UNEMPLOYMENT INSURANCE FIELD DEPUTY - 11451

HOW TO PREPARE BOOKLET

State of Alabama Personnel Department
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I. Introduction

A written examination is being given in order to establish a register for the classification of Unemployment Insurance Field Deputy. The purpose of this booklet is to help you prepare for the written exam. Since all the material you will need to take the exam will be provided at test administration, you will not be allowed to bring this booklet to the exam with you.

II. The Job

Unemployment Insurance Field Deputy positions are with the Department of Labor (formerly the Department of Industrial Relations) at locations statewide. Employees in this class perform a variety of technical auditing, investigative, and advisory duties to determine compliance with the taxing and benefit-paying provisions of the unemployment compensation law. Work, which may be performed in a specified territory, includes conducting a variety of audits and investigations of employers' general books, payrolls and related records, collecting delinquent taxes, establishing deferred tax payment plans, and providing advisory and interpretative services in accordance with the taxing law and administrative regulations. Public contact duties comprise an important part of the work. While field assignments are conducted independently, work is performed under the limited supervision of a technical superior who provides advice and instruction on more difficult assignments. Supervision is dependent upon the complexity of assignments; more difficult work is subject to closer control and review.

III. The Examination

The examination for this classification is a multiple-choice exam. A multiple-choice exam is designed to measure specific knowledges and abilities. The test is divided into seven sections with each section measuring a different knowledge or ability. Applicants are presented with a test question and four possible responses to that question. Applicants then select the BEST possible response to the question.

During the exam, you will be required to respond to approximately 98 questions regarding seven topics. You will have 3 hours to respond to the items.

IV. How The Written Examination Was Developed

A study of the Unemployment Insurance Field Deputy classification was conducted before developing the examination. Employees who work in this position and their supervisors participated in this study to determine the job duties performed by Unemployment Insurance Field Deputies as well as the knowledges and abilities an Unemployment Insurance Field Deputy must possess in order to perform the job duties of the position.

The study showed that the following knowledges and abilities are associated with the job duties of the position. An Unemployment Insurance Field Deputy must possess the following knowledges and abilities their first day of work before training:

K01. Knowledge of accounting principles such as debits, credits, and entities as needed to audit employer accounts.

K02. Knowledge of accounting records such as general ledgers, payroll records, checking and savings account records, tax records, and receipts as needed to audit employer accounts.
K03. Knowledge of manual and computerized accounting systems as needed to audit employer accounts.

K04. Knowledge of income tax accounting to include corporate and individual forms and liabilities as needed to audit employer accounts and provide assistance to employees and employers.

K15. Knowledge of the English language to include grammar and punctuation as needed to compose text and narratives.

K16. Knowledge of basic computer functions such as word processing and internet usage as needed to generate general correspondence and to seek out and find information concerning businesses and their status in regard to unemployment compensation tax law compliance.

K17. Knowledge of math to include addition, subtraction, multiplication, division, decimals, percentages, and fractions as needed to perform calculations.

A01. Ability to communicate orally in group and one-on-one situations as needed to obtain and convey information.

A02. Ability to establish and maintain effective working relationships with diverse levels of personnel to include subordinates, superiors, government officials, attorneys, employers, and the general public as needed to perform job duties in a professional and efficient manner.

A03. Ability to plan and organize to include time management and self-monitoring of time spent on projects and research as needed to meet deadlines, allocate resources, and achieve objectives.

A04. Ability to conduct research as needed to seek out and find information concerning unemployment compensation tax law, locate businesses, etc.

A05. Ability to read, comprehend, and apply technical (UC tax laws, procedure manuals, etc.) and non-technical information as needed to conduct research and ensure compliance with unemployment compensation tax law.

A06. Ability to conduct audits as needed to determine unemployment compensation tax compliance.

A07. Ability to write correspondence and technical documents such as letters, memoranda, and progress reports to include structure, organization of documents and spelling and grammar as needed to comply with departmental policies and regulations, identify problems, comply with requests, monitor work, obtain/provide/exchange information.

