



# Department of Human Resources & Civil Service

## Open Competitive Exam Announcement

### Please Post Conspicuously

Adam J. Bello  
County Executive

Andrea M. Guzzetta  
Director

## OC-68701

## Principal Accountant

- Application Fee: **\$15.00**
- Examination Date: **December 11, 2021**
- Application Deadline: **October 19, 2021** – Applications must be submitted online or filed in our office by 5PM or postmarked by this date.
- Who May Apply: **Qualified applicants**
- Salary: **\$67,284 - \$86,608 annually (Monroe County)**  
**\$55,000 - \$95,000 annually (Rochester City School District)**
- Employment Opportunities: The **Monroe County Department of Finance** has **two (2) positions** currently held by provisionally appointed employees, who may be appointed on a permanent basis if found reachable on a civil service list established as a result of this exam.
- The results of this exam may be used to fill vacancies, which may occur during the life of the eligible list.**

### Minimum Qualifications:

**Candidates must meet the following minimum requirements on or before the date of the written exam:**

EITHER:

- (A) Graduation from a regionally accredited or New York State recognized college or university with a Master's or Bachelor's degree in Accounting, PLUS five (5) years paid full-time or its part-time professional\* experience\*\* in auditing or accounting, two (2) years of which shall have been in a supervisory capacity; OR,
- (B) Graduation from a regionally accredited or New York State recognized college or university with a Bachelor's degree in Economics, Finance or Business Administration that included a minor, or a minimum of fifteen (15) semester credit hours in accounting, PLUS six (6) years of professional\* experience as defined in (A) above, two (2) of which shall have been in a supervisory capacity; OR,
- (C) Any equivalent combination of education and experience as defined by the limits of (A) and (B) above.

\*Professional experience in auditing or accounting shall not include account keeping, bookkeeping or other clerical financial or record keeping activities.

**NOTE:** Candidates who meet the minimum qualifications under (B) must submit a student copy of their transcript or itemized list of course work and credits received at time of application.

### Special Requirements:

Candidates will be required to pass a pre-employment drug test for employment with Monroe County Government.

\*\* part-time equivalent experience is as follows:

0-9 hours per week = no credit

10-19 hours per week = 1/4 (one-quarter) of full-time work

210 County Office Building, 39 West Main Street, Rochester, NY 14614-1471

PHONE: (585) 753-1700 TTY: (585) 753-1091 WEB SITE: <http://www.monroecounty.gov>

Monroe County government prohibits discrimination in employment, program activities, procurement and contracting against any person due to such person's age, marital status, disability, genetic predisposition or carrier status, race, color, creed, sexual orientation or national origin.

An Equal Opportunity Employer

20-29 hours per week = 1/2 (one-half) of full-time work  
30 hours or more per week = full-time work

Work experience must be paid full-time, or its part-time equivalent. Employment dates, average number of hours worked per week, and job duties must be included.

**Residency Requirement:**

There is no residency requirement for participating in this examination.

**Fees:**

A **\$15.00 non-refundable** Application Fee for each examination for which you apply is to be paid with your application, unless the fee is waived for that examination.

Make check or money order payable to: Monroe County Director of Finance

Write the LAST FOUR DIGITS of your SOCIAL SECURITY NUMBER AND EXAM NUMBER(S) ON YOUR CHECK OR MONEY ORDER.

Be sure to compare your qualifications carefully with the requirements listed and file only for those examinations for which you clearly qualify and intend to take. We cannot prescreen applications submitted without the fee. No refunds will be made if your application is disapproved or you fail to appear for the test. There is a \$15.00 charge for returned checks. We do not accept cash.

**Exception to Fee Requirement:**

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. Employees of Monroe County who are represented by the Federation of Social Workers, Local 381, are eligible for this waiver for all exams if they are in salary group 52 and below; employees in a salary group above 52 are eligible for the fee waiver, if the examination is for a title in their career field. Employees of Monroe County who are represented by C.S.E.A., Local 828, are eligible for this waiver, if they are in salary group 10 or below. The fee is waived for all Monroe County employees taking promotional exams. Individuals wishing to claim this waiver of fee must complete a request for application fee waiver and certification request located on the last page of the application. Such claims are subject to later verification and, if not supported by appropriate documentation are grounds for barring appointment.

**Description of Duties:**

This is a managerial level professional accounting position responsible for planning and directing the activities of two or more functional sections of the department to which assigned. Employees perform the more complex and responsible accounting functions of the units. The work is performed using an automated or manual accounting system. The employee reports directly to and works under the general supervision of a higher level staff member with wide latitude allowed for the setting of priorities, work schedules, and for developing internal procedures. General supervision is exercised over an accounting and clerical staff.

**Scope of Examination:**

The **written, multiple-choice test** will cover knowledge, skills and/or abilities in such areas as:

**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**.

**Administrative supervision**

These questions test for knowledge of the principles and practices involved in directing the activities of a large subordinate staff, including subordinate supervisors. Questions relate to the personal interactions between an upper level supervisor and his/her subordinate supervisors in the accomplishment of objectives. These questions cover such areas as assigning work to and coordinating the activities of several units, establishing and guiding staff development programs, evaluating the performance of subordinate supervisors, and maintaining relationships with other organizational sections.

