



Introduction

This handbook gives complete information on the professional **Certification Program** for local government treasurers and their deputies that began in January 1989 and was revised in June 1997, August 2000, and August 2003, with the latest revision in March 2005. The latest changes became effective March 7, 2005. The Certification Program advances the professionalism of these local government officials and their staff and is administered by the Weldon Cooper Center for Public Service and the School of Continuing and Professional Studies, University of Virginia, under the auspices of the Treasurers' Association of Virginia.

Information is also provided on the **Career Development Program for Treasurers** that was adopted at the 2000 session of the General Assembly. This program was amended on November 27, 2001 and January 22, 2002. It is administered by the State Compensation Board.

The **Career Development Program for Deputy Treasurers** as adopted by the 2004 General Assembly is also contained in this handbook. The funding for this program was approved beginning with fiscal year 2006. It is administered by the State Compensation Board.

The **Office Accreditation Program**, which was approved at the TAV annual meeting in Bristol, Virginia, in June 2000, is also included.

General guidelines are provided for the Association of Public Treasurers of United States and Canada's (APT US&C; formerly the Municipal Treasurers' Association) certification program for Certified Municipal Finance Administrators (CMFA). This program is administered by the University of Virginia for APT US&C.

Finally, information is included on three other national certification programs. The sponsoring associations set the criteria for these programs.

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Treasurers' Association of Virginia Certification Program Section I

I. Definitions

As used in this set of regulations and standards, unless the context clearly shows otherwise, these terms or phrases have the following meanings:

Treasurer	City, county, or town treasurer, or director of finance in those localities where the director is charged with the same duties as a treasurer and where the director of finance believes in the principles set forth in the Constitution of the Treasurers' Association of Virginia, Article II: Objects and Definitions (see Appendix A)
Deputy	Chief deputy and any other designated as a Deputy by their Treasurer; must have been duly sworn by the Clerk of the Circuit Court of the locality
Association	Treasurers' Association of Virginia
Certification Year	Period from November 16 to November 15 of the following year
Center	Weldon Cooper Center for Public Service at the University of Virginia
Major Committees	Board of Directors (including District Chairs), Annual Conference, Public Relations, Education, Curriculum, Continuing Education, Futures, Accreditation, Innovations & Technology, and Legislative
Minor Committees	Auditing, Certification Review, Career Development Audit, Awards, Constitution and By-laws, Directory, Ethics, Membership, Nominating, Resolutions, Statistical Abstract, Retired Treasurers, Town Treasurers, National & State Associations Liaison Committees (e.g. APT US&C, NACTFO, VALECO, VACo, VML, VGFOA, Commissioners of the Revenue Association of Virginia), State Government Liaison (e.g. Auditor of Public Accounts, Compensation Board, Department of Taxation, DMV, State Treasurer, Office of the Attorney General)
Related Fields	Accounting, finance, banking, legal administration, government, political science, public administration, or business administration

I. Definitions (continued)

Mandatory Courses	Roles & Responsibilities of the Treasurer, Delinquent Collections, Bankruptcy, Introductory Accounting (deputies), Intermediate Accounting (treasurers), Auditing & Internal Controls, and Cash Management
Elective Courses	Include, but are not limited to, the following courses: Lawful Employment, Advanced Government Accounting, Advanced Cash Management, Customer Service, Virginia Government and Law, and most VGFOA and Commissioner of the Revenue courses (must be approved by the Association's Curriculum Committee)
Enrollment Form	Form to be completed and sent to the Center in order to begin participating in the Certification Program
Application Form	Form to be completed and sent to the Center once the participant has met the requirements to be certified or re-certified

II. Purpose of the Program

The Certification Program is designed to advance the professionalism of the local governmental treasurer and his/her staff in the Commonwealth of Virginia. Local government finance, like other professions, requires special study, knowledge, and skills.

The constituency that is served by the treasurer and his/her staff deserves a high level of professional competence. This Certification Program is designed (a) to set forth regulations and standards that recognize professional attainment, and (b) to meet and update those standards.

The Certification Program will:

- ◆ Assure the public of the basic knowledge and competency of the local treasurer/deputy
- ◆ Assure the local treasurer/deputy of reasonable professional recognition
- ◆ Assure professional advancement and acknowledgement of the competency of the local treasurer/deputy by his colleagues in the field of municipal finance.

When properly implemented, the Certification Program will lead to acceptance as finance professionals by the public, the business community, the academic society, and the field of municipal finance.

III. Designation of Professional Titles

A professional Certification Program is hereby established. For treasurers, said certification shall be designated as Certified Governmental Treasurer with the initials CGT. For deputies, said certification shall be designated as Certified Governmental Deputy Treasurer with the initials CGDT.