A08. Ability to interpret numerical data as needed to prepare and/or review reports, organize and summarize data, review audit information, and ensure compliance with UC Tax laws.
A09. Ability to remain calm in stressful situations to include communicating with people with conflicting views, dealing with indignant individuals, and remaining impartial as needed to maintain maximum public support for the Alabama Department of Industrial Relations.

A10. Ability to analyze situations/problems as needed to determine what problem exists and what possible solutions exist.

A11. Ability to implement solutions as needed to solve problems/situations.

A12. Ability to check detail such as identifying incorrect coding and recognizing whether provided information complies with requirements as needed to ensure accuracy and usefulness of information collected/entered.

A13. Ability to compile and analyze data as needed to gather and review employer and claimant data, prepare reports, and provide guidance.

The examination for Unemployment Insurance Field Deputy will measure the ten knowledges and abilities that appear above in bold print. The remaining abilities and knowledges cannot be measured by a written test and must be demonstrated during the probationary period if you are hired as an Unemployment Insurance Field Deputy.

V. What To Do Before You Come To Take The Examination

Here are some suggestions for what to do before the examination and for getting to the exam location on the correct day, on time, and with the proper materials that you will need to take the examination.

- Get there early. Give yourself plenty of extra time to get to the test center and to park. If you are rushed and late, you will be upset when you get there. Plan to get there before the scheduled exam time.

- Do not bring this booklet or any study materials with you to the exam location. This includes notes and any manuals and source documents that you may have used to prepare for the examination. All test materials needed for the examination will be provided.

- You must bring the test schedule card that you received from the State of Alabama Personnel Department. This card lists the examination title, location of exam, and date, day, and time of examination.

- You must bring two sharpened #2 lead pencils.

- You must also bring picture identification to the exam location. This may be your driver license, a military identification card, or a passport.

- You may bring a calculator to use for the examination. Small solar powered or battery operated calculators that perform basic functions such as addition, subtraction, multiplication, division, square roots, or percentages are allowed. Calculators that plug-in, utilize tape, have word processing, spelling, thesauruses, or other storage and retrieval capabilities (except basic memory functions) are not allowed. Calculators that are a feature on a cell phone are not permitted. Calculators are subject to inspection by exam monitors. Applicants may not borrow or share calculators at the exam site.
Test Taking Tips

- **Listen** to the test monitors and follow their instructions carefully.

- If you are not sure of an answer, **go with your first choice**.

- Work through the test **without spending too much time on any one item**.

- If you cannot decide on the best answer to a question, **skip it and go back to it later**.

- Use your watch or the clock in the room to **keep track of your time** during the test.

- It is to your advantage to **answer as many questions as possible**, even if you must guess.

- **Mark your answers on the Scantron answer sheet**. You may write in the test booklet, but only answers clearly marked on the Scantron answer sheet can be given credit.

- If you have a question at **any time before or during the exam**, **ask the monitor for assistance**.
VI. How To Prepare Using This Guide

This Pretest Booklet can be used as a practice guide. The questions contained in the booklet are representative of the type of questions that will be on the actual examination. Familiarize yourself with the sample questions that begin on page 8. The answers to each question are provided on page 14. You should read the instructions and answer each question carefully. Like the examination questions (all of which are multiple-choice), the sample items are presented in the following categories:

Section I. Knowledge of accounting principles
Section II. Ability to interpret numerical data
Section III. Knowledge of basic mathematics
Section IV. Knowledge of the English language
Section V. Ability to check detail
Section VI. Ability to analyze technical and non-technical information
Section VII. Ability to plan and organize

The sample items which follow are representative of each type of item that will appear on the exam. They are not necessarily based on the same information, diagrams, etc., as the actual exam. All questions will be multiple-choice.

In addition, please review the General Instructions to Candidates Taking Written Examinations provided at the exam site on the day of the test.

PLEASE READ ! ! ! The examination will not test any specific knowledge of Unemployment Compensation laws, rules, regulations, and/or procedures. The information provided in this study guide and the information provided on the examination is used only to test your ability to read and apply standards and rules and regulations. Your recall of Unemployment Compensation specific knowledge or procedures is not tested. DO NOT use any previous knowledge or exposure to Unemployment Compensation laws, rules, regulations, and/or procedures to respond to examination questions. Only use the information provided with the examination question. The information provided as part of the exam or this study guide may or may not reflect current Unemployment Compensation laws, rules, regulations, and/or procedures.
VII. Sample Test Questions

Section I. Knowledge of accounting principles

INSTRUCTIONS: You are required to make the entries indicated below. Some of these are entries to record original transactions and some are adjustments of previous entries. For questions 1-2, indicate the appropriate entry for the transaction specified.

