

PLEASE POST CONSPICUOUSLY

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DELAWARE COUNTY PERSONNEL OFFICE ANNOUNCES  
PROMOTIONAL EXAMINATION FOR  
ACCOUNTING SUPERVISOR GRADE B  
EXAM #70018970

DATE ISSUED  
December 26, 2025

DATE OF EXAMINATION  
March 28, 2026

LAST FILING DATE  
February 18, 2026

**NOTICE: ONLY APPLICATIONS SUBMITTED TO THE DELAWARE COUNTY PERSONNEL OFFICE WILL BE CONSIDERED FOR THIS EXAMINATION.**

**EXAMINATION FEE:** A fee of \$15.00 is required for each separately numbered examination for which you apply. The required fee MUST accompany your application and be in our office by 4:30pm on the last filing date or you will not be approved to take the examination. Send or deliver your certified check or money order payable to the Delaware County Personnel Office. Write the examination number(s) on your check or money order. **\*\*\*\*PERSONAL CHECKS WILL NOT BE ACCEPTED.\*\*\*\*** No refund of fees will be allowed whether or not you meet the minimum qualifications. 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 FEE WAIVER:** A waiver of examination fee will be allowed if you are unemployed and primarily responsible for the support of a household. In addition, a waiver of examination 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. **All claims for examination fee waiver are subject to verification. If you can verify eligibility for examination fee waiver, complete a Request for Examination Fee Waiver and Certification form and submit it with your application by the Last Filing Date as listed on the Examination Announcement. Request for Examination Fee Waiver and Certification forms may be obtained in the Personnel Office or online at [www.delcony.us](http://www.delcony.us). Click on "departments," and then "personnel." Waivers will not be considered if filed after the last filing date.**

**LOCATION OF POSITION:** Delaware County Fiscal Affairs Department, Delhi, NY 13753

**SALARY:** \$55,761 - \$59,874 (2025 Rates); \$58,131 - \$62,419 (2026 Rate)

**DUTIES:** The work involves performing more complicated accounting tasks, as well as responsibility for independently directing staff engaged in account-keeping, auditing, and related tasks requiring planning, organizing, systematizing, and supervision. Work is performed under general supervision in accordance with established accounting principles and the requirements of relevant laws and rules. Work requires the frequent exercise of independent judgement. Supervision is exercised over subordinate staff. Does related work as required.

**REQUIREMENTS TO TAKE THIS EXAMINATION:** Candidates for this examination must have obtained permanent status as a Principal Account Clerk in the Delaware County Fiscal Affairs Department, with a combined total of provisional and/or permanent service as a Principal Account Clerk at Delaware County Fiscal Affairs equaling 36 months by the date of the written test. To qualify, provisional service must immediately precede permanent appointment; **AND**

A. Graduation with a Bachelor's degree, including or supplemented by the completion of 24 credit hours in accounting; **AND** One year of full-time paid, or its parttime equivalent, accounting or auditing experience; **OR** Two years of full-time paid, or its parttime equivalent, responsible experience in maintaining financial accounts and records; **OR**

B. Graduation from a two-year college with a degree which includes or is supplemented by the completion of 12 credit hours in accounting; **AND** Three years of full-time paid, or its parttime equivalent, accounting or auditing experience; **OR** Six years of full-time paid or its parttime equivalent, responsible experience in maintaining financial accounts and records; **OR**

C. Completion of a minimum of 60 credit hours at a college or university which includes 12 credit hours in accounting and either experience specified in B above; **OR**

D. Graduation from high school or possession of a high school equivalency diploma **AND** Four years of full-time paid, or its parttime equivalent accounting or auditing experience; **OR** Eight years of full-time paid, or its parttime equivalent responsible experience in maintaining financial accounts and records; **OR**

E. An equivalent combination of training and experience as indicated in (A), (B), (C) or (D) 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.

**Candidates claiming college credits MUST submit a copy of their official transcript(s).**

**RESUMES WILL NOT BE ACCEPTED AS A SUBSTITUTE FOR YOUR APPLICATION BUT WILL BE ACCEPTED ONLY AS AN ADDITION TO YOUR APPLICATION.**

**NOTE:** Unless otherwise specified, all required experience must be full-time paid or its part-time paid equivalent. **You are responsible for submitting an accurate, adequate and clear description of your experience. Omissions or vagueness will NOT be interpreted in your favor.** Applicants for examination must meet all minimum qualifications on or before the examination date with no tolerances allowed. If an applicant lacks the required experience or has not completed all required training at the time, he/she submits an application, but is serving in a qualifying position or will complete all required course work by the date of the examination, he/she may be approved conditionally to take an examination pending verification of successful completion of all experience and training requirements.

**NOTE:** **Rating of seniority** is based on the length of continuous permanent classified service in the jurisdiction, with points added to an Eligible's passing score for each appropriate five year period or fraction thereof in accordance with the following schedule: Less than 1 year..0 points; 1 year up to 6 years..1 point; Over 6 years up to 11 years..2 points; Over 11 years up to 16 years..3 points; Etc.

