



State of Arizona Accounting Manual

Topic 55 Payroll and Personnel
Section 14 **General Accounting Office (GAO)**
Accounting Intern Program

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INTRODUCTION

Accounting interns provide valuable services to the State of Arizona and its agencies, while gaining valuable practical work experience and training to further the interns' education. In order to establish a framework for the employment of accounting interns, the General Accounting Office Accounting Intern Program (the Program) has been created. This Program is administered by ADOA-GAO in cooperation with and for the benefit of State agencies. This SAAM section prescribes the policies adopted by the Program as well as other terms and conditions related to the Program.

This Program and this policy statement deals only with accounting interns (interns) hired in connection with this Program; it does not affect any other categories of interns or employees.

This policy does not create a contract for employment between any employee or intern and the State. Nothing in this policy changes the fact that all uncovered employees of the State are "at will" employees and serve at the pleasure of the appointing authority.

POLICIES

1. An intern hired through this Program:
 - 1.1. Is, and remains throughout his time in the Program, an employee of the GAO.
 - 1.2. May be assigned for duty to other units in ADOA or to units in other agencies.
 - 1.2.1. Such assignments must be documented by a memorandum of understanding (MOU) between the GAO and the agency to which the intern has been assigned for duty.
 - 1.2.1.1. Only one (1) MOU, covering any/all interns under this Program, is required between a given agency and the GAO.
 - 1.2.1.2. An MOU relating to this Program must be retained by the agency to which the intern has been assigned for duty for the retention period specified by LAPR.
 - 1.2.2. The agency and/or unit to which the intern has been assigned for duty will be responsible for his salary and ERE costs.

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2. Though an intern's duty post may be with another agency/unit, the intern remains an employee of the GAO and is, accordingly, subject to the Personnel Rules and the policies of the State Personnel System (SPS).
 3. An intern must be a fulltime student, as defined by the accredited college or university in which he is enrolled, and working towards a degree in accounting or finance.
 4. An intern must maintain his status as a fulltime student with the college or university he attends. This means that, while certain breaks between school sessions are allowed (e.g. summer vacation, extended holiday, etc.), a break in attendance or a reduction in hours that would cause a student to lose his fulltime student status will disqualify the individual from continuing as an intern for the State under this program.
 5. An intern's participation in the program must come about through a competitive selection process to include completion of the required reference and background checks as required by State Personnel System (SPS) policy.
 6. An intern will be compensated based upon a salary range established by the ADOA-HRD Classification and Compensation unit.
 7. All applicable Federal and State payroll taxes will be deducted from an intern's pay.
 8. An intern is not eligible to participate in the Arizona State Retirement System (ASRS) and ASRS contributions will not be deducted from his pay.
 9. An intern does not accrue annual and/or sick leave, nor does he accumulate credited service for length of service for annual leave or retirement benefit calculations.
 - 9.1. An intern is a temporary, part-time (.5 FTE) employee, whose working hours will be limited to fifteen hundred (1500) work hours in a calendar year.
 10. An intern's schedule (workdays and hours) is to be prepared by management at the beginning of each school term; it is to be communicated in writing (including transmission by email) to the intern.
 - 10.1. This schedule may be adjusted, as appropriate and as consistent with SPS Rules and Policies, but any adjustment requires specific, written management approval.
 - 10.2. An intern's schedule may not be adjusted merely to increase the hours of holiday pay which he may receive.
 - 10.3. An intern may not work more hours than those that have been scheduled.
 11. As a Temporary Employee, an intern is not eligible for employee benefits outlined in Title 2, Chapter 6 of the Arizona Administrative Code (AAC).

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12. An intern may receive holiday pay at the lesser of:
 - 12.1. The allowance, in hours, as outlined in AAC R2-5A-B601, or
 - 12.2. The number of hours the intern would otherwise be regularly scheduled to work on the day of the holiday.
13. A person working for the State may participate in the Program as an intern for no more than no more than eighteen (18) total calendar months.
14. An intern may continue to work as an intern for up to three (3) months after his graduation date. Not later than three (3) months after graduation an intern shall either:
 - 14.1. Complete his Program and end his internship, or
 - 14.2. Apply for a position and be competitively hired as a regular State employee.
15. An intern can operate a State vehicle to conduct State business, provided he has received the training mandated by ADOA Risk Management and otherwise complies with the provisions of SAAM Topic 50, *Travel*.
16. An intern is to be reimbursed expenses incurred on behalf of the State. Meals, lodging and travel are subject to the policies outlined in SAAM Topic 50, *Travel*.
17. Interns are required to complete all applicable, mandated employee training.
18. An intern may not be allowed to work without direct supervision; this means that an intern:
 - 18.1. Except when driving on State business, may not be scheduled to work at a time when a manager or supervisor is not expected to be present at the duty station.
 - 18.2. May not have his residence be his regular duty station.
19. This Program is, among other things, a method for identifying candidates for full-time employment. Reasonable efforts should be made to recruit those interns whose work, in terms of both quality and quantity, make them candidates for regular employment.
20. Any agency/unit interested in participating in the Program should notify the GAO by sending an email to gaopolicy@azdoa.gov.