1. Record payments to vendors of accounts payable.
   A. Accounts payable
      Supplies
   B. Accounts payable
      Cash
   C. Supply expense
      Accounts payable
   D. Inventory
      Cash

2. Write off prepaid insurance.
   A. Cash
      Prepaid insurance
      Insurance payable
      Insurance expense
   B. Insurance payable
      Insurance expense
   C. Cash
      Prepaid insurance
      Insurance expense
   D. Insurance expense
      Prepaid insurance

INSTRUCTIONS: Questions 3-5 are designed to test your knowledge of bookkeeping terminology and procedures. Choose the term that best fits each description.

3. The ____________ is a collection of all asset, liability, owners’ equity, revenue, and expense accounts.
   A. General Ledger
   B. Profit and Loss Statement
   C. Balance Sheet
   D. Check Register

4. A credit to an expense account ____________.
   A. increases expenses
   B. decreases equity
   C. increases assets
   D. increases equity
5. What function do accounting journals serve in the accounting process?

   A. recording  
   B. classifying  
   C. summarizing  
   D. reporting

Section II. Ability to interpret numerical data

INSTRUCTIONS: Question 6 involves balancing. This question is designed to determine your ability to detect an incorrect total and trace it back to its source. This requires you to find the incorrect number in the grid.

The grid consists of four numbers across and four numbers down, followed by the total at the end of each row and column. To determine the location of the incorrect number you must total each column (down) and each row (across). Find which row and column do not total properly. Then go to the box where this row and column meet and the number there will be the error. Then, review the Multiple-Choice options and select the letter that corresponds to the number that is incorrect.

NOTE: The incorrect number may be found anywhere on the grid, even in the totals. The number may be either too large or too small, so be very careful as you are arriving at your totals.

6. 

<table>
<thead>
<tr>
<th>7</th>
<th>14</th>
<th>3</th>
<th>8</th>
<th>32</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>9</td>
<td>11</td>
<td>7</td>
<td>30</td>
</tr>
<tr>
<td>12</td>
<td>4</td>
<td>8</td>
<td>6</td>
<td>30</td>
</tr>
<tr>
<td>9</td>
<td>3</td>
<td>13</td>
<td>8</td>
<td>33</td>
</tr>
<tr>
<td>33</td>
<td>28</td>
<td>35</td>
<td>29</td>
<td>125</td>
</tr>
</tbody>
</table>

   A. 7  
   B. 8  
   C. 9  
   D. 13

Section III. Knowledge of basic mathematics

INSTRUCTIONS: For questions 7-8, calculate the following:

7. An employee has an annual salary of $26,965. After he arranges to have deducted from his salary 12% for the purchase of bonds, 17% for federal withholding tax, and 3% for a retirement fund, what is the amount of his monthly check?

   A. $1,528.02  
   B. $1,507.98  
   C. $1,597.88  
   D. $1,697.88
8. In the fiscal year of 1991-1992, a total of 109,782 child labor permits were issued, 2/3 of which were for males. The monthly average for males was closest to

A. 3659  
B. 6099  
C. 6861  
D. 9149

Section IV. Knowledge of the English language

INSTRUCTIONS: For questions 9-11, only one of the four sentences is grammatically correct. Choose the sentence which is correct.

9. A. Bill and Bob are more athletic than he, but John is the brighter of all three.  
B. Bill and Bob are more athletic than he, but John is the brightest of all three.  
C. Bill and Bob are more athletic than him, but John is the brightest of all three.  
D. Bill and Bob are more athletic than him, but John is the brighter of all three.

10. A. He use to visit when he was supposed to.  
B. He use to visit when he was suppose to.  
C. He used to visit when he was suppose to.  
D. He used to visit when he was supposed to.

11. A. When a good actress cries, she feels real sad.  
B. When a good actress cries, she feels really sadly.  
C. When a good actress cries, she feels really sad.  
D. When a good actress cries, she really feels sad.

