

Compensation Board  
Minimum Criteria for Treasurers'  
Career Development Programs

June R. Funkhouser  
Compensation Board  
September 28, 1999

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**Amended**  
**November 27, 2001 and**  
**January 22, 2002**

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## Authority

Virginia Acts of Assembly - 1999 Session  
Chapter 935

Item 75, Paragraph C:

“C.1. The Compensation Board shall develop minimum criteria for a career development program for treasurers and deputy treasurers. The criteria for the program shall address the selection process, minimum length of service, job performance, certification, formal education, and any other matters deemed relevant by the Compensation Board.

2. The program shall require any Treasurer who desires to participate in it to certify to the Compensation Board that the career development plan in effect in his office meets the minimum criteria for such plans as set by the Compensation Board, and that his office also has a pay-for-performance plan that meets the minimum criteria established by the Compensation Board for such plans.

3. The Compensation Board shall submit the Treasurers' and Deputy Treasurers' Career Development Program to the Co-Chairmen of the House Appropriations and Senate Finance Committees no later than November 15, 1999. The Compensation Board shall include in the report the estimated cost of increasing the salaries of program participants by one Compensation Board pay grade, and recommendations regarding the proportion of deputies in each office that would be eligible for participation in the program.”

## Executive Summary

The 1999 General Assembly directed the Compensation Board to develop a career development plan (CDP) for Treasurers. A task force comprised of Compensation Board staff and Treasurers was formed to develop the criteria for participation in the plan and to determine costs for the plan. The recommended plan sets the following criteria for participation in the career development program: the Treasurer must achieve Level II certification as a Certified Governmental Treasurer from the Weldon Cooper Center for Public Service at the University of Virginia; ~~50% of the Treasurer's Compensation Board funded deputy treasurers~~ **a minimum number of the Treasurer's employees** must be enrolled in the Certified Governmental Deputy Treasurer program; the Treasurer must certify the adoption of certain administrative policies; the locality's most recent audit report must contain no findings of material financial weakness under the direction of the Treasurer; the Treasurer must have a written Delinquent Collection Policy and maintain a collection rate for real estate greater than or equal to 95% and 90% for personal property as measured twelve months after the due date and adjusted for the locality's unemployment rate (i.e.; ¼% reduction in acceptable collection rate for 1% unemployment rate. A locality with 10% unemployment would receive a 2.5% adjustment to 92.5% for real estate and 87.5% for personal property); and the Treasurer must have a written Customer Service Policy and a written Investment Policy.

If the General Assembly wishes to make the CDP available to all Treasurer positions, the estimated salary and fringe benefits costs necessary to provide a 9.3% salary increase is \$846,152 (GF) each year.

Based upon the input of the Treasurers' Association of Virginia approximately 25% of Treasurers will be eligible to participate the first year and 40% the second year at an estimated salary and fringe benefits cost of \$157,619 in FY01 and \$402,622 in FY02.

## Study Definitions and Participants

This study addresses a career development program for Treasurers. A separate study addresses the career development program for Deputy Treasurers. The Compensation Board also developed a procedure by which Treasurers could certify their participation in a Career Development Program which met the Compensation Board's minimum criteria. Further, the Compensation Board developed a model plan for use by the Treasurers.

### **Study Definitions:**

~~Deputy shall mean for the purposes of this study, any position reimbursed by the Compensation Board in a Treasurer or Director of Finance's office that is classified at Grade 6 or above. The Treasurer or Director of Finance may further limit the deputies eligible to participate in the Deputy Career Development Program.~~

- **Study Definitions**

**Employee shall mean for the purpose of this study, any full-time position reimbursed by the Compensation Board in a Treasurer or Director of Finance's office or, any full-time position that is 100% funded by the locality.**

**Enrolled and participating shall mean for the purpose of this study, that the employee must be officially registered with the Weldon Cooper Center in the Deputy Treasurer Career program and annually reported as such to the Compensation Board. Effective February 1, 2002, the employee must attain four points or attend at least one of the approved certification classes during the calendar year prior to the Treasurer/Director of Finance application for Career Development.**

Treasurer shall mean, for the purposes of this study, any Treasurer of a city or county and Compensation Board funded Directors of Finance.

