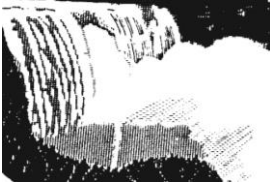


THE MUNICIPAL CIVIL SERVICE COMMISSION



OF NIAGARA FALLS, NEW YORK

Room 14 -Ground Floor – City Hall
ANNOUNCES EXAMINATION FOR.... Phone (716) 286-4430/(716) 286-4313
Fax: (716) 286-4352
<http://www.niagarafallsusa.org>

SENIOR AUDITOR CITY OF NIAGARA FALLS (ANTICIPATED VACANCY)

SALARY RANGE: \$53,114 – \$74,025 PER YEAR

EXAM: #78-837 PROM

APPLICATION FEE: \$30.00 A NON-REFUNDABLE application fee must accompany your application and is required for each exam for which you apply. **DO NOT USE CASH.** Make check or money order payable to the City Controller and write the examination number on your check or money order. **AS NO REFUND WILL BE MADE,** you are urged to compare your qualifications carefully with the requirements for admission and file only for those examinations for which you are clearly qualified.

EXAMINATION DATE:
January 28, 2023

FIRST DAY FOR FILING
Mon., November 21, 2022 – 8:00 AM

LAST DAY FOR FILING
Wed., December 7, 2022 – 3:30 PM

FILING FOR THE EXAM: Applications can be filed in person at Niagara Falls City Hall, 745 Main St., Room 14 or by mail. Tie scores are broken and ranked on the eligible list by a totally random method as recommended by the NYS Department of Civil Service. The method that will be used is the last four digits of social security number.

RESIDENCE REQUIREMENTS AS STATED IN PARAGRAPH #1 ON REVERSE SIDE IS NOT APPLICABLE IN REGARD TO ELIGIBILITY TO TAKE A PROMOTIONAL EXAM. HOWEVER, RESIDENCY IN THE CITY OF NIAGARA FALLS MAY BE REQUIRED AS A CONDITION OF EMPLOYMENT IN ACCORDANCE WITH ITEM #2 OF GENERAL INSTRUCTIONS.

*CITY HALL WILL BE CLOSED ON NOVEMBER 24, 2022 FOR THANKSGIVING

DISTINGUISHING FEATURES OF THE CLASS: This is professional auditing and supervisory work involving the responsibility for planning, organizing and supervising the analysis and examination of financial records of establishments whose books are open to verification by the City of Niagara Falls by virtue of a contract, ordinance or other government regulation. The work is performed in accordance with generally acceptable accounting principles and involves the oversight and review of financial and auditing report, of auditing procedures application, of recommended improvements to existing accounting procedures, as well as, direct field application of the auditing function. This class differs from that of Auditor by virtue of its expanded scope, level of responsibility and supervisory responsibilities. The work is performed under the general supervision of an assigned superior and involves the use of independent judgement in dealing with difficult or unusual technical problems. General supervision is exercised over the work of Auditors and other assigned subordinates. The Senior Auditor performs related work as required.

MINIMUM QUALIFICATIONS: **An incomplete application will be disapproved.** List your current or most recent position first and then any experience that qualifies you for the minimum qualifications of the position sought. **To receive credit for experience on a job, all information requested on the application must be shown. Be very specific in explaining experience that qualifies you for the position sought. Ambiguity and vagueness will not be resolved in your favor.** A RESUME WILL NOT BE ACCEPTED. ALL EXPERIENCE MUST BE ON OUR APPLICATION OR ADDITIONAL EXPERIENCE FORM. Unless otherwise specified, experience will be interpreted to mean "**PAID EXPERIENCE**" only. Part-time paid work experience will be accepted based on its full-time equivalent. **If a degree or special license is required, a copy must be submitted with application.**

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GENERAL INSTRUCTIONS TO CANDIDATES

(Please read carefully)

1. RESIDENCY FOR EXAM - Unless otherwise specified in the exam announcement, candidates must have been legal residents of the City of Niagara Falls for six months immediately preceding date of written exam.
2. RESIDENCY FOR APPOINTMENT: Local Law #7 of the City of Niagara Falls requires that persons commencing employment with the City of Niagara Falls after December 17, 1984, must continue to reside in the City for the duration of employment.
3. COMPLETION OF APPLICATION - A regular application form must be filed for each exam. The applicant should make sure that every question is answered and that the application is complete in all respects. An incomplete application may be disapproved.
4. VETERAN AND DISABLED VETERAN CREDITS - Forms for claiming point credits as Veteran and/or Disabled Veteran must be filed with application. Evidence of military discharge (form DD-214) must be presented with this form. You will be allowed the option of waiving these credits after the completion of the examination. For the purpose of claiming veterans credits on a Civil Service examination, an applicant must have served in the armed forces of the United States at any time during the following periods:
 - World War II - December 7, 1941 to and including December 31, 1946**
 - Korean War - June 27, 1950 to and including January 31, 1955**
 - Southeast Asia Hostilities – February 28, 1961 to May 7, 1975 (Starting date changed per Chapter 179 of Laws of 2006)
 - Lebanon* - June 1, 1983 - December 1, 1987**
 - Grenada* - October 23, 1983 - November 21, 1983**
 - Panama* - December 20, 1989 - January 31, 1990**
 - Persian Gulf - August 2, 1990 to the end of such hostilities (not yet determined)**
 - U. S. Public Health Service - July 29, 1945 to September 2, 1945 or June 26, 1950 to July 3, 1952

*Credit for Lebanon, Grenada, and Panama will be limited to those who received the armed forces expeditionary medal, the navy expeditionary medal, or the marine corps expeditionary medal.