Section V. Ability to check detail

INSTRUCTIONS: Question 12 contains a series of letters. For this question, determine how many C’s are in the series and mark the appropriate answer.

12. OOCCCOOCOCOCCCCOOOOCCCCCOOCCOCOOCOCO

A. 17  
B. 18  
C. 19  
D. 20
Section VI. Ability to analyze technical and non-technical information

INSTRUCTIONS: Questions 13-14 are based on the following reading selection and should be answered only on the basis of the information in that selection.

WHAT IS A GOVERNMENTAL ENTITY

State Governmental Units - The law provides that "The whole of state government is considered to be one single entity." Therefore, the various departments, agencies, boards, commissions or other instrumentalities which administer the various functions of the government of the State of Alabama are covered and liable for the payment of the costs of paying unemployment benefits to their workers.

Local Government - A local governmental entity consists of each county, each city or town, each school district or each instrumentality of any single local governmental entity or one organized and operated jointly by two or more entities.

Local Governmental Instrumentalities - These are defined as being separately organized and operated independent organizations of a county or municipality to carry on some function of government for the city or county, or jointly, with power to hire, supervise and discharge its own employees, and generally to sue or be sued in its own name, to contract, or to hold and convey real and personal property. Examples are: Housing authorities, water and sewer boards, industrial development commissions.

13. Which of the following are local governmental entities according to the selection?
   I. Birmingham Fire Department
   II. City of Gadsden
   A. Only I
   B. Only II
   C. Both I and II
   D. Neither I nor II

14. Which of the following are characteristics of a local governmental instrumentality according to the selection?
   I. Having the power to levy and collect taxes
   II. Having the power to legislate and enforce laws
   A. Only I
   B. Only II
   C. Both I and II
   D. Neither I nor II
Section VII.  Ability to plan and organize

INSTRUCTIONS: Read the following scenario. Then read and respond to questions 15-16. Base your responses on the situation only, not on previous experience. Select the most appropriate choice. Consider each question to be a separate situation, and answer each question independently of the others.

Scenario I
You have ten projects you are responsible for completing by the deadlines given. It is now January 1st. All of these projects must be completed this year. Assume you have a forty-hour workweek with no overtime allotted. Each project has specific parameters in which you must work. The number of clerical hours and the number of professional hours that have been projected to complete the project are also provided in the table. The professional hours needed to complete the projects are estimates of the time you will spend on the projects yourself. The number of clerical hours needed to complete the projects are estimates of the time your assistant will spend on the projects. Unless specifically stated, you cannot receive assistance from other professional or clerical staff. The level of importance of the projects is in parenthesis next to the project number. Projects with deadlines of high levels of importance take precedence over projects with low and medium levels of importance. You can negotiate low priority project deadlines with your supervisor. The deadlines of medium and high level importance projects can only be changed by your supervisor.