### **Study Participants:**

Bruce W. Haynes, Executive Secretary, Compensation Board  
James W. Matthews, Assistant Executive Secretary, Compensation Board  
Charlotte W. Luck, Senior Fiscal Technician, Compensation Board  
Honorable Stephen L. Moloney, President, Treasurers' Association of Virginia  
Honorable Phyllis M. Yancey, Treasurer, Orange County  
Honorable Alfred C. Anderson, Treasurer, Roanoke County  
Honorable Betsy N. Long, Treasurer, Lunenburg County  
Honorable Ellen V. Booker, Treasurer, Northumberland County  
Honorable Fred W. Parker, Treasurer, Washington County  
Honorable Ronald H. Williams, Treasurer, City of Suffolk  
Honorable M. Scott Miller, Treasurer, Hanover County

Honorable Richard A. Cordle, Treasurer, Chesterfield County  
Honorable Fields R. Young, Jr., Treasurer, Grayson County  
Honorable Darlene B. Giles, Treasurer, Charles City County  
Honorable Larry K. Pritchett, Treasurer, Spotsylvania County  
Honorable Francis X. O'Leary, Arlington County  
W. Forrest Matthews, Jr., Director of Finance, Henrico County  
Al Spengler, Weldon Cooper Center for Public Service, University of Virginia

**Study Amendments:**

**The Compensation Board amended this study by action of November 27, 2001 and January 22, 2002; amendments are shown in bold.**

## Career Development Plans for Treasurers in Other States

The State of Florida supports a comprehensive career development program through intensive and continuing educational requirements. Five professional designations can be achieved through a series of course work developed and implemented through two oversight committees, the Certified Florida Appraiser Admission Committee and the Certified Collector Admission Committee. Designations include Certified Florida Collector (CFC), Certified Florida Collector Assistant (CFCA), Certified Florida Appraiser (CFA), Certified Florida Evaluator (CFE) and Certified Cadastralist of Florida (CCF). To qualify for participation an applicant must have at least two years of experience in a Florida property appraiser's office, a Florida tax collector's office or with the Florida Department of Revenue. Applicants must attend 120 hours of approved courses and pass properly monitored written examinations to qualify for recognition. In addition, certified employees must complete at least twenty-four hours annually of continuing education. The Tax Collector's statutory salary allows a \$2,000 recertification incentive each year, once all initial requirements are met.

## Compensation Board Proposed Minimum Criteria for Treasurers' Career Development Programs

### Background

Since the mid-1970's, the Compensation Board has played no role in setting the salary of an elected Constitutional Officer. Instead, the salaries of the officers have been set out annually in the Appropriation Act. With the exception of Commonwealth's Attorneys who are required to be members of the Virginia State Bar (VSB), no minimum criteria exist to hold office, and no state funded salary incentives exist for officers once they are elected as a result of performance or longevity.

### Analysis

The 1999 General Assembly required the Compensation Board to draft criteria for career development plans for Treasurers and Deputy Treasurers. At the request of the General Assembly, the Compensation Board has developed career development plans for Deputy Sheriffs and Assistant Commonwealth's Attorneys, which were subsequently funded by the General Assembly. The action of the 1999 General Assembly session is the first time that the General Assembly has directed the Compensation Board to recommend career development plans for elected officials. With that perspective in mind, the Compensation Board makes the following recommendations for minimum criteria for Treasurers' Career Development Plans.

### Recommended Minimum Criteria

#### Training and Development

The Treasurer must achieve and maintain Level II Certification administered by the Weldon Cooper Center for Public Service at the University of Virginia.