**Calculators and Reference Materials:**

Most civil service written tests do not require the use of a calculator or slide rule. However, the use of calculators is **RECOMMENDED** for this exam. Candidates have the option of bringing a hand-held, quiet, battery or solar-powered arithmetic calculator or a slide rule to the test room. Candidates will not be permitted to use calculators containing spell check, dictionary, language translator, address or telephone book, personal digital assistants, or typewriter keyboard features, or any similar devices. You may not bring books or other reference materials.

This written examination is being prepared and rated in accordance with Section 23(2) of the Civil Service Law. The provisions of the New York State Civil Service Law, Rules and Regulations dealing with the preparation and rating of examinations, as well as establishment and certification of eligible lists for positions in the classified service will apply to this examination.

----- **BASIC CIVIL SERVICE INFORMATION** -----

**Applications:**

If you are applying for more than one exam, a separate application is required for each exam. Applications may be obtained at the address or web-site indicated at the bottom of the first page of this announcement.

**Candidates must record the Exam Number and Title on the Application.**

**Note:**

Submission of a resume does not relieve you of the responsibility for completing all sections of the official application. The resume is a supplement to the application, and not a substitute for it. To receive credit for a job, basic employment information such as address, name and title of supervisor, average number of hours in the workweek, final salary, reason for leaving, specific job duties, your job title, etc. must be shown.

**Certifications and Appointments:**

The eligible list resulting from this examination will be established in accordance with the final earned numerical rating of passing candidates regardless of residence. A municipality or district may exercise its right under Section 23 of the Civil Service Law to request an initial certification of eligibles who have been residents of that municipality or district for at least one (1) month on the date of certification and who are also legal residents of the appointing jurisdiction at the time of appointment, in accordance with their numerical rating. After the names of residents have been exhausted the Commission must then certify in regular rank order the names of non-residents on the list.

**Background Investigation:**

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.

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

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 BOCES as involving direct contact with students, a clearance for employment from the State Education Department is required.

**Veteran's Credits:**

Veterans entitled to and wishing to claim additional points must file in the Monroe County Department of Human Resources an Application for Veteran's Credits (VC-1) form, and a copy of their military discharge papers (DD-214). Disabled veterans must also file two (2) copies of an Authorization for Veteran's Disability Record (VC-4) with Veterans Affairs. These forms are available at the Monroe County Department of Human Resources and must be filed within thirty (30) days of the examination date. No credit may be added after the eligible list has been established.

Candidates currently on active duty may apply within thirty (30) days of the examination. Upon discharge, candidates must submit a copy of their military discharge papers (DD-214). Any extra points will be applied upon our receipt of the discharge papers.

**Active Military Members:**

Special testing arrangements may be available to applicants who are active military members. For further information contact the Monroe County Department of Human Resources before submitting an application.

**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 this office of this matter when you submit your application for examination. A candidate claiming such credit must provide the necessary documentation to verify additional credit eligibility within thirty (30) days of the examination date. No credit may be added after the eligible list has been established.

**Special Arrangements for Examination:**

If you need an alternate test date because you are a Religious Observer [for religious reasons, cannot be tested on date of examination(s)], if you have a disability that requires special accommodations for you to participate in an examination, or if you require any other kind of special accommodations, you must notify us at the address or telephone numbers listed on the front page of this announcement by the application deadline. Indicate your request on the front of your application for each exam, and under separate cover submit a statement outlining the reason for your request, the exam number(s) and title(s), and attach supporting documentation.

**Multiple Exam Takers:**

Persons also applying for examinations offered by the City of Rochester and/or New York State Civil Service Commission held on the same date must complete a crossfiler form, available from the Monroe County Department of Human Resources, which will provide for special arrangements. Arrangements must be made to take **ALL** examinations at **ONE** test site. Unless this form is filed with the Monroe County Department of Human Resources three (3) weeks prior to the exam date, we cannot ensure that such arrangements will be made. **If you are taking multiple exams on the same date with Monroe County Civil Service Commission only, you do not have to file a cross-filer form.**

Candidates taking more than one (1) exam in different exam series will be allowed the specified length of time for each exam, up to a maximum of eight (8) hours. Example: If you are taking one (1) exam which allows six (6) hours and another exam in a different series which allows four (4) hours, you must complete both tests in eight (8) hours, but you can spend no more time on each exam than the time allotted for that exam.

Candidates taking more than one (1) exam in the same exam series will be allowed up to the specified length of time for each exam. Example: If you are taking two (2) exams in the same series with a maximum time of five (5) hours for each exam, you can spend no more than five (5) hours to complete both exams.

**Admission to Examination:**

All applications will be reviewed after the "Closing Date for Filing" listed on the front page of this announcement. If there is a problem with your application, you will be notified in writing and given an opportunity to submit additional information to support your application. If there are no problems with your application, you will be sent an admission notice approximately one week before the exam date. If you have not received your admission notice to appear for the examination three days before the date of the exam, call the Monroe County Department of Human Resources at (585) 753-1700.

**Issue Date:** September 28, 2021