

GEORGIA DEPARTMENT OF CORRECTIONS

Standard Operating Procedures

Functional Area: Support Services/Personnel	Reference Number: IVO07-0050	Revises Previous Effective Date: 10/01/00
Subject: Salary Increase Criteria for Completion of State Financial Management Certificate Program		
Authority: Owens/Schofield	Effective Date: 6/15/09	Page 1 of 5

I. POLICY:

Employees who perform duties of a fiscal nature in regard to official state business accounts, and who have demonstrated successful completion of the approved levels of the State Financial Management Certificate Program, may be eligible for a criteria-based salary increase.

II. APPLICABILITY:

A. Department employees in the following jobs who have successfully completed Introductory Governmental Accounting, Parts I and II.

Accountant	40815	Budget Analyst 1	40604
Accountant, Paraprofessional	40806	Budget Analyst 2	40603
Accountant I, Professional	40814	Budget Officer	40602
Accountant II, Professional	40805	Budget & Planning Coord.	40627
Accountant III, Professional	40804	Business Manager, Ctr/BC	60026
Accounting Clerk	40807	Business Manager	60042
Accounting Director	40809	Deputy Warden/Admin	60004
Accounting Director II	40801	Grants Administrator	41104
Accounting Manager	40803	Payroll Manager	41201
Accounting Manager II	40802	Payroll Paraprofessional	41204
Admin Ops Coord I	40002	Payroll Supervisor	41203
Admin Ops Coord II	40001	Payroll Supervisor II	41202
Admin Ops Manager	40003		

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B. Department employees in the following jobs who have successfully completed Introductory Governmental Accounting, Parts I and II **and** Intermediate Governmental Accounting Parts I and II:

Accountant	40815	Budget Analyst 2	40603
Accountant I, Professional	40814	Budget Officer	40602
Accountant II, Professional	40805	Budget & Planning Coord.	40627
Accountant III, Professional	40804	Business Manager	60042
Accounting Director	40809	Business Manager Ctr/BC	60026
Accounting Director II	40801	Deputy Warden/Admin	60004
Accounting Manager	40803	Grants Administrator	41104
Accounting Manager II	40802	Payroll Manager	41201
Admin Ops Coord II	40001	Payroll Supervisor	41203
Admin Ops Manager	40003	Payroll Supervisor II	41202
Budget Analyst I	40604		

III. RELATED DIRECTIVES:

- A. State Personnel Board Rule 12, Salary
- B. Fiscal Management Council Resolution of September 1997

IV. DEFINITIONS

Testing Out: A method by which qualified employees who request an examination and successfully receive a passing grade of 70% in lieu of completing the courses for Introductory Governmental Accounting Parts I and II.

Criteria-Based Increase: Increase to base salary to employees who meet established criteria. The new salary must conform to the salary range for the job to which the employee's position is allocated.

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V. ATTACHMENTS

- Attachment 1- Application to Attend State Financial Management Certificate Course(s)
- Attachment 2- Recommendation for State Financial Management Certificate Program Salary Increase

VI. PROCEDURES

- A. Department employees in identified jobs, who reconcile bank accounts, produce accounting transactions documents, or maintain trust/agency fund accounts in regard to official state business, may apply to attend courses in the State Financial Management Certificate Program. Employees must complete and submit Application to Attend State Financial Management Certificate Course(s) form (Attachment 1) and appropriate registration materials to their local Appointing Authority for approval. Once attendance is approved, the application will be returned to employee by the Appointing Authority. The employee may then proceed with registration. **Although employees in identified jobs may apply to attend the courses, only employees in jobs listed in Section "II" are eligible for salary increases for completing the approved course levels.**
- B. Employees who have completed the State Financial Management Certificate Program develop competencies enabling them to maintain state financial records in accordance with Generally Accepted Accounting Principles (GAAP). Employees in identified jobs who successfully complete the courses are eligible for increases to base salary as follows:
 - 1. Department employees, as identified in II.A. above, who have successfully completed Introductory Governmental Accounting, Parts I and II are eligible for a salary increase of **3%** after completing both parts of the **Introductory** course.

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2. Employees, as identified in II.B. above, who have successfully completed the Introductory Governmental Accounting Parts I and II are eligible for a salary adjustment of 3% after completing both parts of the Introductory course. Employees who then successfully complete the **Intermediate** Governmental Accounting Parts I and II are eligible for an **additional** salary increase of **2%**.
 3. Appointing Authorities requesting exceptions to these jobs should direct requests, including an explanation, to the appropriate Division Director. The Division Director, upon consultation with the Director, Human Resources, will then render a decision.
- C. Employees in identified jobs who have completed levels of the State Financial Management Certificate program are eligible for the salary increase; however, since employees must meet the criteria established, the salary increase is **not automatic**.
1. A Recommendation for State Financial Management Certificate Program Salary Adjustment form (Attachment 2), and either the appropriate Certificate of Completion or a letter certifying completion or "test out" from the Georgia Center for Continuing Education at the University of Georgia must be submitted to the assigned CPA Personnel Technician prior to the established cutoff date for the effective date of the salary increase. **No other course work, including college-level course work, will qualify the individual for this salary adjustment unless this coursework is included in the "test-out"**.
 2. Eligible employees who have completed the qualifying accounting courses prior to the effective date of this Standard Operating Procedure will be eligible for the appropriate salary increase as soon as practicable after the effective date of this Standard Operating Procedure. However, **RETROACTIVE SALARY INCREASES ARE NOT PERMITTED**.

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- D. Any employee in one of the jobs identified in Section "II.A.", may receive credit for "testing out" of Parts I and/or II of Introductory Governmental Accounting. "Testing out" is not an available option for either part of Intermediate Governmental Accounting.
- E. Criteria for employees to become **eligible** to complete an examination (testing out), in lieu of attending the courses for Introductory Governmental Accounting Parts I and II, must meet one of the following criteria:
1. Hold at least an associate degree in business or accounting; **or**
 2. Have at least four years of work experience in governmental accounting.
- F. **A salary increase under the provisions of this policy shall not be more than the maximum of the pay grade of the job to which the position is assigned.**

VII. Retention Schedule:

Attachment1- APPLICATION TO ATTEND STATE FINANCIAL MANAGEMENT CERTIFICATE COURSE(S)
Permanent Retention in the local personnel file.

Attachment 2- RECOMMENDATION FOR STATE FINANCIAL MANAGEMENT CERTIFICATE PROGRAM CRITERIA-BASED SALARY INCREASE

Permanent Retention in the official and local personnel files.