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](http://www.cs.ny.gov/testing/testguides.cfm). Candidates who wish a copy of the Guide should call or write the Delaware County Personnel Office, One Courthouse Square, Suite #2, Delhi, New York 13753 (607-832-5678) or access our web site at [www.delcony.us](http://www.delcony.us). Click on "departments," and then "personnel."

**Scopes / Subjects of examination:** A test designed to evaluate knowledge, skills and /or abilities in the following areas.

**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**.

**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.

**NOTICE TO CANDIDATES: USE OF CALCULATORS IS RECOMMENDED FOR THIS EXAM.** You are permitted to use quiet, hand-held, solar/battery powered calculators. Calculators 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 other than what has been mentioned above.

This examination is announced and will be 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 rating of examinations will apply to this examination.

Applications for examination can be obtained from the Delaware County Personnel Office, One Courthouse Square, Suite #2, Delhi, New York 13753 or online at [www.delcony.us](http://www.delcony.us). Click on "departments," and then "personnel." **ALL RELEVANT INFORMATION MUST BE CONTAINED IN YOUR APPLICATION.**

**RESUMES WILL NOT BE ACCEPTED AS A SUBSTITUTE FOR YOUR APPLICATION BUT WILL BE ACCEPTED ONLY AS AN ADDITION TO YOUR APPLICATION.** A separate application must be filed for EACH examination for which you apply. Applications must contain the correct examination title and/or number in order to be considered. The Delaware County Personnel Office reserves the right to accept or to reject applications/fees submitted/postmarked after the last announced filing date. The Delaware County Personnel Office is NOT responsible for lost or misdirected mail.

**CROSS-FILING: APPLYING FOR CIVIL SERVICE EXAMINATIONS IN MULTIPLE JURISDICTIONS WHEN EXAMINATIONS ARE SCHEDULED ON SAME DATE:** If you have applied for other Civil Service examinations for employment with N.Y. State or other local governments, **YOU** must make arrangements to take all the examinations at one test site. **If you are taking a state exam you must sit at a State site.** If you have applied for an examination, in another County, City or State, which is scheduled to be given the same date as this exam, you must write our office and the Civil Service office in the other County/City or State and make arrangements to take both exams at either our test site or theirs. **You must make these arrangements with our office no later than the last filing date indicated on this announcement. You must advise our office in writing, by the last filing date contained in this announcement where you intend to take this exam.** Please note that State exams cannot be given at our test site.

**APPLICATION DEADLINE POLICY:** All completed applications along with application fees or proofs of waiver must be submitted to the Delaware County Personnel Department by 4:30pm on the date of last file as listed on the Examination announcement. Applications received via U.S. Mail will be accepted only if received on or before the last file date. Applications that are received after the Application Deadline and are not received in the Personnel Department by the last file date will not be accepted.

**REASONABLE ACCOMMODATIONS, SPECIAL ARRANGEMENTS, ALTERNATE TEST DATES, MILITARY PERSONNEL:**

If you require reasonable accommodations as a disabled person, or special testing arrangements as one in need of religious accommodation, or are an alternate test date candidate (in accordance with Alternate Test Date Policy), or an active member of the military away from the area on the scheduled test date, clearly indicate this fact on the application. All such requests must be supported by appropriate documentation. If you are unable to take this examination due to an emergency situation, and you wish an alternate test date, you **MUST** call the Delaware County Personnel Office, with your request, by noon of the Monday following the test date.

**\*\*\*Religious Accommodation\*\*\*** Most written tests are held on Saturdays. If you cannot take the test on the announced test date due to a conflict with religious observance or practice, check the box under Special Arrangements. We will make arrangements for you to take the test on a different date (usually the following Monday).

**\*\*\*Handicapped Persons:\*\*\*** If special arrangements for testing are required, please indicate this on your application.

**\*\*\*Active Duty Military Personnel:\*\*\*** Pursuant to Section 243b of the Military Law, applicants who are unable to take this exam on the regular exam date because of active military duty may be eligible to take a special military makeup examination. If you are on active military duty and unable to take this exam on the regularly scheduled exam date, please indicate this on your application. You will then be sent additional information regarding a military makeup exam.

**\*\*\*Veterans or Disabled Veterans:\*\*\*** Who are eligible for additional credit must submit an application for veteran's credit with their application for examination or at any time between the dates of their application for examination and the date of the establishment of the resulting eligible list. Applications for veteran's credit are available from this office. Veteran's credits can only be added to a passing score. Effective January 1, 1998, the State Constitution was amended to permit a candidate **currently in the armed forces** to apply for and be conditionally granted veteran's credit in examinations. Any candidate who applies for such credit must provide proof of military status to receive the conditional credit. **No credit may be granted after the establishment of the list.** It's the responsibility of the candidate to provide appropriate proof, as defined in Section 85 of the Civil Service Law, that the candidate received an honorable discharge or was released under honorable conditions in order to be certified at a score including veteran's credits.

**\*\*\*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 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.

**DELAWARE COUNTY IS AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER**

**DELAWARE COUNTY PERSONNEL OFFICE  
CARRARA KNOETGEN, PERSONNEL OFFICER**