



PROMOTION EXAMINATION

Table with 4 columns: Examination No. & Title, Salary Grade, Beginning Salary, Non-Refundable Processing Fee (Waivers Available). Rows include Auditor 3 and Principal Accountant.

Multiple-Choice Test To Be Held: AUGUST 8, 2026

Applications MUST Be Submitted Online or Postmarked By: JUNE 24, 2026

You may be assigned to either Saturday or Sunday to take your test. You cannot request or change your scheduled day.

ONLINE APPLICATION PROCESS AVAILABLE at https://www.cs.ny.gov/jobseeker

*Salary: \$125,778 (Teachers' Retirement)
**Salary: \$129,847 (Bridge Authority), \$125,778 (Teachers' Retirement), \$104,189 (Thruway)

Due to current testing space limitations, candidates may need to travel to a test site to take this examination. Candidates will be notified of their test site location on their admission notice.

Interdepartmental promotion examination open to all qualified employees of New York State.

For Promotion in State Departments, Facilities, and Agencies

- 1. Within Promotion Units 2. Within Entire Departments 3. To Other Departments

Minimum Qualifications: On or before August 8, 2026, you must be a qualified employee of New York State and have had 45 days of permanent competitive, non-competitive NY HELPS***, or 55-b/55-c service as shown below.

For Exam No. 31-476020:

- Either A. an Auditor 2;
Or B. an Associate Accountant (State Accounts and Systems), Associate Accountant, Auditor 2 (Abandoned Property), Auditor 2 (Employment & Training), Auditor 2 (Forensic), Auditor 2 (Insurance Premium), Auditor 2 (Medicaid), Auditor 2 (Municipal), Auditor 2 (Public Utilities), Supervising Accountant, Associate Health Care Fiscal Analyst****, Auditor 2 (Fiscal Systems)****, Auditor 2 (Unemployment Insurance)****, Auditor 2 (various Tax parenthetics)****, Financial Services Examiner 2****, Internal Auditor 2****, Internal Auditor 2 (Systems)****, Internal Auditor 2 (Investments & Cash Management)****, Management Specialist 2****, Management Specialist 2 (various parenthetics)****, Medicaid Integrity Specialist 2 (Financial Analysis)****, State Program Examiner 2****, or State Program Examiner 2 (Systems)****.

For Exam No. 31-477020:

- Either A. an Associate Accountant or Supervising Accountant;
Or B. an Associate Accountant (State Accounts and Systems), Auditor 2, Auditor 2 (Abandoned Property), Auditor 2 (Employment & Training), Auditor 2 (Forensic), Auditor 2 (Insurance Premium), Auditor 2 (Medicaid), Auditor 2 (Municipal), Auditor 2 (Public Utilities), Associate Health Care Fiscal Analyst****, Auditor 2 (Fiscal Systems)****, Auditor 2 (Unemployment Insurance)****, Auditor 2 (various Tax parenthetics)****, Financial Services Examiner 2****, Internal Auditor 2****, Internal Auditor 2 (Systems)****, Internal Auditor 2 (Investments & Cash Management)****, Management Specialist 2****, Management Specialist 2 (various parenthetics)****, Medicaid Integrity Specialist 2 (Financial Analysis)****, State Program Examiner 2****, or State Program Examiner 2 (Systems)****.

****If qualifying for one or both of these promotion examinations based upon service in one of the qualifying titles with an asterisk, **you MUST submit a list of qualifying coursework with your application** which shows that you have 24 semester credit hours **in accounting, auditing, or taxation**. You must provide the course name, the number of semester credit hours received, and the name of the accredited college/university attended. **Only courses with the word accounting, auditing, or taxation in the course title are considered qualifying.** *Although you may have received credit for courses such as business law, economics, statistics, or finance as part of an accounting curriculum, these courses cannot be counted toward the required 24 semester credit hours.* **FAILURE to provide the course listing will result in disqualification.**

- Only the title or titles listed are qualifying.
- If you expect to meet the educational requirements by **January 31, 2027**, you can take the test. You **MUST** submit proof of successful completion of the educational requirements to the hiring agency at the time of the employment interview or you will not be considered for appointment. Failure to meet the educational requirements by **January 31, 2027**, may result in your removal from the eligible list.
- Your required educational credentials must have been awarded by an educational institution accredited by a regional, national, or specialized agency recognized as an accrediting agency by the United States (U.S.) Department of Education/Secretary of Education. If awarded by an institution outside of the U.S. and its territories, you must provide independent verification of equivalency. A list of companies that provide these services (fees must be paid to the company you choose) can be found at: <http://www.cs.ny.gov/jobseeker/degrees.cfm>. You will be required to provide this information to the hiring agency at the time of interview.

