



County of San Bernardino Certified Public Accountant (CPA) Stipend

An annual CPA stipend of \$750 shall be paid to employees in a regular position who are licensed CPAs, and in a paid status in the pay period that includes July 1 of each year. Eligible employees in a regular position who are part-time or job-sharing shall be eligible for a prorated lump-sum payment based on regularly scheduled hours. An employee who is licensed as a CPA after July 1, or who is appointed after July 1, shall receive a prorated CPA stipend payment at the time of licensure or appointment, as applicable. Such proration shall be based on the remaining number of pay periods in the fiscal year nearest to appointment.

The following classifications are eligible for the annual CPA stipend:

- Accountant I, II, III, and Supervisor II and III
- Internal Auditor II, III, IV, and Supervisor II and III
- Internal Review Accountant I, II, III, and IV
- Systems Accountant I, II, III, and Supervisor
- Administrative Analyst I, II, III
- ARMC Chief Financial Officer
- Assistant Auditor-Controller/Treasurer/Tax Collector
- Assistant Executive Officer-Finance & Administration
- Auditor-Controller Division Chief
- Auditor-Controller Manager
- Chief Administrative Analyst
- Chief Deputy Treasurer
- County Chief Financial Officer
- Deputy Executive Officer
- HS Auditing Manager/Chief
- Labor Relations Financial Analyst
- Principal Administrative Analyst
- Public Health Chief Financial Officer
- Public Works Chief Financial Officer
- Sheriff's Financial Manager

Eligible employees who are not in paid status (i.e., not coding paid hours) in the pay period that includes July 1 shall receive a prorated CPA stipend payment upon return to paid status. Such proration shall be based upon the remaining number of pay periods in the fiscal year nearest their return to paid status.

An employee who is not in paid status during the entire fiscal year (i.e., not in paid status from pay period 15 of one year through pay period 14 of the following year) shall not receive the annual CPA stipend for the fiscal year(s) during which he/she was not in paid status. For example, if an employee is not in paid status from June of 2016 through September 2017, and then returns to paid status in October 2017, the employee shall receive a prorated CPA stipend payment for FY 2017/2018 upon their return to paid status but shall not receive the FY 2016/2017 stipend because the employee was not in paid status for the entire 2016/2017 fiscal year.

Any employee separating from County employment at the conclusion of a leave of absence shall not receive the CPA stipend.

REFERENCES

1. The Current Consolidated Memorandum of Understanding (MOU) between the County and SBPEA Teamsters Local 1932
2. County Exempt Working Conditions Ordinance

FORMS REQUIRED

Certified Public Accountant (CPA) (Payroll Adjustment)

EMPLOYEE RESPONSIBILITIES

- ◆ Notify department payroll specialist that you are a CPA
- ◆ Provide proof of current CPA license

DEPARTMENT PAYROLL SPECIALIST RESPONSIBILITIES

- ◆ Verify the CPA license is valid and current for existing and newly appointed employees
- ◆ Obtain and retain copies of supporting documents
- ◆ Complete CPA payroll adjustment including certification that employee's eligibility was verified
- ◆ Obtain appointing authority's approval
- ◆ Submit request to Central Payroll by the "P" date for payroll processing
- ◆ If an eligible employee is not in a paid status in the pay period that includes July 1, perform the above verification and submit the CPA payroll adjustment for a prorated stipend based on the number of pay periods in the fiscal year nearest to their return to paid status and for newly appointment employees.

Example of CPA Stipend Proration

| Beginning Date | Ending Date | Annual Stipend | | #of PP in Fiscal Year | = | Pay Period Accrual Rate | x | # PP Remaining in Fiscal Year | = | Eligible CPA Stipend |
|----------------|-------------|----------------|---|-----------------------|---|-------------------------|---|-------------------------------|---|----------------------|
| 7/9/2016 | 6/30/2017 | \$ 750.00 | / | 26 | = | \$ 28.846 | x | 25 | = | \$ 721.15 |

Example of CPA Stipend Proration with Job Share

| Beginning Date | Ending Date | Annual Stipend | | #of PP in Fiscal Year | = | Pay Period Accrual Rate | x | # PP Remaining in Fiscal Year | = | Eligible CPA Stipend | x | Job Share Prorate | = | Job Share Stipend |
|----------------|-------------|----------------|---|-----------------------|---|-------------------------|---|-------------------------------|---|----------------------|---|-------------------|---|-------------------|
| 7/9/2016 | 6/30/2017 | \$ 750.00 | / | 26 | = | \$ 28.846 | x | 25 | = | \$ 721.15 | x | 50% | = | \$ 360.58 |

Enter the start date of the pay period following the employee's appointment or return to paid status

Enter the end date of the last pay period in the fiscal year

Complete up to this point for full time employees appointed or certified after July 1.

Complete this section for part time or job share employees. Job Share/Part Time Prorate = Regularly scheduled hours in PP divided by 80 hours