#### Staff Development and Training

~~A minimum of 50% of Compensation Board funded Deputy Treasurers must be enrolled in the Certified Governmental Deputy Treasurer program administered by the Weldon Cooper Center for Public Service at the University of Virginia.~~ **The minimum number of Treasurers/Finance Director's employees enrolled and participating in the Certified Government Deputy Treasurer program administered by the Weldon Cooper Center for Public Service at the University of Virginia shall be as follows:**

<u>Locality Population*</u>	<u>Required Minimum Number of Employees Enrolled and Participating</u>
Less than 19,999	1
20,000 – 39,999	2
40,000 – 69,999	3



70,000 – 99,999	4
100,000 – 174,999	5
175,000 – 249,999	6
250,000 and over	7

**\*Population shall be determined by using the most recent U.S. Census data or population estimate provided by the Weldon Cooper Center for Public Service.**

Administrative Policies

The Treasurer must develop and implement written policies consistent with applicable state and federal law addressing the following topics:

- leave and attendance
- equal opportunity
- sexual harassment
- recruitment and selection
- employee disciplinary procedures

In lieu of developing and implementing the above policies, the Treasurer may by written agreement adopt the local governing body’s policies on these matters.

Financial Management

The Treasurer must certify to the Compensation Board that:

- the most recent audit by the Auditor of Public Accounts and the local government auditor reported no findings of material financial weakness under the direction of the Treasurer **and that no internal control shortcomings identified in the prior year management letter were repeated in the most recent audit. The Treasurer must have two consecutive audits, from the APA and an independent audit firm, with the same time period covered by all audits being completely within the Treasurer’s term of office.**
- the Treasurer has a written Delinquent Collections Policy and has achieved a collection rate for real estate greater than or equal to 95% and for personal property greater than or equal to 90% as measured twelve months after the due date and adjusted for the locality’s unemployment rate (i.e.; ¼% reduction in acceptable collection rate for 1% unemployment rate; a locality with 10% unemployment would receive a 2.5% adjustment to 92.5% real estate and 87.5% for personal property). **Computation of the collection rate will be as follows:**

$\frac{\text{(Payments+abatements+tax relief+bankruptcies)*}}{\text{Tax assessed (levy) by principal due date}}$	= Collection rate on 1 <sup>st</sup> anniversary of principal due date (adjusted unemployment rate)
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\* applied through the first anniversary of the principal due date

### Customer Service

The Treasurer must have a written Customer Service Policy that addresses customer expectations and the Treasurer's method of meeting those expectations.

### Investment Policy

The Treasurer must have a written Investment Policy that includes the following elements: Purpose and Scope; Objectives (Safety, Liquidity, Yield); Standards of Care (Prudence, Ethics and Conflicts of Interest, Delegation of Authority); Safekeeping and Custody (Authorized Financial Dealers and Institutions, Internal Controls, Delivery vs. Payment); Suitable and Authorized Investments; Investment Parameters; Reporting Requirements.

**CB Form CD-30T**  
**Certification of Career Development for Treasurers**

\_\_\_\_\_ Treasurer \_\_\_\_\_ Locality \_\_\_\_\_

I hereby certify that I have met or exceeded the following criteria:

- I have achieved Level II certification from the Weldon Cooper Center for Public Service at the University of Virginia, and ~~50% of my Compensation Board funded Deputy Treasurers are enrolled in the certified Deputy Treasurer program.~~

- **The following employees in my office are enrolled and participating in the Certified Deputy Treasurer program administered by the Weldon Cooper Center for Public Service:**

\_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
\_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_