If you were permanently appointed to a qualifying title on or before June 24, 2026, and have served continuously in this title since that date, you are eligible to file for this examination.

****If you were permanently appointed via the New York Hiring for Emergency Limited Placement Statewide (NY HELPS) program to a qualifying title in the non-competitive class on or before June 24, 2026, and have served continuously in this title since that date, you may apply for this examination.*

*****If you were permanently appointed to a qualifying title and had provisional service in the same title immediately preceding the permanent appointment, such provisional service may be counted towards meeting the time in title required to apply for this examination. Your provisional appointment must have been on or before June 24, 2026, to qualify for this examination.*

Qualifying Experience For Appointment From The Eligible List: After one year of service described in the Minimum Qualifications, successful candidates will be qualified for appointment from the eligible list.

Employees appointed via the NY HELPS program to a qualifying title in the non-competitive class will have their names restricted from appointment from the eligible list until their position is covered-in to the competitive class by action of the New York State Civil Service Commission or otherwise obtain permanent competitive status in the position.

If you have received a permanent appointment to a qualifying title listed and served provisionally in that title immediately preceding your permanent appointment, such provisional service may be counted towards meeting the time in title required for appointment from the eligible list.

Eligibles who meet the "B" qualifications, and who are subsequently appointed to an "A" title, may request to have their name added to the "A" list, once they have completed the time in title year(s) of service in the "A" title. The request should be submitted in writing to the NYS Department of Civil Service, Albany, New York 12239; Attention: S3/SER.

Order of Certification: The order of certification of this eligible list will be:

1. Department "A" eligibles
2. Department "All" eligibles
3. Interdepartmental "A" eligibles
4. Interdepartmental "All" eligibles

The Positions: These positions exist in various State agencies and are located statewide.

Duties: As an **Auditor 3**, you would plan, direct, and monitor comprehensive audits, examinations, and appraisals of accounting records and financial affairs, of public, for profit, and non-profit organizations and businesses to ensure that accounts are maintained in compliance with governing laws, rules, regulations and contracts. You would function as an administrative supervisor of multiple audit teams each led by an Auditor 2, and may oversee the operations of a district office. You would review audit work of assigned staff for accuracy, adherence to schedules and compliance with applicable regulations.

As a **Principal Accountant**, you would plan, direct, and oversee a staff of accountants and/or auditors who may perform a variety of accounting and/or auditing assignments requiring advanced knowledge of accounting theory. You would oversee staff performing analysis and evaluation of accounting financial statements and preparation of reports; auditing for compliance with governmental rules and regulations; and auditing accounting systems, financial statements, or records.

Subject of Examination: To be considered for appointment to this title, you must pass the **multiple-choice test**. The **multiple-choice test** evaluates your knowledge, skills, and/or abilities in the following areas:

1. **Analyzing and evaluating information** - These questions test for the ability to analyze, interpret, and draw reasonable conclusions from information presented in text, data, images or symbols. This may involve identifying a significant problem or issue; focusing on relevant data and text; identifying trends, relationships, and significant features; assessing relevant alternatives; suggesting or evaluating possible conclusions; and applying logical principles to information provided.
2. **Working and interacting with others** - These questions test for knowledge of how to effectively approach work and maintain professional relationships with others in the workplace. Each question presents a situation and a number of possible approaches for handling it. Question topics may include working with supervisors and coworkers, interacting with members of the public, handling conflict, and managing workplace demands and priorities. The questions are not specific to any job title or place of work.
3. **Preparing reports and official documents** - These questions test for the ability to prepare reports and other official documents for use within and among governmental agencies, in legal or regulatory settings, or for dissemination to the public. Some questions test for a knowledge of grammar, usage, punctuation, and sentence structure. Others test for the ability to present information clearly and accurately, to use the proper tone, and to organize paragraphs logically and comprehensibly.
4. **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 their 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.
5. **Understanding and applying administrative principles** - These questions test for knowledge of how to effectively manage and direct an organization or an organizational segment. These questions cover such areas as developing objectives, formulating policies, making decisions, forecasting and planning, developing personnel, organizing and coordinating work, communicating information, providing leadership, and delegating authority and responsibility.
6. **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.

Test Guide & Sample Test Material: A General Guide to Multiple-Choice Tests is available at <http://www.cs.ny.gov/testing/testguides.cfm>. If Sample Test Material is available for a subject area described above, it can be found at <http://www.cs.ny.gov/testing/sampletestmat.cfm>.

If you pass, your seniority credit(s), if any, will be included in the computation of your final score. Your final score on the eligible list will be determined after adding any Veterans' credits.

Credit For Seniority: Seniority is credited at the rate of one credit for each five-year period (or fraction thereof), excluding the first year of service.

