



# CLINTON COUNTY CIVIL SERVICE EXAMINATION

## For Accountant (City)

Clinton County is an  
ADA, EOE Employer

### Examination No.: #60003-300

Issued: 12/11/2024  
Salary Range: \$77,833.60  
Closing Date for Filing: 01/10/2025  
Calculators: Recommended  
(See General Instructions)  
Examination Date: 03/01/2025

### CONTACT

(518) 565-4676  
137 Margaret Street, Plattsburgh, NY 12901  
clintoncounty.gov

### RESIDENCY REQUIREMENTS

Applicants must be residents of Clinton County for at least thirty (30) days immediately preceding the date of examination.

### VACANCIES

The eligible list established as a result of this examination will be used to fill present and future vacancies that may occur at the City of Plattsburgh Finance Department.

### DISTINGUISHING FEATURES OF THE CLASS

The work involves responsibility for independently maintaining a system of accounts in proper balance according to a legally prescribed system of accounts, and for furnishing dependable financial statements and reports. The work may also involve the analysis and revision of accounting forms, practices and procedures. The work is performed under general supervision with considerable leeway allowed for the exercise of independent judgment in accounting matters. Supervision may be exercised over the work of clerical assistants. The incumbent does related work as required.

### 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>.

The Clinton County Department of Personnel must receive applications by **01/10/2025**. Applications received after this date will not be accepted.

### MINIMUM QUALIFICATIONS

Candidates must meet the minimum qualifications at time of examination. All experience must be paid experience unless otherwise noted. Graduation from high school or possession of a high school equivalency diploma and either:

(a) Graduation from a regionally accredited or New York State registered college or university with a bachelor's degree including or supplemented by the completion of twenty-four (24) credit hours in accounting and two (2) years of experience in maintaining or auditing double-entry books of a business including the general ledger or in maintaining a governmental agency's books involving appropriation accounting and the preparation of budget and financial reports or in the field auditing such books; or

(b) Completion of two (2) years of study from a regionally accredited or New York State registered college or university with a minimum of twelve (12) credit hours in accounting and four (4) years of accounting or auditing experience, two (2) years of which must have been in specialized experience as outlined in (a) above; or

(c) An equivalent combination of training and experience as defined by the limits of (a) and (b) above.

**NOTE:** Attach to your application a copy of your high school diploma or equivalency, college transcripts and/or diploma, and any certificates applicable based on the minimum qualifications listed above.

**NOTE:** Your degree 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 was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. You must pay the required evaluation fee.

### Anticipated Eligibility – Age and Educational Requirements:

According to Civil Service Law, section 54 which became effective September 4, 2024, applicants who are within 12 months of meeting the minimum age or attaining the minimum educational requirements following the date of examination, may take the civil service exam, but will be restricted from certification until such a time that the minimum age or educational requirements are met. Candidates will be required to provide proof of qualifying education and/or age within 12 months of exam date in order to be eligible for appointment from a certified list.

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### WRITTEN TEST

The written test will be designed to test for 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**.

### MULTIPLE EXAMINATIONS SCHEDULED FOR THE SAME DAY:

If you have applied to take a written test announced by either one or several local jurisdictions (county, town, city) scheduled to be held on the same test date as this written test, you must notify each of the local jurisdictions no later than two weeks before the test date, so they can make arrangements for taking all tests at one test site.

If you have applied to take a written test announced by New York State scheduled to be held on the same test date as this written test, you must notify us no later than two weeks before the test date. All examinations for positions in State government will be held at a State examination center. Be sure to check "Yes" in the Conflicting Exams Section on the first page of your application and include in the Remarks Section on page four the titles of the exams you are scheduled to take and whether they are offered by another Local agency or New York State.

If you are taking two Local exams, indicate in which county you want to take the exams. If you are taking a Local and a State exam, you must take the exams at the State site. You must call our office at 565-4676 no later than two weeks prior to the examination date to confirm that arrangements have been made for you to take all the examinations at one test site. You will be advised by letter when and where to report for your examinations.

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### GENERAL INSTRUCTIONS

1. Each candidate must complete an application and file it with the Clinton County Dept. of Personnel, Clinton County Government Center, 137 Margaret Street, Plattsburgh, NY, as soon as possible after the announcement of the exam but not later than the closing date. **Be sure you answer every question before filing your application. An incomplete application may be disapproved.**

2. The Clinton County Dept. of Personnel will notify you by email, when and where to appear for the exam. If you fail to receive an email letter at least seven days prior to the exam date, you should contact the Clinton County Dept. of Personnel immediately. No one will be admitted to the exam without the official admittance letter. The Department will also send due notice if an application is rejected. The Department does not make formal acknowledgment of the receipt of an application.