- I have developed and implemented written policies consistent with state and federal law addressing leave and attendance, equal opportunity, sexual harassment, recruitment and selection and employee disciplinary procedures or adopted local government policies that meet the same standard.
- I have adopted the Compensation Board's minimum criteria for employee evaluation plans, delegation of classification authority, and Deputy Treasurer career development plans.
- The audit report **for year ending on** \_\_\_\_\_ from the Auditor of Public Accounts, as well as **an independent** audit report **for year ending on** \_\_\_\_\_ from \_\_\_\_\_ **(name of audit firm)** reported no findings of material financial weakness under my direction **and that no internal control shortcomings identified in the prior year management letter were repeated in the most recent audit. I have two consecutive audits, from the APA and an independent audit firm, with the same time period covered by all audits being completely within my term of office.**
- I have a written Delinquent Collections policy; my **collection** rate for real estate taxes in tax year \_\_\_\_\_ was \_\_\_\_\_%; my **collection** rate for personal property taxes in tax year \_\_\_\_\_ was \_\_\_\_\_%. **These percentages are measured 12 months after each tax year's due date that occurred during my term of office. I have calculated my collection rate using the Compensation Board's formula established in the amended Minimum Criteria for Treasurers' Career Development Programs.**

- I have a written Customer Service Policy.
- I have a written Investment Policy.

**I understand that I must submit this certification as part of my annual budget request to the Compensation Board by February 1 of each year in order to be considered for a 9.3% pay raise effective the following July 1<sup>st</sup>.**

I agree to provide such documentation as necessary to substantiate this certification upon request of the Compensation Board, my governing body or any individual or organization covered under the Virginia Freedom of Information Act. **I understand that I will have seven business days to respond to Compensation Board requests, and that failure to respond within the time limit will result in my application for certification being denied for that year.** I have provided a copy of this certification to my governing body.

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Signature of Treasurer

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Date

## Appendix A

### Cost Alternatives

The Treasurers' Association of Virginia (TAV) estimates that 25% (34) Treasurers will be eligible in FY01 at a cost of \$157,619 and 40% (55) will be eligible in FY02 at a cost of \$402,622.

If all 136 Treasurers and Directors of Finance meet the eligibility requirements of the Treasurers' Career Development Program, the estimated salary and fringe benefits cost necessary to provide a 9.3% salary increase would be \$846,152.

Appendix B

Suggested Appropriation Act Language

Item 75, Paragraph D.

1. Out of the amounts in this Item shall be provided \$157,619 the first year, and \$402,622 the second year from the general fund for the Compensation Board to establish a Treasurers' Career Development Program. The Compensation Board shall adopt minimum criteria for Treasurers' Career Development Programs by November 1, 2000. The minimum criteria shall include initial and continuing education requirements for the Treasurers and Deputy Treasurers, the adoption of certain administrative policies, audit requirements, written Delinquent Collections, Customer Service and Investment policies, and standards for real estate and personal property collection rates. The Compensation Board shall submit the minimum criteria for Treasurers' Career Development Programs to the Governor and the Co-Chairmen of the House Appropriations and Senate Finance Committees no later than November 1, 2000.
2. The Compensation Board shall increase the annual salary shown in Item 75, Paragraph A.1. of this Act by 9.3% for a 7 month period effective December 1, 2000 following receipt of the Treasurer's certification that the minimum requirements of the Treasurers' Career Development Program have been met, provided that such certification is received by the Compensation Board on or before November 1, 2000. Subsequent certifications shall be submitted by Treasurers as part of their annual budget request to the Compensation Board on February 1 of each year, with the 9.3% salary increase becoming effective on the following July 1<sup>st</sup> for a 12 month period. Subsequent recertifications shall be submitted by Treasurers only as part of their annual budget request to the Compensation Board on February 1 of each year, with the 9.3% salary increase becoming effective on the following July 1<sup>st</sup> for a 12 month period.
3. The Treasurers' Career Development Program shall be made available by the Compensation Board to appointed officers who hold the combined office of city or county treasurer and commissioner of revenue subject to the provisions of §15.2-1636.17, Code of Virginia.

## Appendix C

### Comments & Responses

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