<table>
<thead>
<tr>
<th>PROJECT</th>
<th>DEADLINE</th>
<th># OF CLERICAL HOURS</th>
<th># OF PROFESSIONAL HOURS</th>
<th>PARAMETERS OF PROJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (high)</td>
<td>November 20</td>
<td>25</td>
<td>300</td>
<td>You cannot work on this project while working on project 8. You may have other clerical personnel assist you in this project.</td>
</tr>
<tr>
<td>2 (low)</td>
<td>June 8</td>
<td>29</td>
<td>82</td>
<td>You cannot work on this project while working on project 4.</td>
</tr>
<tr>
<td>3 (low)</td>
<td>June 15</td>
<td>21</td>
<td>65</td>
<td>You may have other professional staff assist you on this project. This project has 3 steps that have to be done in order and independently. Step 3 of project 7 must be completed prior to beginning step 2 of this project.</td>
</tr>
<tr>
<td>4 (medium)</td>
<td>March 5</td>
<td>65</td>
<td>35</td>
<td>You cannot work on this project while working on project 8. This project has three steps that must be completed independently and in order.</td>
</tr>
<tr>
<td>5 (low)</td>
<td>September 25</td>
<td>102</td>
<td>215</td>
<td>A consulting firm has been contracted to assist you on this project. They will provide clerical and professional assistance; however you will still dedicate the 102 clerical hours and 215 professional hours to this project. This project has 6 steps.</td>
</tr>
<tr>
<td>6 (high)</td>
<td>April 3</td>
<td>12</td>
<td>120</td>
<td>You must have the final product approved by your supervisor before submission which will add approximately two weeks to your working time.</td>
</tr>
<tr>
<td>7 (low)</td>
<td>April 9</td>
<td>85</td>
<td>160</td>
<td>This project has five steps; step 2 and 3 can be done concurrently but all other steps must be done independently and in order.</td>
</tr>
<tr>
<td>8 (high)</td>
<td>December 31</td>
<td>45</td>
<td>22</td>
<td>The final product of project 10 and step 3 of project 5 must be completed prior to beginning this project.</td>
</tr>
<tr>
<td>9 (medium)</td>
<td>June 8</td>
<td>25</td>
<td>80</td>
<td>Your assistant is affected by the outcome of this project; therefore, you must use other clerical staff to assist you.</td>
</tr>
<tr>
<td>10 (medium)</td>
<td>March 20</td>
<td>48</td>
<td>18</td>
<td>You cannot work on this project while working on projects 6 or 7. You cannot begin this project until step 2 of project 4 is completed.</td>
</tr>
</tbody>
</table>
15. It is March 1st and you have completed Projects 4, 10, and 7. Which of the following project(s) must you have already started working on to meet the deadlines set?

A. Project 6, 2, and 9  
B. Project 6 and 2  
C. Project 6  
D. Project 6 and 9

16. Which of the following combinations of projects would be plausible to begin work on concurrently?

A. Projects 4 and 10  
B. Projects 2 and 9  
C. Projects 10 and 6  
D. Projects 7 and 10
Answers to Sample Questions

Section I. Knowledge of accounting principles
1. B
2. D
3. A
4. B
5. A

Section II. Ability to interpret numerical data
6. C

Section III. Ability to perform mathematical computations
7. A
8. B

Section IV. Knowledge of the English language
9. B
10. D
11. D

Section V. Ability to check detail
12. B

Section VI. Ability to analyze technical and non-technical information
13. B
14. D

Section VII. Ability to plan and organize
15. C
16. B
VIII. Banded Scoring

When the written exam for Unemployment Insurance Field Deputy is graded, the scores will be grouped into bands. When you receive notification of how you performed on the exam, you will not be given a numerical score (i.e., 67 out of 80, 93 out of 100). Rather, you will be informed into which band (i.e., 1, 3, 6, 10) your score fell. The following information is provided to help you understand the banding procedure.

What is banding?

Banding is one way to reduce the impact of fluctuations in test scores that do not provide meaningful information about differences in the ability to perform the job. One important purpose of testing is to identify the differences in test scores that reflect real differences among candidates. Banded scoring is a statistical procedure for grouping raw test scores that statistically are not meaningfully different from one another. In banded scoring, bands are set objectively and statistically. They are not manipulated arbitrarily.

Misconceptions about banding.

There are many misconceptions about banding and the use of banded scores. Some of the most common misconceptions are listed below. Each misconception is followed by a clarification.

Misconception: Each band should have the same number of people.

We do not force bands to be a certain size. The people in a band are similar to each other in that statistically there is no meaningful difference in their scores. Sometimes Band 1 may be very large, and at other times it may be small. People’s scores determine the size of the bands. We never know how many people will be in each band until we receive the test scores.

Misconception: Band numbers have no meaning. I don’t have a score.

Band numbers do have meaning. Think of a band as a group of tied scores. Consider that in school two students with average grades of 94.5 and 94.3 would both be grouped into the same band. Just because one student made a 94.5 and one student made a 94.3, the teacher cannot be sure that 0.2 of a point means that the student who scored 94.5 is smarter or is a better student. The scores are so close to each other that they are basically the same.

For example, think of the achievement tests that children take in school. The fine print on these tests always informs you not to focus on the numerical score but rather on the comparative score, which uses some type of grouping technique such as percentiles, stanines, standard deviations, grade levels, etc. These grouping techniques are considered forms of banding. Banding compares your performance on the test to the other test takers’ performance and groups your score with others that are statistically the same.

