



**HUMAN RESOURCES DEPARTMENT**  
46 EAST BRIDGE STREET  
OSWEGO, NEW YORK 13126  
PHONE: (315) 349-8209 + FAX: (315) 349-8254  
[oswegocounty.com/humanresources](http://oswegocounty.com/humanresources)

## **\*\*AMENDED EXAMINATION ANNOUNCEMENT**

### **ACCOUNTANT**

**EXAMINATION NUMBER:** 85381 (Open to the Public)  
**EXAMINATION DATE:** Saturday, December 2, 2023  
**LAST FILING DATE:** Wednesday, October 25, 2023 (Applications will **NOT** be accepted after this date)  
**EXAM FEE:** Exam Fee Waived

**PAY RATE:** County rate: \$24.96 per hour. Varies in other jurisdictions.

**JOB DESCRIPTION:** This position involves responsibility for maintaining the accounting records of a governmental agency or school district according to established accounting procedures and practices. The incumbent oversees financial transactions, payroll procedures, installation and maintenance of accounting systems, and preparation of reports and fiscal analyses. Work is performed under general direction of a Senior Accountant or other higher-level employee with leeway allowed for the exercise of independent judgement in planning and carrying out assignments. Supervision is exercised over clerical support staff. The incumbent does related work as required.

**RESIDENCY REQUIREMENTS AND VACANCIES:** There are no residency requirements for this exam, however, preference in appointment may be given to legal residents of Oswego County, or the school districts, towns, villages, special districts, or Oswego County departments where the vacancies occur. The eligible list resulting from this exam will be used to fill vacancies in Oswego County departments, school districts, and municipalities under the jurisdiction of the Oswego County Director of Human Resources. **NOTE:** The cities of Fulton and Oswego and their school districts are **not** under the jurisdiction of the Oswego County Director of Human Resources.

#### **MINIMUM QUALIFICATIONS:**

Education, specialized background, training and experience.

- A. Possession of a master's degree in accounting, business administration, or related field, including or supplemented by at least 18 credit hours in accounting; **OR**
- B. Possession of a bachelor's degree in accounting, business administration, or related field, including or supplemented by at least 18 credit hours in accounting and one (1) year of experience in auditing, municipal budgeting, or financial planning and analysis, or closely related field; **OR**
- C. An equivalent combination of training and experience as defined by the limits of "A" and "B" above.

**NOTE:** Your degree or credit hours 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 or credit hours were awarded by an educational institution outside the United States and its territories, you must provide independent verification of

equivalency. You may contact the Human Resources Department for a list of acceptable companies who provide this service. You must pay the required evaluation fee.

**NOTE:** Unless otherwise noted, experience credited towards meeting the minimum qualifications must be paid work experience. Volunteer experience will only be credited if specified on the exam announcement.

**\*\*ANTICIPATED ELIGIBILITY:** Candidates who expect to complete the educational requirement by December 31, 2023 may be admitted to the exam conditionally. If successful on the exam, your name will not be certified for appointment until you have submitted proof of completion of the requirement to the Oswego County Human Resources Department. Failure to submit proof will result in removal of your name from the eligible list.

**SCOPE OF THE WRITTEN EXAM:** A written 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**.

**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.

Use of a calculator is **RECOMMENDED** for this exam.

**NO TEST GUIDE AVAILABLE** – The New York State Department of Civil Service has not prepared a Test Guide for this examination. Test Guides published by the New York State Department of Civil Service are usually targeted to specific, entry-level titles. Test Guides are not provided for every examination. Candidates should focus their examination preparation upon the "Scope of the Written Exam" and other information listed on the examination announcement. Candidates may also find information contained in the publication "How to Take a Written Test" helpful in preparing for this examination.

The New York State Department of Civil Service is making a copy of this publication available on its Website at <https://www.cs.ny.gov/testing/testguides.cfm>. In addition, a copy of this publication is available upon request from the Oswego County Human Resources Department or may be downloaded from the web at <http://www.cs.ny.gov/pio/publications/howtotakeawrittentest.pdf>.

**PUBLIC SERVICE LOAN FORGIVENESS:** College graduates with student loans may be eligible to have part of their loan paid for after being employed in a full-time position at Oswego County. Additional information is available at <https://studentaid.ed.gov/sa/repay-loans/forgiveness-cancellation/public-service>.

