



FISCAL POLICY MANUAL

POLICY IA-2: Policy for CPA Licensing
APPROVED: Auditor-Controller-Treasurer-Tax Collector (ACTTC)
AUTHORITY: Auditor-Controller-Treasurer-Tax Collector
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I. PURPOSE

It is in the best interest of the ACTTC's Department to have the most qualified accountants and auditors since it is responsible for the accounting and auditing functions for the County of Sonoma, including all county departments. This policy provides the procedures and processes necessary for an employee to earn work experience hours to qualify for a CPA certificate.

II. POLICY

It is the practice of the ACTTC Department to encourage its staff to obtain their CPA certificate. There are currently two pathways that allow a CPA candidate to obtain their CPA license. CPA candidates need to meet the necessary pathway requirements as described by the California Board of Accountancy for the pathway they choose. Each CPA candidate's work must be overseen by another licensed CPA in the Department that can attest to the CPA candidate satisfactorily completing the necessary pathway requirements.

III. RESPONSIBILITIES

A. CPA Candidate Responsibilities:

1. Notify their supervisory of their intent to obtain a CPA license.
2. Determine which pathway they intend to pursue.
3. Request that their work experience be overseen by another licensed CPA within the Department and obtain that CPA's consent in advance to oversee their work.
4. Meet all requirements of their chosen pathway, as prescribed by the California Board of Accountancy.
5. If the candidate is an Accountant/Auditor working in the audit division, discuss with the audit manager the need to assign audit hours that would provide the necessary work experience that would allow the candidate to sign attest reports.
6. Complete the forms which are necessary to obtain the CPA license. Obtain sign off on experience form from CPA overseeing the work experience. Obtain Auditor Controller sign off on form if needed

7. If necessary the mentoring CPA will accompany candidate to the qualifications committee hearing of the California State Board of Accountancy.
8. Each CPA candidate will be allowed on work time to study and/or take the CPA exam. It is understood that study for this exam is only allowed if CPA candidates up to date on audit and/or other work assignments and has discussed and had this approved by their supervisor in advance.
9. Pass the ethics exam.

B. Audit Manager Responsibility:

1. Encourage interested staff to obtain a CPA license.
2. Provide resources, whenever possible, to enable staff to obtain a CPA license.
3. Assign audit hours that would provide the necessary work experience that would allow the candidate to sign attest reports.
4. Ensure that CPA candidate's work experience is overseen by a licensed CPA within the office.
5. Provide resources, whenever possible, to enable staff to attend continuing education that would enable them to maintain their CPA license.

C. Other Division Managers' Responsibility (For other candidates who are not on the audit staff):

1. Encourage interested staff to obtain a CPA license.
2. Provide resources, whenever possible, to enable staff to obtain a CPA license.
3. Work with the audit manager to determine the feasibility of candidate obtaining the necessary work experience if candidate requests audit experience necessary to sign attest reports.
4. Ensure that CPA candidate's work experience is overseen by a licensed CPA within the office.
5. Provide resources, whenever possible, to enable staff to attend continuing education that would enable them to maintain their CPA license.

D. CPA within the office who oversees the work experience of a CPA candidate:

1. When asked and whenever possible, be willing to oversee the work experience of a CPA candidate within the office.

2. Review CPA candidate's work experience/work papers throughout the process.
3. Sign off on CPA experience form for the Board of Accountancy.
4. If requested by candidate, accompany candidate to the qualifications committee hearings of the California State Board of Accountancy.

E. Auditor-Controller-Treasurer-Tax Collector:

1. Encourage interested staff to obtain a CPA license.
2. When needed, sign off on CPA experience form for the Board of Accountancy.

The ACTTC will adhere to this policy provided resources are available and the job responsibilities of the CPA candidate are being fulfilled. The Auditor-Controller reserves the right to discontinue this policy at any time.