Treasurers and deputies completing Level II certification shall be designated as Master Governmental Treasurer (treasurers) with the initials MGT, or Master Governmental Deputy Treasurer (deputies) with the initials MGDT.

IV. Administration of the Program

The Certification Program shall be administered by the University of Virginia's Weldon Cooper Center for Public Service and the University's School of Continuing and Professional Studies under the auspices of the Treasurers' Association of Virginia.

The Association, in conjunction with the Center, shall prescribe the standards treasurers in Virginia must meet in order to be recognized as Master Governmental Treasurer or Certified Governmental Treasurer, and by deputies in order to be recognized as Master Governmental Deputy Treasurer or Certified Governmental Deputy Treasurer.

All records of the Certification Program shall be kept at the Weldon Cooper Center for Public Service at the University of Virginia. All correspondence dealing with the Certification Program should be directed to the designated Center staff member. The Center shall also be the official record keeper, responsible for maintaining accurate, updated records for use by the membership of the Association. The records will remain the property of the Association.

The Certification Review Committee is a standing minor committee consisting of three (3) members appointed by the President of the Association. The Committee is responsible for reviewing and approving all applications for certification and re-certification, and for hearing appeals of decisions on certification and re-certification.

Points allotted for Service to the Association (see Section VI, Part B) will be determined by the Center in conjunction with the Education Committee. The Center will distribute guidelines to the Board and chairs of each major committee on how these points are to be calculated. The chair of each major committee will be responsible for submitting an annual committee participation report to the Center by June 30 each year.

V. General Rules & Eligibility for Certification

Treasurers and deputies or other employees wishing to participate in the Certification Program must:

- ◆ Enroll in the program by submitting a completed enrollment form to the Center and paying the \$75 enrollment fee

In order to qualify for certification, and to maintain certified status, participants in the program must meet the following criteria:

- ◆ Be an elected or appointed official or sworn deputy
- ◆ Must have been a member of the Association for at least two years prior to the time of application for certification and shall remain a member in good standing
- ◆ Must believe in and practice the Code of Ethics of the Association (see Appendix B)
- ◆ Must submit a completed certification application form to the Center, along with the proper documentation and required fee
- ◆ Must provide a letter of recommendation from the treasurer (deputies only)

VI. Requirements for Initial Certification

There are two levels of certification – Level I and Level II. Both levels require the candidate to meet and maintain the criteria as outlined in Section V.

November 15 is the cut-off date to meet the initial certification requirements in any given year. There is no time limit to achieve initial certification at either level; participants may take as long as necessary.

The points earned for certification, as outlined in Parts A through D, below can only be earned beginning July 1, 1988, with the exception of items 1 through 5 in Part A. For these categories, points will be awarded without regard to when the points were earned.

On November 15 of each year, the Center generates a list of those treasurers and deputies who meet the certification requirements. The Certification Review Committee is responsible for reviewing and approving each application for initial certification. Treasurers and deputies who are approved by the Certification Review Committee are considered certified at the appropriate level as of November 15 of that year. After approval by the Committee, the list of certified treasurers and deputies will be released to the membership. Appeals concerning decisions of the Certification Review Committee must be made to the Committee within fifteen (15) business days of publication of the list of certified treasurers and deputies.

Requirements for Treasurers:

Level I Certification (CGT) - 100 points earned from Parts A, B, C, and D of this section
 - 4 courses, 3 of which must be from the list of mandatory courses. Exams are optional.

Level II Certification (MGT) - 100 points earned from Parts A, B, C, and D of this section
 - All 6 mandatory courses. Exams must be taken and passed.

Requirements for Deputy Treasurers:

Level I Certification (CGDT) - 60 points earned from Parts A, B, C, and D of this section
 - 3 courses, 1 of which must be Roles & Responsibilities of the Treasurer. Exams are optional.

Level II Certification (MGDT) - 60 points earned from Parts A, B, C, and D of this section
 - 4 of the mandatory courses, 1 of which must be Roles & Responsibilities of the Treasurer. Exams must be taken and passed.

Part A – Education & Experience

Treasurer - 30 points maximum*

Deputy - 25 points maximum*

Points for items 1-4 are awarded based on the highest level of education completed.

Education Level	Points
1) Bachelor's degree or higher (related field) from an accredited college/university	20
2) Associate's degree (related field) or bachelor's degree (unrelated field) from an accredited college/university	15
3) Associate's degree (unrelated field) from an accredited college/university, or a diploma from an accredited business school	10
4) High school diploma or GED	5
5) Receipt of CPA designation	5

For items 6-10, credit is granted only for full years.

