRANSCRIPT MUST ACCOMPANY COMPLETED APPLICATION

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

1. **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.
2. **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.
3. **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.

4. **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.
5. **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 online at <https://www.cs.ny.gov/testing/testguides.cfm>.

GENERAL INSTRUCTIONS

APPLICATIONS: Unless otherwise indicated on this announcement, the candidate will complete one "Application for Examination or Employment" for each exam he/she wishes to take. No copies will be accepted. Applicants must answer every question on the application form and make sure that the application is complete in all respects. Incomplete applications will be disapproved. All statements made by candidates are subject to verification. **POST-MARKED APPLICATIONS WILL NOT BE ACCEPTED.**

FILING FEE: The fee must accompany the application. Applicants whose forms are not accompanied by the appropriate fee or whose personal checks are returned for insufficient funds will not be considered as candidates. Payment must be in the form of check or money order made payable to the Lewis County Treasurer. Refunds of fees will not be issued to applicants who are disqualified for failure to apply by the last day for filing, not meeting the minimum qualifications, or a candidate's failure to appear for testing on the scheduled test date.

WORK EXPERIENCE: Unless otherwise noted, experience credited towards meeting the minimum qualifications must be full-time paid work experience. Part-time paid work experience will be accepted based on its full-time equivalent.

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 Medicaid, or receiving Supplemental Security Income payments, or Public Assistance (Temporary Assistance for Needy Families, Family Assistance, Supplemental Nutrition Assistance Program 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 by the close of business on the application deadline as listed on the examination announcement. Fee waiver forms are available at the Lewis County Civil Service office or online at lewiscountyny.gov.

TIME AND PLACE OF EXAM: Accepted candidates will be notified when and where to appear for an exam. No one will be admitted to an exam without the official admittance notice.

RESIDENCY: New York State Residence is not required for most positions. However, you must be eligible for employment in the United States. An appointing authority may exercise its rights under Section 23-4a of Civil Service Law to give preference to legal residents of their jurisdiction.

VETERAN CREDITS: If you are a War-Time Veteran, or if you are currently in the United States Armed Forces, you may be eligible to have extra credits added to your passing exam score. **However, it is your responsibility to submit the appropriate Veterans' Credit form(s) on or before the date of the examination.** Forms are available in the Civil Service office or online at: lewiscountyny.gov. In addition to the Veterans' Credit Form,

you must include a copy of your discharge papers (DD-214). The time periods for which veterans' credit is permitted are listed on the Veterans' Credit Application.

ADDITIONAL CREDIT ALLOWED 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 10 points in a competitive exam for original appointment in the same municipality in which his or her parent has served. If you are qualified to participate in this exam and are a child of a firefighter or a police officer killed in the line of duty killed in this municipality, please inform this office of this matter when you submit your application for exam. 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.

ELIGIBLE LISTS: Eligible lists will be established in the order of final rating for successful candidates and will be established for a minimum period of one (1) year and a maximum of four (4) years. Appointment from an eligible list must be made from the top 3 candidates willing to accept appointment.

SABBATH OBSERVERS/DISABLED CANDIDATES/MILITARY MEMBERS: Applicants whose religious beliefs or military service prevent their taking exams on the scheduled date and disabled candidates who require special accommodations to take the test should indicate the need for special arrangements on their application.

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 the 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. The Cross-Filer form is available at the Lewis County Civil Service or online at lewiscountyny.gov.

CALCULATORS: Unless otherwise notified, candidates are permitted to use quiet, hand-held solar or battery powered calculators. Devices with typewriter keyboards, Spellcheckers, Personal Digital Assistants, Address Books, Language Translators, Dictionaries, or any other similar devices are PROHIBITED.

CELL PHONES or ELECTRONIC/COMMUNICATION DEVICES AT THE TEST SITE: Do **not** bring cell phones, beepers, headphones, or any electronic or other communication devices to the test site. The use of such devices at the test site in the test room, hallways, restrooms, building, grounds, or other areas could result in your disqualification.

CHANGE OF ADDRESS: If you move, it is your responsibility to notify the Civil Service Office of your new address. The Civil Service Office makes no attempt to find candidates who have moved. Failure to notify the Civil Service Office could result in being passed over for appointment.

BACKGROUND INVESTIGATION: Appointees from an eligible list are required to undergo a criminal history background investigation, which may include a fingerprint check to determine suitability for appointment. Failure to meet the standards for the background investigation may result in disqualification.

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

This examination is prepared and rated by the New York State Department of Civil Service in accordance with Section 23-3 of the Civil Service Law. The provisions of the New York State Civil Service Rules and Regulations, which deal with the rating of examinations, will apply. Federal and State law prohibits discrimination because of race, color, religion, sex, age, handicap or national origin.

**APPLICATIONS AND FURTHER INFORMATION CAN BE OBTAINED AT THE LEWIS COUNTY CIVIL SERVICE OFFICE, 7660 N. STATE STREET, LOWVILLE, NY 13367. PHONE (315) 376-5349.
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