Misconception: Band numbers are the same as letter grades.

Band numbers are not the same as letter grades. Band 1 does not equate to an “A,” Band 2 to a “B,” and so on. In school, a predetermined numerical range of scores (i.e., 90-100, 80-89, 70-79) equals an alphabetical value (i.e., A, B, C). This grading system is a form of banding. In this case, unlike grade school, the width of bands is not set in advance. Scores are banded only in relation to one another, so you compete against other test takers. The scores of all test takers determine the width of the bands, and your score is set in relation to the scores of your peers.
Misconception: A banded score on one test has the same value as a banded score on another test.

Banded scores are test specific and cannot be compared from test to test. Consider that a test taker scored 88 on one test, and the highest score of all test takers was 89. It is likely for this exam that the test taker who scored 88 would be in Band 1. However, if the same person scored the same grade on another test, and the highest score of all test takers was 100, he/she may be in Band 2 or Band 3. Candidates’ scores vary on each test, and since candidate scores determine the width of bands and into which band test takers fall, the value of a banded score varies from test to test.

Misconception: People with the most seniority who have been on the job longest should be in the top bands.

People with the most experience do not always fall into the top bands. Time spent in a job may not be the same as possessing a knowledge, skill, or ability needed to perform the job. The people with the strongest knowledges, skills, and abilities (or who did best on the exam) will be in the top bands. Some of the people in the top bands will have been in similar jobs for a long period of time, and others will have been in similar jobs for a short period of time. Years of service do not always equal proficiency. Candidates with seniority or experience do not automatically perform best on the test. Regardless of seniority, candidates who display the appropriate knowledges, skills, and abilities perform best on the test.

Misconception: A standing in Band 4 or below automatically indicates failure or ineligibility for jobs.

A band number of 4 or lower is not automatically equated with failure. For one test, there may only be 4 bands, and for another test, there may be 14 bands. So, your success on the test based on your position in a band varies from test to test. Your standing in a band does not indicate whether or not you pass or fail the test. The true test of success in your employment opportunities is whether or not you can be certified and considered for a job vacancy.

Misconception: Banding replaced the “Rule of 10.”

Banding did not replace the “Rule of 10.” The “Rule of 10” determines the number of bands to be certified. In the past, tied scores referred to an actual numerical score (e.g., two candidates with a score of 98.98 were considered tied) while now all of the scores within a band are considered tied.

Misconception: People in a band do not differ.

When several people are placed in the same band, it does not mean that those people do not differ at all. Instead, it means that their scores on the exam do not differ enough to be separate scores.
IX. Frequently Asked Questions About the Unemployment Insurance Field Deputy Job

Are there any vacancies for the Unemployment Insurance Field Deputy?
You may contact the personnel office of the Department of Labor to determine current or future vacancies.

How are vacancies filled for the Unemployment Insurance Field Deputy?
The top ten applicants on the register are sent to the Department of Labor for consideration. Since the banded scoring process is used, all of the scores within a band are considered tied. Therefore, all names within a band are certified out to the agency, which may include more than 10 names. The names of people not selected stay on the register to be considered for future jobs. Persons are usually hired at the minimum of the pay range.

How long will I remain eligible for appointment?
If you pass the examination, your name will remain on the employment register for two years from the date you were placed on the register. You will be notified by mail when to reapply.

When will I receive my test results?
Four to six weeks after completing the exam, you will receive a Notice of Examination Results postcard in the mail. This postcard will identify your score, or band placement, for the written exam. If you have not received your score within four to six weeks, you should call the State Personnel Department.

In addition to your band placement, you may also obtain your standing, or rank on the register, online at www.personnel.alabama.gov. From the home page, you should click on “Applicants” and then “Register Standings,” and follow the instructions. For security purposes, you must now create an online profile in order to access your standing.

What if I need to request Reasonable Accommodations?
If you would like to request special testing accommodations or have any questions concerning the test site or testing conditions, please contact the State Personnel Department at (334)242-3389.

What if I need to reschedule the written examination?
If there is a conflict in your schedule, and you are unable to attend the written exam at the time and date for which you have been scheduled, you must resubmit your Application for Examination. The State Personnel Department will schedule you for the next available administration of this written test.