Disabled Veterans must have been disabled in the actual performance of duty in any war and have a disability rated at 10% or more that exists at the time of application or promotion. (See Veterans Form for additional information.)
5. MILITARY MAKE-UP - Special test arrangements are available for active military members.
6. SPECIAL TEST ARRANGEMENTS - Most written tests are held on Saturdays. If you cannot take the test on this day due to a conflict with a religious observance or practice and/or need special accommodations due to a disability, indicate this on your application form.
7. INVESTIGATION OF CANDIDATES - Inquiries may be made as to character and ability, and all statements made by candidates in their applications are subject to verification.
8. ADMISSION NOTICES - The Commission will notify all candidates of the disposition of their applications. Approved candidates will be notified at least four days in advance of the place, date and hour of examination. **If you have not received notification of acceptance or rejection or information as to where to appear for the exam by the Wednesday before the exam date, contact this office at 286-4430 or 286-4313.**
9. PASSING MARK - The passing grade in each announced subject of an examination is 70.
10. INTERVIEWS - As an aid in rating training and experience, interviews may be required at a later date.
11. DEGREES AWARDED FROM EDUCATIONAL INSTITUTIONS OUTSIDE OF US OR TERRITORIES: Your degree and/or college credit must have been awarded by a regionally accredited college or university or one recognized by the New York State Education Department as following acceptable educational practices and/or your high school diploma must be equivalent to one awarded in the U.S. If your high school diploma, degree and/or college credit was awarded by an educational institution outside of the U.S. and its territories, you must provide independent verification of equivalency. You can write to this Department for a list of acceptable companies providing this service; you must pay the required evaluation fee.
12. APPLYING FOR CIVIL SERVICE EXAMS ON THE SAME DATE IN MULTIPLE JURISDICTIONS:
 - A) If you have applied for both State and Local government exams, you must make arrangements to take all your exams at the State exam center by calling (518) 474-6470 or toll-free at 1-877-697-5627 (press 2, then press 1), no later than two weeks before the test date and notify the Niagara Falls Civil Service Commission in writing, preferably prior to the last date for filing for the exam, but in no case less than two weeks prior to the exam date.
 - B) If you have applied for other local government exams, you must contact each jurisdiction as instructed. The City of Niagara Falls requires a written request no later than two weeks before the date of the exams. You must notify all jurisdictions at which test site you wish to take your exam(s). For more information regarding this policy, call 286-4430 or 286-4313.
13. 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 exam for original appointment in the same municipality in which his/her parent has 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 are qualified to participate in this exam and are a child of a firefighter or police officer killed in the line of duty in this municipality, please inform this office 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.
14. RATING OF EXAMS The written exam is being prepared and rated by the New York State Department of Civil Service in accordance with Section 23-2 of the Civil Service Law. The provisions of New York State Civil Service Rules and Regulations dealing with the rating of exams will be applicable to this written exam.
15. In accordance with Title VII of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, the City of Niagara Falls does not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, handicap, marital status or national origin.

CANDIDATES MUST MEET THE FOLLOWING REQUIREMENTS ON OR BEFORE THE DATE OF THE WRITTEN EXAM:

Candidates must be permanently employed in the competitive class for the City of Niagara Falls and must have served continuously on a permanent basis for six (6) months immediately preceding the date of the written test in the position of Auditor, Auditor/Budget Analyst or Accountant. In addition, Accountants must also meet the following requirement:

Graduation from a regionally accredited or New York State registered four-year college or university with at least a Bachelor's degree in Business Administration with major in Accounting or Finance, and three (3) years of experience in the field of non-profit fund accounting or auditing, or government accounting or government auditing;

NOTE: At least three (3) years of appropriate experience is required; additional education beyond a Bachelor's degree cannot be substituted for the required three (3) years experience.

SUBJECT OF EXAM: Written test will cover knowledge, skills and/or abilities in such areas as:

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. **Supervision** - These questions test for knowledge of the principles and practices employed in planning, organizing, and controlling the activities of a work unit toward predetermined objectives. The concepts covered, usually in a situational question format, include such topics as assigning and reviewing work; evaluating performance; maintaining work standards; motivating and developing subordinates; implementing procedural change; increasing efficiency; and dealing with problems of absenteeism, morale, and discipline.

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>.

CALCULATOR STATEMENT: CANDIDATES ARE PERMITTED TO USE QUIET, HAND-HELD, SOLAR OR BATTERY POWERED CALCULATORS. CELLULAR PHONE 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.

Seniority points will be added to an eligible raw score as follows:

*Seniority-----For each year 0.2

*Rating of seniority is based on the length of continuous permanent classified service in the City of Niagara Falls up to a maximum of twenty years.

AN EQUAL OPPORTUNITY EMPLOYER

DATED: November 19, 2022