**MULTIPLE EXAMS SCHEDULED FOR THE SAME DAY (CROSS-FILING):**

- If you have applied to take exam(s) announced by another jurisdiction (county, city, state) scheduled on the same day as this exam, you must make arrangements (no later than two weeks before the date of the exam) to take all exams at one test site.
- If you have applied for both State and Local (county/city) government examinations, you must take all your examinations at the State examination center. You must notify the local government civil service agencies with whom you have filed an application of your intent to take both a State and Local exam on the same day. You will be advised by letter when and where to report for your examinations. You must bring all admission letters for all exams with you to the State site.
- If you have applied for multiple Local exams 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. For Oswego County examinations complete a "[Cross Filer Notification](#)" form, available at the Oswego County Human Resources Department or online at <http://www.oswegocounty.com/humanresources/forms>, and send to Oswego County Human Resources Department, 46 East Bridge Street, Oswego, NY 13126 or FAX to (315) 349-8254 or call (315) 349-8209. **If you are taking multiple exams on the same date with the Oswego County Human Resources Department only, you do not have to file a cross filer form.**

**APPLICATION DEADLINE POLICY:** Application/exam fee must be submitted to the Oswego County Human Resources Department or through the online portal before the close of business at 4:00 p.m. on the last file date listed on the Examination Announcement. Applications received via U.S. Mail will be accepted only if postmarked on or before the last file date. Applications that are received through inter-office mail, e-mail, or via facsimile must be received before the close of business at 4:00 p.m. on the last file date or they will not be accepted.

OSWEGO COUNTY GOVERNMENT IS AN EQUAL OPPORTUNITY AFFIRMATIVE ACTION EMPLOYER.

ISSUED: September 20, 2023  
Julie A. Bell  
Director of Human Resources

**GENERAL INSTRUCTIONS**

1. Applications and additional information can be obtained at the Human Resources Department, Oswego County Office Building, 46 East Bridge Street, Oswego, New York 13126, or by calling (315) 349-8209, or on the web at <http://www.oswegocounty.com/humanresources>.
2. Applications postmarked after midnight of the **Last Filing Date** will not be considered eligible for this examination.
3. Falsification of any part of the "Application for Employment" will result in disqualification and possible legal action. Inquiries may be made as to character and ability and all statements made by candidates are subject to verification.
4. Applicants must answer every question on the application form. Incomplete applications will be disapproved.
5. Accepted candidates will be notified when and where to appear for exam. None will be admitted to the examination without the official admission notice. If an application is rejected, due notice will be sent. The department does **not** make formal acknowledgment of the receipt of an application.
6. If you have not received your notice to appear for the exam three days before the exam date, call (315) 349-8209.
7. If special arrangements for testing are required (i.e. religious observance, disability), submit written request describing your needs with the application form.
8. Unless otherwise noted, 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.
9. Active service members, veterans or disabled veterans desiring to claim additional credit may submit an "Application for Veteran's Credit" prior to the establishment of the eligible list. Forms are available upon request at the Human Resources Department.
10. Military Service members on active duty on the exam date may request a military makeup exam by calling (315) 349-8209. Members on active duty or discharged during the exam filing period may apply for the exam up to ten days before the exam date.
11. Per Section 85-a of the Civil Service Law, children of firefighters and police officers killed in the line of duty are entitled to receive ten additional credits on an exam which may result in an original appointment in the municipality where the deceased parent served. Candidates eligible for additional credit should indicate this on their exam application.
12. Candidates who fail the examination, or who fail to appear for the examination as scheduled, will be eliminated from further consideration.
13. Under specific circumstances an alternate test date may be arranged in accordance with established policy. Your request and verifiable documentation should be submitted at least one week prior to the test date or in case of an emergency no later than 4:00 p.m. on the next business day following the test.
14. This 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 exams will apply to this examination.
15. Unless otherwise specified, the final rank order of the eligible list established as a result of the exam will be determined on the basis of the scores received on the written test, plus veterans and seniority credits where appropriate.
16. The eligible list will remain in force for at least one (1) year and may be extended by the Director of Human Resources for a maximum of four (4) years. Changing conditions may make it necessary to certify future vacancies at higher or lower salaries than those announced.
17. Special Requirement for Appointment in School Districts and CITI: 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 CITI as involving direct contact with students, a clearance for employment from the State Education Department is required.
18. In accordance with the Child Abuse Prevention Act of 1985, candidates for appointment to Oswego 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 Oswego County.
19. Applicants may be required to undergo a State and national criminal history background investigation, which will include a fingerprint check, to determine suitability for appointment. Failure to meet the standards for the background investigation may result in disqualification.