	Points per year	Maximum Points
6) Experience as a local governmental treasurer	5	20
7) Experience in an administrative or legislative position in the Virginia Government	2	10
8) Administrative position in federal or state government (other than Virginia)	1	5
9) Experience as a deputy, assistant, or associate treasurer	3	12
10) Experience in an administrative position in the banking field	2	10

* Maximum points possible are 25 (treasurer) or 20 (deputy) unless the person has earned either their CPA designation or has a Bachelor's degree or higher in a related field.

Part B – Service to the Association

10 points maximum (combined total from Service and Presentations)

Service (6 points maximum)

	Points
1) Committee member (major only)	1 point/year
2) Committee chair (major only)	2 points/year
3) Officer of the Association	2 points/year
4) Member of the Executive Board	1 point/year

Presentations (12 points maximum)

Points awarded will vary depending on the type of presentation. Multiple presentations on the same topic will earn half the credit allotted for the original presentation. Points are generally awarded as follows:

	Points
1) Formal presentation by one person	3 points/hour
2) Group presentation	2 points/hour
3) Panelist in a discussion group	1 point/hour
4) Teaching a course	Varies

Part C – Continuing Education

Treasurer - 60 points minimum, no maximum

Deputy - 30 points minimum, no maximum

Generally, one point is awarded for each hour of instruction unless otherwise noted. Other office-related courses, classes and seminars may earn 1 point of credit per hour of instruction taken, up to a maximum of 8 points. The points awarded will be determined by the Center in conjunction with the Certification Review Committee.

Conferences

- 1) Association's Annual Conference
- 2) Local Government Officials' Conference (LGOC)
- 3) Spring & Fall District Meetings
- 4) Compensation Board New Officer Training
- 5) Compensation Board Deputy Training
- 6) Other Compensation Board sponsored training
- 7) Other conferences approved by the Certification Review Committee

Meetings – For credit to be awarded for the following meetings, a copy of the agenda and proof of attendance must be submitted to the Center. Examples of proof of attendance would be a sign-in roster supplied by the sponsoring organization or a certificate of attendance.

- 8) Regional district meetings (e.g. NOVA, Tidewater, Southwest Virginia Clerks and Treasurers Association)
- 9) VALECO annual meeting
- 10) VGFOA, GFOA, APT US&C, or NACTFO annual, state, province, or regional conferences
- 11) Other meetings approved by the Certification Review Committee

Part C – Continuing Education (continued)

Other – The participant should verify with the Center that the following will qualify for credit before taking the class.

12) Class in the field of money management (1 point per credit hour)

13) Class in the area of social and interpersonal concerns (1/2 point per credit hour)

14) Class in the field of computers and software. Number of points awarded will be based on the content of the program. In no case will more than 3 points be awarded per class.

Part D - Courses

1. Mandatory & Elective Courses

The mandatory courses are:

- Roles & Responsibilities of the Treasurer
- Delinquent Collections
- Bankruptcy
- Introductory Accounting (deputies only)
- Intermediate Accounting (treasurers only)
- Auditing & Internal Controls
- Cash Management

Elective courses currently include:

- Lawful Employment
- Leadership Effectiveness
- Introductory Accounting (treasurers only)
- Intermediate Accounting (deputies only)
- Advanced Cash Management
- Advanced Governmental Accounting
- Issuing Debt and Debt Management
- Community Planning
- Budgeting
- Customer Service (under development)

The Curriculum Committee has approved most VGFOA and Commissioner of the Revenue courses as electives; however, the participant should verify the status of any class not on this list with the Center.

2. Credit and Points Earned for Courses

Course credit is granted for taking a course and passing the exam offered at the end of the course. In addition, for courses taken after March 7, 2005, continuing education points are also awarded for taking the course and passing the exam. Points are capped at a maximum of 4 points per class. The points awarded for each course will be determined by the Center, in conjunction with the Curriculum Committee, based on the length and difficulty of the course.

2. Credit and Points Earned for Courses (continued)

Courses taken beyond the minimum course requirement count will count for continuing education points only. Since the participant is only earning points for taking the additional course, the points awarded will be greater.

Points for Mandatory Courses:

Course	Points (with course credit)	Points (without course credit)
Roles & Responsibilities of the Treasurer	4	8
Delinquent Collections	4	12
Bankruptcy	4	10
Intermediate Accounting	3	8
Introductory Accounting	3	8
Auditing & Internal Controls	3	8
Cash Management	4	12

Points for elective courses will be posted on the Center's website, www.coopercenter.org.

A participant may retake a course for credit if it has been four (4) years since the person initially took the course. Before taking a class that has already been taken, participants should review their records to ensure that sufficient time has passed.

3. Exam Retakes

If the participant fails an exam, he/she may retake the exam once at no additional charge. If failed a second time, the participant must retake the course. After the initial course attendance, the registration fee for the same course will be set to cover the cost of meals and updated course materials only.

