



GAO Technical Bulletin

Arizona Department of Administration ♦ General Accounting Office

Subject: *Assistance for Professional Accounting Certifications* Issued: 07/15/02
Manual Section(s): N/A Effective: 07/15/02
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TO: Technical Bulletin Administrators
Human Resource Personnel
Payroll Personnel
All Agencies

FROM: D. Clark Partridge
State Comptroller

AUTHORITY

A.R.S. § 41-722 Powers and duties relating to finance
A.R.S. § 41-761 Personnel administration
A.R.S. § 41-763 Powers and duties of the director relating to personnel

DEFINITIONS

ADOA: Arizona Department of Administration.

AzGU: Arizona Government University.

CPE: Continuing Professional Education materials; the education required by a professional organization of its licensee to maintain a professional designation previously earned.

CPE Materials: Resources designed to help accounting professionals meet their CPE requirements.

Employee: A person employed by any branch of Arizona Government, whether full or part time, covered or uncovered, temporary or seasonal, on probation or not.

GAO: The General Accounting Office, a section within the Financial Services Division of the Arizona Department of Administration.

PAC: Professional Accounting Certification.

Preparation Materials: Resources designed to help candidates prepare to take a PAC examination.

Professional Accounting Certification: An accounting designation awarded by a professional organization to a candidate upon the candidate's fulfilling certain criteria involving a combination of examination, education and experience, limited to the following professional designations: Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), Certified Government Financial Manager (CGFM), Certified Internal Auditor (CIA), Certified Information System Auditor (CISA), Certified Management Accountant (CMA), Certified Public Accountant (CPA), and Certified Public Finance Officer (CPFO).

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INTRODUCTION

It is in the best interests of the State of Arizona and its employees involved in accounting, financial and budgeting activities to attain and maintain the highest standards of competence. The State, moreover, recognizes that such standards are determined and enforced by the diverse professional organizations that award the various accounting certifications. State employees should thus be encouraged to take those steps necessary to become professionally credentialed.

To promote this goal, the ADOA and the AzGU have cooperated in making PAC training resources, including preparation materials and CPE materials, available to qualified employees at no or low cost. This technical bulletin describes the PAC training resources currently available to employees and outlines the minimum requirements for their use.

Agency management is in the best position to ascertain agency needs and to determine how the program described in this publication is most effectively applied and administered. Nonetheless, these policies and guidelines are promulgated to promote reasonable uniformity in the treatment of State employees and to assist agency management in appropriately utilizing PAC training resources.

RESOURCES

As of the date of this publication, the following PAC training resources are available from the AzGU:

<i>Resource</i>	<i>Description</i>	<i>Price</i>
The MicroMash® CPA Review	A complete system of books and interactive software to help candidates prepare for the Uniform CPA Examination.	\$150.00
Wiley's CPA Examination Review Practice Software	An extensive set of online questions and answers representative of those asked or likely to be asked on the Uniform CPA Examination.	No Charge

Notice of the availability of additional PAC training resources, if any, will be posted to the AzGU Website and included in their catalogues. Such additional resources will also be subject to this policy and its related guidelines. Employee costs for and availability of PAC training resources are subject to change without notice. State and local sales taxes will be imposed as appropriate.

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POLICY

- 1) Access to and purchase of AzGU PAC training resources is to be granted only under the terms of a written policy and procedure document, published by the adopting agency, that conforms to the Guidelines outlined herein.
- 2) As circumstances may require, the GAO may, by the publication of future technical bulletins, expand the definition of a PAC to include additional professional accounting designations.

GUIDELINES

- 1) Those employees who wish to purchase or make use of AzGU PAC training resources may do so only if, except for those requirements involving qualifying experience, they have met—or can demonstrate the likelihood of their meeting within six months of purchasing or being granted access to the resources—all the requirements to take the examination and to be awarded the related certification.
- 2) Employees' purchase or use of AzGU PAC training resources is subject to the approval of agency management or those within each agency—such as an administrator of education—delegated such authority by agency management.
- 3) The PAC training resources made available by the AzGU may be limited in the number of units or, in the case of online resources, limited with respect to the number of users who may simultaneously be granted access. Availability and use will be on a first-come, first-served basis as determined by the AzGU or the software product under consideration. AzGU cannot guarantee that all requests to use or purchase PAC training resources will be granted or granted within a time frame that will accommodate the applicant's needs.
- 4) PAC training resources may be used or, if online, accessed from either home or work. Specific authority is granted employees to use State-owned computer equipment for this purpose.
 - a) While the use of State-owned equipment for this purpose is authorized, the use of State time is strictly prohibited.
 - b) In order to facilitate an employee's use of or access to PAC training resources, agency management may permit extended access to State buildings and computers before or after his or her scheduled working hours. Such permission is to be granted only under a written agreement, signed by the employee, that sets forth:
 - i) the hours for which extended access is to be granted;

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- ii) that extended access is provided for his or her convenience and at his or her request for the purpose of self-improvement;
 - iii) that no work of any kind is to be performed during such hours of extended access; and,
 - iv) that access to AzGU PAC resources is the only personal use of State equipment authorized.
- 5) Agency management may, at its discretion, allow an employee time off to sit for PAC examinations.
- a) Such an allowance shall be limited to examinations that require the physical presence of the employee at a designated examination location during prescribed hours.
 - b) Up to three such days may be allowed in any calendar year. These days can be for one or more PAC examinations during the year under consideration.
 - c) Up to three such days may be allowed for any PAC, irrespective of how many times and how many days he or she may require to pass all parts of a PAC examination.
 - d) Such time off shall be considered ordinary, straight time. Neither overtime nor compensatory time shall be accrued with respect to any time off allowed to take a PAC examination.
 - e) The employee shall provide agency management sufficient proof of his or her having taken the examination on the dates for which time off is claimed.
 - f) Agency management may limit the number of candidates who will be simultaneously allowed time off to sit for PAC examinations.
- 6) Agency management may, at its discretion, reimburse candidates for the cost of PAC preparation materials, whether such materials were provided by the AzGU or another source.
- a) No reimbursement shall be made until the employee provides proof of his or her having successfully passed the entire PAC examination.
 - b) An employee may be reimbursed for PAC preparation materials not purchased from AzGU. The amount of such reimbursement may be up to the highest price then in effect for any PAC preparation material offered by AzGU.
 - c) An employee may be reimbursed for preparation materials associated with several different PACs. An employee may not, however, be reimbursed more than once for the preparation materials associated with any one PAC.

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- d) An employee is not to be reimbursed for PAC preparation materials when he or she qualifies for reimbursement from some other source, such as the Veterans' Administration.
- 7) Reimbursement for CPE materials may be dealt with under a separate agency policy.
- 8) The provision of review and CPE materials by the State constitutes neither an endorsement of the products offered nor a guarantee as the candidate's success in attaining a PAC.
- 9) Registration for or purchase of AzGU PAC training materials will be effected using procedures and forms prescribed by the AzGU.

ON-LINE AVAILABILITY

Copies of this and other Technical Bulletins, including attachments when feasible and appropriate, are available for viewing and downloading from the Technical Bulletin Page of the General Accounting Office Website located at:

<http://www.gao.state.az.us>

AREAS IMPACTED

All State agencies.

CONTACTS

If you have any questions concerning this Technical Bulletin, please contact your GAO Liaison. You may also e-mail questions or comments concerning State policy and procedure to us at:

gaopolicy@ad.state.az.us