

**Department of Transformation and Shared Services**

Governor Sarah Huckabee Sanders

Secretary Leslie Fiskin

Director Kay Barnhill

October 18, 2023

The Honorable Breanne Davis, Co-Chairperson
 The Honorable Mark Berry, Co-Chairperson
 Uniform Personnel Classification and
 Compensation Plan Subcommittee
 Arkansas Legislative Council
 State Capitol Building, Room 315
 Little Rock, Arkansas 72201

Dear Senator Davis and Representative Berry:

The Office of Personnel Management (OPM) submits a request from the Arkansas Department of Education (ADE) for your review.

The Arkansas Department of Education is requesting a certification differential of up to 10% as established by Arkansas Code Annotated § 21-5-221 (g). ADE is requesting this certification differential for the classifications listed below:

<u>CLASS CODE</u>	<u>TITLE</u>	<u>GRADE</u>	<u>SALARY RANGE</u>
A044C	Auditor Coordinator	GS10	\$56,039 - \$81,257
A027C	Accounting Operations Manager	GS11	\$62,531 - \$90,670
A010C	Agency Controller II	GS13	\$77,862 - \$112,900

JUSTIFICATION

ADE is requesting a certification differential primarily for employees licensed as Certified Public Accountants by the Arkansas State Board of Public Accountancy (ASBPA). A Certified Public Accountant (CPA) is a designation provided to licensed accounting professionals. To acquire this designation, an individual must meet predetermined education, examination, and work experience requirements. Individuals who undergo these responsibilities and earn their CPA designation are predictably better prepared to handle accounting responsibilities compared with those who do not. Offering a certification differential to specified classifications can enhance the operations within ADE's finance division.

Office of Personnel Management

501 Woodlane Street, Suite 205 * Little Rock, AR 72201 * 501.682.1753

The Honorable Breanne Davis, Co-Chairperson
The Honorable Mark Berry, Co-Chairperson
October 18, 2023
Page 2

RECOMMENDATION

The Office of Personnel Management (OPM) has reviewed this request from the Arkansas Department of Education and recommends that the certification differential of up to 10% be established on a Statewide basis for the following classifications:

<u>CLASS</u> <u>CODE</u>	<u>TITLE</u>	<u>GRADE</u>
A044C	Auditor Coordinator	GS10
A027C	Accounting Operations Manager	GS11
A010C	Agency Controller II	GS13

The cost for the Arkansas Department of Education certification differential is approximately \$48,508 and the department states that they have sufficient funding to support this request.

Your consideration of this request is greatly appreciated.

Kay K. Benfield
STATE PERSONNEL DIRECTOR

10/4/23
DATE

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Arkansas Department of Education

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Sarah Huckabee Sanders
Governor

Jacob Oliva
Secretary

September 1, 2023

Kay Barnhill, Director
TSS-Office of Personnel Management
501 Woodlane, Suite 201
Little Rock, AR 72201

Re: Professional Certification Differential up to 10% for employees licensed as Certified Public Accountants (CPAs) by the State Board of Public Accountancy.

Ms. Barnhill:

The Arkansas Department of Education (ADE) is requesting approval to maintain a Professional Certification Differential of up to 10% for the following classifications for FY24:

Class Code	Grade	Title	Approved%
A010C	GS13	Agency Controller II	10%
A027C	GS11	Accounting Operations Manager	10%
A044C	GS10	Audit Coordinator	10%

Certified Public Accountant is a professional certification that requires demonstration of accounting knowledge and competence by meeting high educational standards, passing the CPA exam, and completing a specific amount of general accounting experience. A Certified Public Accountant license is a high standard recognized by employers and their clients, governments, and the public as an assurance of skill, dedication, and quality. Continuing professional education in accounting and ethics is required for CPAs to maintain their professional competence and highly skilled and specialized accounting knowledge and judgment.

ADE will offer the following professional certifications to our accounting staff who want to acquire ADE's requested Professional Certification Differential of up to 10% for employees licensed as CPAs by the State Board of Public Accountancy plus, four years of progressively more responsible experience in general accounting or fiscal management on the following classification for FY24: additional knowledge and training in the areas that are very relevant to their employment.

The certification helps ensure that the licensees have knowledge of generally accepted accounting principles and governmental accounting standards, coupled with state and federal accounting regulations and practices for monitoring, budgeting, and managing of public funds.

While ADE does not require this special certification, with the ever-changing complexity of accounting and our business environment, we encourage our staff to gain this level of knowledge in this specific field. The CPA certification is consistently recognized among professionals in the fields of accounting, control, security, and

cybersecurity. ADE has adequate current and ongoing assessments to fund the continuation of this Professional Certification Differential. The ability to retain these employees is critical to ADE and your consideration and approval of the certification differential would be appreciated by me as Secretary of Education. If additional information is needed, please contact the Chief Finance Officer, Greg Rogers.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Oliva', with a stylized flourish at the end.

Jacob Oliva
Secretary of Education

BA	Per #	Last name First name	Position #	CC	Classification Title	PG	Annual Salary	Total Pos Cost	Cert Diff	TPC w/ Cert Diff
0590	65015	BECKER PATRICIA	22162867	A044C	AUDIT COORDINATOR	GS10	\$67,286.34	\$88,762.20	\$6,728.63	\$97,038.42
0700	23016	WALKER KIM	22076726	A027C	ACCOUNTING OPERATIONS MANAGER	GS11	\$72,224.05	\$94,835.58	\$7,222.41	\$103,719.14
9904	59167	THOMAS AMY	22083025	A027C	ACCOUNTING OPERATIONS MANAGER	GS11	\$95,202.22	\$123,098.73	\$9,520.22	\$134,808.60
9904	97244	HOBSON KRISTY	22155748	A027C	ACCOUNTING OPERATIONS MANAGER	GS11	\$95,202.22	\$123,098.73	\$9,520.22	\$134,808.60
9904	107908	BRADLEY JOHN	22080368	A044C	AUDIT COORDINATOR	GS10	\$64,460.45	\$85,286.35	\$6,446.05	\$93,214.99
								\$515,081.59		\$563,589.75
										\$48,508.16