

**TOMPKINS COUNTY CIVIL SERVICE
EXAMINATION
Inclusion Through Diversity**

OPEN TO THE PUBLIC

Tompkins County Department of Human Resources Office
125 E. Court Street
Ithaca, NY 14850
(607) 274-5526

Tompkins County is an Equal Opportunity/Affirmative Action employer. Minorities and women are encouraged to apply

TITLE: Director of Accounting Services

EXAM NO: 64435

SALARY: \$33.73 per hour - 2020 Hire Rate

EXAM DATE: 03/28/20

ISSUE DATE: 02/06/20

THE FINAL DATE TO FILE APPLICATIONS: 02/21/20

DATE THAT THIS ANNOUNCEMENT SHOULD BE REMOVED FROM POSTING: 03/29/20

RESIDENCY WAIVED

THE USE OF A QUIET HAND HELD CALCULATOR IS RECOMMENDED FOR THIS EXAMINATION.

Location of Position:

There is currently one vacancy in the title of Director of Accounting Services located at the Tompkins County Finance Department. The eligible list resulting from this open competitive examination may be used to fill any full-time, part-time or temporary vacancy that may occur during the life of the eligible list.

MINIMUM QUALIFICATIONS: EITHER:

(a) Graduation from a regionally accredited or New York State registered four year college or university with a Masters degree in Accounting, Public Administration, Business Administration or a related field which must have included or been supplemented by at least twelve credits in accounting **AND** two years of full time paid (or the part-time equivalent) supervisory experience in preparing and maintaining governmental financial accounts and records which must have involved preparation of financial statements as well as other accounting activities; **OR**

(b) Graduation from a regionally accredited or New York State registered four year college or university with a Bachelors degree in Accounting, Public Administration, Business Administration or a related field which must have included or been supplemented by at least twelve credits in accounting **AND** three years of full time paid (or the part-time equivalent) supervisory experience in preparing and maintaining governmental financial accounts and records which must have involved preparation of financial statements as well as other accounting activities; **OR**

(c) Graduation from a regionally accredited or New York State registered two year college with an Associates degree in Accounting, Public Administration, Business Administration or a related field which must have included or been supplemented by at least twelve credits in accounting **AND** five years of full time paid (or the part-time equivalent) supervisory experience in preparing and maintaining governmental financial accounts and records which must have involved preparation of financial

statements as well as other accounting activities.

Tompkins County is Committed to Equity and Inclusion. We encourage those with similar values to apply.

NOTE: A minimum of 12 credits of accounting are required. No experience or other education may be substituted for any of these required accounting credits.

NOTE: A minimum of two years of full time (or the part-time equivalent) supervisory experience in preparing and maintaining financial accounts and records is required. These two years must have involved the preparation of financial statements. Education or other training may not be substituted for any of this experience.

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for managing and coordinating the financial accounting activities of a county government. The position is involved in developing, implementing and overseeing organization-wide financial reporting and the maintenance of policies and procedures of internal control which safe guard public assets. The work involves responsibility for insuring that financial reporting is maintained in accordance with GAAP and GASB promulgations and that all activities are in compliance with federal and state regulations and policies governing local governments. The incumbent is responsible for the production of financial statements and the compilation of the annual financial report. The incumbent is responsible for the maintenance of financial ledgers which are distributed to departmental users over a local area network. The work is performed under the general supervision of the Director of Finance and Deputy Director of Finance and involves supervision, technical oversight, and coordination of accounting, accounts payable, internal audit and payroll functions.

TYPICAL WORK ACTIVITIES:

- Supervises the production and maintenance of county financial system of accounts;
- Supervises the maintenance of a system of internal controls necessary to safeguard public assets;
- Coordinates within the Finance Department the functional activities of internal audit, payroll, accounts payable and provides training and technical assistance on operational procedures;
- Monitors the interface of financial information from other financial systems to general ledger;
- Supervises and trains the accounting staff and reviews their work product;
- Responsible for the maintenance of financial accounts consistent with GAAP and applicable federal and state program requirements;
- Develops organization-wide accounting procedures and monitors compliance of departmental activity;
- Oversees entries to financial ledgers for legal authority, appropriateness, accuracy;
- Responsible for the analysis, maintenance and balance of financial ledgers utilizing a computerized integrated financial information system;
- Oversees a system of accounts supporting federal and state grants;
- Responsible for timely preparation and distribution of financial information on a monthly cycle;
- Coordinates the preparation of an annual financial report;
- Coordinates external audits of county financial records;
- Develops and implements accounting procedures required to meet the needs of the Tompkins County Legislature as articulated by fiscal policies;
- Acts as the chief fiscal officer in the absence of the Director of Finance and Deputy Director of Finance.

KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

- Thorough knowledge of modern accounting practices and terminology;
- Thorough knowledge of computerized accounting systems and the New York State Uniform System of Accounts;
- Thorough knowledge of various computer programs such as Excel, Word and data base management;
- Thorough knowledge of general accounting principles as related to internal control procedures;
- Thorough knowledge of the requirements of the Federal Single Audit Act;
- Thorough knowledge of Federal and State payroll and 1099 reporting requirements;
- Ability to develop, effectively implement and maintain accounting systems and procedures in conformance with all applicable laws, rules and regulations;
- Strong ability to define priorities, establish good teamwork, and evaluate the work of others;
- Ability to comprehend, analyze and develop procedures to deal with unusual or complex accounting problems;
- Ability to understand and carry out complex oral and written instructions;
- Ability to prepare accurate correspondence and reports;
- Ability to plan, assign and supervise the work of others;

- Initiative, resourcefulness, accuracy, integrity, good judgment, courtesy, and tact are required;
- The employee's physical condition shall be commensurate with the demands of the position.

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COMPLETE SCOPE OF THE EXAMINATION AND EXPANDED SUBTEST DESCRIPTIONS:

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.

6. 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.

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 on line at: <https://www.cs.ny.gov/testing/testguides.cfm>.

FURTHER INFORMATION AND INSTRUCTIONS

Falsification of any part of the "Application for Employment" will result in disqualification.

Accepted candidates will be notified when and where to appear for the examination. If you do not receive your notice to appear at least three days before the date of the written examination, call Tompkins County Department of Human Resources at 274-5526. If an application is disapproved, due notice will be sent. This department does not make formal acknowledgment of the receipt of an application or take responsibility for non-delivery or postal delay.

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.

ACTIVE MILITARY PERSONNEL, VETERANS OR DISABLED VETERANS desiring to claim additional credit will request the Veterans Credits application form, at any time between the date of application for examination(s) and the date of the establishment of the resulting eligible list. You must meet the requirements set by NYS for these credits and they may be used only once. **YOU MAY NOT CLAIM ADDITIONAL CREDITS AFTER THE ELIGIBLE LIST HAS BEEN ESTABLISHED. IT IS THE CANDIDATE'S RESPONSIBILITY TO REQUEST THE VETERANS CREDIT APPLICATION FORMS AND TO SUBMIT THESE FORMS AND ANY SUPPORTING PAPERWORK BEFORE THE ELIGIBLE LIST IS ESTABLISHED.**

Tompkins County's written examinations are prepared and rated by the New York State Department of Civil Service in accordance with Section 23-2 of Civil Service Law. The provisions of the New York State Civil Service Rules and Regulations, which deal with the rating and review of the examinations apply.

The duration of the eligible lists may be fixed for a minimum of one and a maximum of four years and may be extended beyond four years if there has been a restriction against the filling of vacancies in that title.

The candidates must complete a separate "Application for Employment" for each open-competitive and/or promotional examination that the candidate is eligible to take.

All experience required meeting the acceptable training and experience is full-time experience. (Part-time experience will be credited on a prorated basis).

Appointment from an eligible list must be made from the top three candidates willing to accept the appointment.

Tompkins County is an Equal Opportunity Employer. As part of its efforts to provide employment opportunities to the physically handicapped, Tompkins County Civil Service has adopted a rule permitting the employment of qualified physically handicapped persons without competitive examination (pursuant to Section 55 of Civil Service Law). If you meet the minimum qualifications for this position and wish to know more about this rule, please contact the Tompkins County Department of Human Resources Office.

Unless otherwise notified, candidates are permitted to use quiet, hand-held, and 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. You may not bring books or other reference materials.

CROSS-FILING - APPLYING FOR CIVIL SERVICE EXAMINATIONS IN MULTIPLE JURISDICTIONS WHEN EXAMINATIONS ARE SCHEDULED ON THE SAME DATE: When applying for examinations across multiple jurisdictions - all of which are scheduled on the same day - you must submit a Tompkins County Cross-Filing Form. This form must be submitted no later than 4:30 PM on the final filing date of the examination. On this form, list each examination that you are taking and then tell us where you would like to sit. The purpose is to ensure that all of the test materials for the various examinations that you are taking will be available in one location. If you do not provide the cross-filing form to us by the final filing date, we cannot ensure that we can accommodate your desire to cross-file. If any of the examinations are State level examinations, you must sit at the State test center. You will still need to complete the Tompkins County cross-filing form. If sitting at the State site, the State will notify you of when and where to report for your examination(s) and you should bring all admittance letters to the State site. If you are not taking a State examination, bring all admittance letters to your chosen testing site. If you have any question please call Tompkins County Department of Human Resources Department (607) 274-5526. The Cross File form is located at <http://www.tompkins-co.org/personnel/CivilSrvForms/index.html>

FOR RELIGIOUS ACCOMMODATION AND HANDICAPPED PERSONS: If special arrangements for testing are required, please indicate this on your application.

ALL CANDIDATES FOR EMPLOYMENT FOR POSITIONS IN SCHOOL DISTRICTS AND BOCES GOVERNED BY TOMPKINS COUNTY CIVIL SERVICE MAY HAVE THE FOLLOWING SPECIAL REQUIREMENT. 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.

In conformance with Section 85-a of the Civil Service Law, children of firefighters and police officers killed in the line of duties 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 firefighter or police officer killed in the line of duties in this municipality, please inform this office of this matter when you submit your application for examination. 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.â

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.

TOMPKINS COUNTY PERSONNEL DEPARTMENT, 125 EAST COURT STREET, ITHACA, NY 14850