3. Restrictions on employment may exist for candidates who are under 18 years of age.

4. Unless otherwise stated, all candidates are required to be legal residents of Clinton County for one month immediately preceding the date of exam. Appointing authorities may give preference to legal residents of their jurisdiction.

5. VETERANS: To learn about your rights regarding Civil Service exams, request a copy of Clinton County's "Veterans' Rights For Exams" Summary from the Clinton County Dept. of Personnel or visit our website: [clintoncountygov.com](http://clintoncountygov.com).

6. VERIFICATION OF QUALIFICATIONS: Appointing authorities may investigate or call candidates for an interview to determine whether they are qualified for appointment.

7. When the written exam is prepared and rated by the NYS Dept. of Civil Service in accordance with Section 23-2 of the Civil Service Law, the provision of the NYS Civil Service Rules and Regulations dealing with the rating and review of exams apply.

8. The Dept. will establish eligible lists in the order of final rating for successful candidates and will establish lists for a period of 4 years.

9. RETIREMENT SYSTEM: It is mandatory that persons appointed to full-time positions in a political subdivision participating in the NYS Employees' Retirement System, join the system on appointment. For other employees, membership is optional.

10. SPECIAL ARRANGEMENTS: Candidates requiring special arrangements for testing must indicate this on their application form or write to the Department not later than the last date for filing.

11. RECEIPT OF APPLICATIONS: The Department is not responsible for the arrival of applications if not personally delivered to this office. Therefore, you should contact the Department on or before the final date for filing to verify receipt.

12. USE OF CALCULATORS: Unless otherwise notified, 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. You may not bring books or other reference materials.

13. FOR NON-CITIZENS: At the time of appointment, you must be a legal alien authorized to accept employment in the United States and you must maintain such status throughout the term of your employment with Clinton County.

14. ALTERNATE TEST DATE POLICY: Clinton County has an Alternate Test Date Policy, which allows a candidate to participate in the exam other than the set exam date. The alternate test date must be set during the week following the exam date. At no time can an exam be set later than one week following the exam unless NYS Civil Service provides prior approval. If you are unable to take the exam on the set exam date, contact this office for information regarding the policy. For emergency situations, which may occur on the exam date, you must contact the Clinton County Dept. of Personnel no later than 5 o'clock p.m. on the Monday following the exam.

15. WEATHER CONDITIONS: Clinton County will attempt to hold scheduled exams regardless of weather conditions. If an exam is cancelled due to extreme weather conditions, it will be announced on our website: [clintoncountygov.com](http://clintoncountygov.com) – Personnel Dept. – Exam Weather Alert.

16. Clearance from the Commissioner of Education will be required for positions that are designated by school districts as having direct contact with students.

17. You may wish to retain a copy of your application since we are unable to provide copies of exam applications.

18. POLICE OFFICER OR FIREFIGHTER SURVIVOR CREDITS: Per Section 85-a of Civil Service Law, children of firefighters or police officers killed in the line of duty shall be entitled to receive an additional ten points in a competitive exam for which they qualify for original appointment in the same municipality in which his/her parent served. The parent is deemed to have "served" in a municipality if he/she was employed by or worked primarily in that municipality. If you qualify, inform this office when you submit your application for exam. A candidate claiming such credit has a minimum of 2 months from the application deadline to provide the necessary documentation to verify additional credit eligibility. No credit may be added after establishment of the eligible list.

19. BACKGROUND INVESTIGATION: Applicants may be required to undergo and pay for a state and national criminal history background investigation, which includes a fingerprint check, to determine suitability for appointment. Failure to meet the standards for the background investigation may result in disqualification. Fingerprints to be used in performing the background checks would be collected from applicants pursuant to regulations promulgated by the DCJS, which will perform the state background check. DCJS will also submit the fingerprints to the FBI for the completion of the national background check. Individuals found to have criminal histories that bar their appointment to the position sought would then be disqualified by the municipal civil service agency pursuant to Section 50(4) of Civil Service Law.

20. Clinton County is in compliance with ADA requirements.