

**ACCOUNTANT I (OC)**  
**NYS #66-937 RC/EL #18048**

**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.**

Examination to be held **March 17, 2018**; Last filing date **January 24, 2018**

**VACANCIES:** One each in the Rockland County Department of Social Services, the Rockland County Department of Finance, the Board of Cooperative Educational Services, and the South Orangetown Central School District. The Board of Cooperative Educational Services may not be filling the vacancy at this time.

**POSITIONS EXIST IN:** The Rockland County Department of Social Services, the Rockland County Department of Finance, the Board of Cooperative Educational Services, the Clarkstown Central School District, the South Orangetown Central School District, the Town of Orangetown and the Town of Ramapo.

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

**SALARY:** The starting salary is \$30.82/hour for a 35-hour-work-week with the County of Rockland. Salary may vary in other locations.

**WHAT THE JOB IS LIKE:** This is technical accounting and auditing work of a moderately complex nature which involves a responsibility for the performance of municipal accounting functions and the supervision of the clerical maintenance and audit of certain financial records. The work is performed under the general supervision of a professional level accountant and may involve work guidance (e.g. lead work) of a small number of employees. Does related work as required.

**MINIMUM QUALIFICATIONS:** By examination date, you must have: A Bachelor's degree which included or was supplemented by twenty-four credit hours of college-level accounting courses, and one year of accounting experience.

(Official college transcripts must be sent directly from the school to our department no later than May 17, 2018.) Student transcripts are not acceptable.

**NOTE:** Your college degree and/or college credit must have been awarded by a regionally accredited college or university or one recognized by the NYS Education Department as following acceptable educational practices. 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](http://www.rocklandgov.com). You must pay the required evaluation fee.

**SUBJECT OF WRITTEN EXAMINATION:**

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

Unless specifically prohibited, 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", "Computers", and any similar devices are prohibited.

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 "How to Take a Written Test" helpful in preparing for this test. This publication is available online at: [www.cs.ny.gov/testing/localtestguides.cfm](http://www.cs.ny.gov/testing/localtestguides.cfm).

**Date Issued: 1/3/18**