

ACCOUNTANT II (OC)
NYS #62-244 RC/EL #23012

Examination to be held **January 28, 2023**; Last filing date **December 27, 2022**

A \$15 non-refundable application filing fee is required. A check or money order made payable to the Rockland County Commissioner of Finance must accompany the application. Please refer to Supplement A for further information regarding the application filing fee. Applications are available at: <https://mycivilservice.rocklandgov.com/exams>.

1. If applying online, completed applications must be submitted by 11:59 PM EST on the last filing date.
2. If applying by mail, completed applications must be postmarked no later than the last filing date.

POSITIONS EXIST IN: Rockland Community College, Rockland County Department of Finance, Rockland County Department of Mental Health, Rockland County Department of Social Services, Rockland County Public Defender's Office, Finkelstein Memorial Library, Nanuet Public Library, the Board of Cooperative Educational Services, Clarkstown Central School District, East Ramapo Central School District, Nanuet Union Free School District, North Rockland Central School District, Nyack Public Schools, Pearl River Central School District, South Orangetown Central School District, Suffern Central School District, Rockland County Solid Waste Management, Town of Orangetown, Town of Ramapo and Village of Haverstraw.

Some of the agencies/departments listed above may not have vacancies or be filling their vacancies at this time.

RESIDENCE REQUIREMENTS: Candidates must be legal residents of Rockland County at the time of examination.

SALARY: The starting salary is \$37.70 per hour for a 35-hour workweek with the County of Rockland. Salary may vary in other locations. Salary will be pro-rated for less than full-time positions.

WHAT THE JOB IS LIKE: This work involves the independent responsibility for the maintenance of a small but comprehensive system of municipal accounts or the independent responsibility for the maintenance of an internally active unit of accounts within a large complex system by independently applying principles of accounting. Work guidance (e.g. lead work) may be exercised over one or a few bookkeeping personnel and/or a beginning level technical Accountant I. In a small system work direction is usually received from a general administrator having a concern for fiscal management. In a large system work direction is usually received from either an accounting or fiscal manager. Does related work as required.

MINIMUM QUALIFICATIONS: By examination date, you must have: A Bachelor's degree or higher which included or was supplemented by twenty-four (24) credit hours of Accounting and either two (2) years of diversified general accounting experience or one (1) year of diversified municipal accounting experience either of which must have included maintenance of general journals and ledgers and the preparation of financial statements.

NOTE: If using college credits to qualify, official college transcripts must be sent directly from the educational institution to the Rockland County Department of Personnel no later than two (2) months after the exam date, March 28, 2023; student transcripts are not acceptable. Your college degree and/or college credit must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized by the U.S. Department of Education/U.S. Secretary of Education. If your degree and/or college credit was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. You can write the Rockland County Department of Personnel for a list of acceptable companies who provide this service. **This form is also available on the Rockland County website: www.rocklandgov.com.** You must pay the required evaluation fee.

NOTE: Any outstanding application documentation must be submitted to the Rockland County Department of Personnel no later than two (2) weeks prior to the exam date. Failure to comply with the deadlines set herein may result in the disapproval of your application; disqualification from sitting for the examination; and/or disqualification from a resulting list of eligible candidates. These deadlines are subject to change by the Rockland County Department of Personnel upon notice to a candidate.

SUBJECT OF WRITTEN EXAMINATION:

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**.

USE OF CALCULATORS IS RECOMMENDED FOR THIS EXAMINATION

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>.

Date Issued: 11/22/2022