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| CITY OF SPOKANE DEPARTMENT POLICY AND PROCEDURE | DEPT 5600-16-10 LGL 2016-0026 |
| TITLE: CONTINUING PROFESSIONAL EDUCATION EFFECTIVE DATE: May 31, 2016 | |

1.0 GENERAL

1.1 PURPOSE

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2.0 DEPARTMENTS/DIVISIONS AFFECTED

- 2.1 This policy and procedure shall apply to the Accounting Department.
- 2.2 The provisions of this policy do not supersede the provisions of any collective bargaining agreements or Civil Service rules, and when in conflict, the specific terms and conditions of the collective bargaining agreement or Civil Service rules will prevail.

3.0 REFERENCES

Washington State Board of Accountancy CPE Requirements

4.0 DEFINITIONS

“Continuing professional education (CPE)” is required for CPAs to maintain their professional competence and provide quality professional services. CPAs are responsible for complying with all applicable CPE requirements, rules and regulations of state boards of accountancy, as well as those of membership associations and other professional organizations.

“Continuing professional education (CPE)” for non-CPAs shall mean training and education courses that offer a pass/fail grade or which offer the student a

"Continuing professional education (CPE)" for non-CPAs shall mean training and education courses that offer a pass/fail grade or which offer the student a certificate of completion. These courses are not covered by the Accounting Department Tuition Reimbursement Policy (5600-16-11) but help improve employee's ability to perform the duties and responsibilities of their present position.

"CPA" shall mean certified public accountant.

"WFOA" shall mean the Washington Finance Officers Association.

5.0 POLICY

- 5.1 The Accounting Department encourages its employees to continue their education to improve their ability to perform the duties and responsibilities of their present position and for the next higher position(s) in their line of progression. Since well-trained employees are an asset to the City, it is in the City's best interest to provide employees with the opportunity to receive continuing professional education (CPE).
- 5.2 The Accounting Department will pay the triennial license fees (excluding reinstatement fees) to the Washington State Board of Accountancy for employees who hold a CPA license, as well as the initial license fee, if obtained after the effective date of this policy.
- 5.3 The Accounting Department will pay up to \$500 per year for any employee wishing to pursue on-line CPE consistent with Section 5.1 above.
- 5.4 Paid Time Off for Completion of CPE
 - 5.4.1 For all employees requesting CPE, a maximum of 20 hours of paid work time will be provided each year to assist the employee in meeting their CPE requirements or to improve the employee's ability to perform the duties and responsibilities of their position. The specific hours/days must be coordinated and approved in advance with the employee's supervisor.
- 5.5 All employees wishing to enroll in on-line CPE must complete at least 20 hours of CPE each year, and by December 31 provide to the Accounting department head, the CPE certificate showing successful completion of the 20 credits.
- 5.6 If an employee fails to provide the annual CPE certificate(s) by December 31, their on-line CPE registration will not be paid for the next calendar year.

5.7 Attendance at Other CPE Training Opportunities/Conferences

5.7.1 When conferences such as WFOA are in the Spokane area, the Accounting department head will authorize employees to attend, contingent on the availability of budgeted resources.

5.7.2 Consideration will first be given to staff that have not attended the conference. At no time does the prior attendance at these conferences constitute an on-going approval to attend.

5.7.3 When conferences such as WFOA are outside of the Spokane area, the Accounting department head may authorize employees to attend on a limited, as-needed basis.

5.7.4 If not explicitly budgeted each year, the Accounting department head is under no obligation to make other budgeted resources available for purposes of this policy.

5.8 Participation in Professional Organizations

5.8.1 Employees are encouraged to participate in professional organizations.

5.8.2 Time spent participating in professional organizations during work hours must be approved in advance by the supervisor.

6.0 PROCEDURE

6.1 Obtaining Advanced Approval

6.1.1 Employees requesting to attend a conference or training session in place of or in addition to the on-line CPE training should complete a *Training Justification Request* form.

6.1.2 Approval may be granted by the Accounting department head based on the expected benefit to be gained, contingent on the availability of budgeted resources.

7.0 RESPONSIBILITIES

7.1 The Accounting Department is responsible for administering this policy and procedure.

8.0 APPENDICES

None

APPROVED BY:

Jand
City Attorney

5/25/16
Date

[Signature]
Finance & Administration Director

5/16/16
Date

KDUSTOS
Director - Accounting

05/13/16
Date