Admission To The Test: If approved for a multiple-choice test, you will receive an admission notice which will indicate your assigned test date and the way your test will be administered. Your test may be administered with paper and pencil or online at a state test site. **You cannot request to change your scheduled day or request a specific type of test administration.**

Applicants are required to have a Personal NY.gov account and keep their email address up to date. The Department of Civil Service and other state agencies will communicate with you through email correspondence. This may include notification of your application status, your test arrangements, examination results, and canvassing you for interest in appointment. It will be important for you to keep your email address, phone number, and mailing address current by logging into <https://www.cs.ny.gov/home/myaccount>.

How To Apply: You will need a **personal NY.gov ID** to apply for these examinations. If you do not have a **personal NY.gov account**, please [create an account](#).

- Online our Internet address is <http://www.cs.ny.gov/jobseeker>; or
- Download an examination application [NYS-APP form](#); or
- Email cs.sm.examinfo@cs.ny.gov to request NYS-APP forms; or
- Obtain an NYS-APP form from a state agency or facility personnel/business office; or
- Request NYS-APP form by calling the Department of Civil Service in the Albany area at 518-457-2487 or toll free at 1-877-697-5627.

The NYS Department of Civil Service reserves the right to reject for lateness or to accept applications filed after the advertised filing period. All statements you make on your application are subject to investigation.

ADDITIONAL INFORMATION

NEW YORK STATE IS AN EQUAL OPPORTUNITY EMPLOYER: It is the policy of the State of New York to provide for and promote equal opportunity employment, compensation, and other terms and conditions of employment without unlawful discrimination on the basis of age, race, color, religion, disability, national origin, gender, sexual orientation, veteran or military service member status, marital status, domestic violence victim status, genetic predisposition or carrier status, arrest and/or criminal conviction record, or any other category protected by law, unless based upon a bona fide occupational qualification or other exception.

RELIGIOUS ACCOMMODATION: Most multiple-choice tests are held on Saturdays. If you cannot take the test on the announced test date, due to a conflict with a religious observance or practice, check the box under "Religious Accommodation." We will make arrangements for you to take the test on a different date (usually the following day).

REASONABLE ACCOMMODATIONS IN TESTING: It is the policy of the Department of Civil Service, in accordance with the New York State Human Rights Law and the Americans with Disabilities Act, to provide qualified persons with disabilities equal employment opportunity and equal opportunity to participate in and receive the benefits, services, programs, and activities of the Department. It is the policy of the Department to provide such persons reasonable accommodations and reasonable modifications as are necessary to provide equal opportunity. Persons with disabilities who require an accommodation to participate in an examination must note this on their application. Further information is available from the Test Accommodation Unit of the Department of Civil Service at Testaccommodation@cs.ny.gov.

ADMISSION TO EXAMINATION: Notice to appear for the test may be conditional as review of applications may not be made until after the test. If you have not received your notice to appear for the multiple-choice test three days before the date of the test, email us at AdmissionNotices@cs.ny.gov. Please provide your first and last name, address, and the last four digits of your social security number, and we will provide you with the information you need to attend your multiple-choice test. If you have an issue other than not receiving your admission notice, please contact our office at (518) 474-6470 in the Albany area or toll free at 1-877-697-5627. Please leave a clear concise message and provide your first and last name, last four digits of your social security number and a daytime phone number.

TAKING STATE AND LOCAL EXAMINATIONS SCHEDULED FOR THE SAME DAY: If you have applied to take a multiple-choice test announced by either one or several local jurisdictions (county, town, city) scheduled to be held on the same test date as this multiple-choice test, you must notify each of the local jurisdictions no later than two weeks before the test date to make arrangements for taking all tests at one test site. All tests will be held at the state examination center. For your convenience, contact information for all local civil service agencies is available on our website at: <http://www.cs.ny.gov/jobseeker/local.cfm>.

ELIGIBILITY FOR EXAMINATION: To be considered a qualified employee eligible to compete in this examination, you must be employed in, or on leave from, the specified department or agency on a permanent or contingent permanent basis in the competitive class, or in the non-competitive class or labor class if specifically noted on this announcement (or be on an appropriate preferred list), and have the specified time in the specified title or salary grade. You may not compete in a test for a title if you are permanently employed in that title (unless you are still on probation) or in a higher direct line of promotion.

CELL PHONES OR ELECTRONIC/COMMUNICATION DEVICES AT THE TEST SITE: The use of cell phones, beepers, headphones, or any electronic or other communication devices at your personal testing site or in the test room, hallways, restrooms, building, grounds, or other areas, except as expressly authorized by the Department of Civil Service, could result in your disqualification.