

**STATE OF INDIANA**  
**CERTIFIED PUBLIC ACCOUNTANT (CPA) AWARD POLICY**

**Purpose:**

To recruit and retain professionals that maintain their active Certified Public Accountant certification.

**Scope:**

This policy applies to State of Indiana employees in the following agencies and job titles/codes:

<i>Agency</i>	<i>Job Title/Code</i>
<ul style="list-style-type: none"> <li>• Department of Revenue</li> <li>• State Board of Accounts</li> <li>• Department of Financial Institutions</li> <li>• Department of Insurance</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Examiner 1-4 / 2RD1-2RD4</li> <li>• Deputy Director, EXBB</li> <li>• Financial Examiner Supv. 3-4 / 7RD3 – 7RD4</li> <li>• Field Examiner 1-3 / 2RE1 – 2RE3</li> <li>• Field Examiner Supv. 1-3 / 7RE1 – 7RE3</li> <li>• State Examiner, EXAH</li> <li>• Deputy State Examiner, Unclass E3 / EZA3</li> <li>• Revenue Tax Auditor 1-3 / 2RV1-2RV3</li> <li>• Revenue Tax Auditor Supv. 1-3 / 7RV1-7RV3</li> <li>• Enforcement Division Administrator, EXBB</li> <li>• Chief Insurance Examiner, EXBB</li> <li>• Manager Internal Analyst, EXBB</li> <li>• Supervisor Insurance Examiner 1 / 2RN1</li> <li>• Senior Insurance Examiner 2 / 2RN2</li> <li>• Junior Insurance Examiner 3 / 2RN3</li> </ul>

This policy supersedes any previous CPA awards currently in use. Participation in the program is at each agency's discretion.

**Award:**

- \$1,250 quarterly.
- The award will be paid following the end of the quarter, if all eligibility requirements are met during the quarter.
- If employee terminates state employment prior to the end of the quarter, then any remaining payments are forfeited.
- The award is not base building to the employee's salary.

**Eligibility:**

- Only regular, full-time employees are eligible to receive an award payment.
- Employee must complete one (1) full quarter of state employment to be eligible unless hired within the first thirty (30) days of the quarter.
- Employee must have received an overall performance rating of "meets expectations" or higher, on their annual performance evaluation.
- Employees placed on a work improvement plan will forfeit all subsequent quarterly payments during the annual review cycle.
- Employee must not have received any suspensions in the last 12 months.
- Employees applying to receive an award must complete and submit the initial CPA certification form and provide an initial copy of the State Licensing Board's indication of the employee's active CPA status to their designated agency representative. Unless license is inactive, no further forms are required for future award payments.

- Employee must possess an active CPA certificate issued by the State of Indiana. An employee whose principal place of business is not in Indiana must possess an active CPA certificate issued by the state in which the employee is working or the State of Indiana.
- Failure to maintain an active CPA license will result in forfeiture of any award payments.

**Agency Requirements:**

- Agencies must use the CPA Certification Form to document an employee's initial application for a CPA Award.
- Agencies must verify CPA eligibility with the Professional Licensing Board quarterly.
- Agencies must ensure all employees, receiving a CPA Award, have a current performance evaluation on file and meets performance eligibility as outlined above.
- Agencies must submit any CPA Award payout requests to the Auditors office with the payroll file that covers the final workday of the quarter.

**Effective Date:**

Supersedes 1/1/12 policy  
Effective January 1, 2014

**Approval:**

  
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Anita K. Samuel, State Personnel Director

3/21/14  
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Date

  
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Brian E. Bailey, State Budget Agency Director

3/24/14  
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Date