4. Course Exemptions

CPAs are exempt from the Accounting courses. The Center must have a copy of the participant's current license on file to grant the exemption.

There are no other course exemptions at this time.

VII. Requirements for Re-Certification

The re-certification process takes place over a 4-year period with annual continuing education requirements. Annual requirements must be met by November 15 of the year. The course credit requirement must be met by November 15 of the 4th year following initial certification or re-certification.

On November 15 of each year, the Center generates a list of those treasurers and deputies who meet the re-certification requirements. The Certification Review Committee is responsible for reviewing and approving each application for re-certification. Treasurers and deputies who are approved by the Certification Review Committee are considered certified at the appropriate level as of November 15 of that year. After approval by the Committee, the list of certified treasurers and deputies will be released to the membership. Appeals concerning decisions of the Certification Review Committee must be made to the Committee within fifteen (15) business days of publication of the list of certified treasurers and deputies.

1. Annual Requirements

Participants are required to meet cumulative minimum requirements for continuing education points each year while working towards re-certification. The points levels are established on a tiered basis, with different tiers for treasurers than for deputies. Continuing education points for re-certification can be earned from Parts B, C, and D under Section VI; however, a participant can only earn a maximum of 3 points per year from Part B and a total of 10 points from Part B over the 4-year re-certification period.

Points earned over the minimum tier for each year will carry over to help the participant meet the following year's requirements.

Requirements for Treasurers (Level I & Level II)

Year 1	12 points
Year 2	24 points (cumulative between years 1 & 2)
Year 3	36 points (cumulative between years 1, 2, & 3)
Year 4	60 points (cumulative for all 4 years)

Requirements for Deputies (Level I & Level II)

Year 1	4 points
Year 2	12 points (cumulative between years 1 & 2)
Year 3	18 points (cumulative between years 1, 2, & 3)
Year 4	40 points (cumulative for all 4 years)

2. Requirements to be met over the 4-year period

Participants working towards re-certification are required to earn course credit over the 4-year period. Courses can be taken at any time during the 4-year period.

2. Requirements to be met over the 4-year period (continued)

Requirements for Treasurers

Level I **First re-certification** -- Complete the 3 remaining mandatory courses (beyond those required for initial certification). Exams are optional. **Subsequent re-certifications** – Complete 3 courses. Exams are optional.

Level II Complete 4 courses and pass the exam in each.

Requirements for Deputies

Level I Complete 2 courses (mandatory or elective). Exams are optional.

Level II Complete 3 courses (mandatory or elective) and pass the exam in each.

3. What Happens if the Requirements Aren't Met?

Failure to Meet the Annual Requirements

If a participant does not earn the required minimum number of points for a given year, he/she would be "suspended" from certified status. In order to be reinstated, the participant would need to reach the next tier of points by November 15 of the next year. For example, if a treasurer has not earned 12 points by November 15 of Year 1, he/she would be suspended from certified status. In order to be reinstated, the treasurer would need to have earned 24 points by November 15 of Year 2.

Failure to Meet the Requirements at the End of the 4-Year Period – "Rolling Window" Reinstatement Procedure

If the participant fails to meet either the continuing education points requirement or the course requirement at the end of the 4-year period, he/she would be suspended from certified status. The participant would then be subject to a "rolling window" reinstatement procedure. The 4-year re-certification window would automatically become the last 4 years. As of November 15 of the next year, the participant's points and courses for the current year and the 3 years prior would be reviewed. If the participant meets the re-certification requirements at that time, he/she would be considered re-certified and would begin the process of re-certifying again from the beginning. If the participant does not meet the re-certification requirements, the rolling window would then be shifted to the next year, and again, points and courses for the then current year and the previous 3 years would be reviewed.

Failure to Meet the Requirements at the End of the 4-Year Period – “Rolling Window” Reinstatement Procedure (continued)

For example, if a treasurer does not meet the requirements for re-certification at the end of the 4-year period, he/she would no longer be certified. As of November 15 of the next year, the most recent 4-year period would be reviewed to determine if the requirements have been met. (Points and courses earned in Year 1 would no longer be counted because they are outside of the 4-year window.) If the person meets the cumulative requirements, he/she would again be certified.

VIII. Certification Upgrades

1. Upgrade from Level I to Level II

In order to upgrade from Level I to Level II, the participant would need to meet the following requirements:

- ◆ Take the required number of mandatory courses
- ◆ Take and pass the exam in all courses taken
- ◆ Continue to meet the annual continuing education points requirement

2. Certification Upgrade from Deputy to Treasurer

This is only available to deputies who have been elected or appointed treasurer and who have already received Level I or II certification as a deputy.

To upgrade at Level I, the participant must take the missing mandatory courses and earn an additional 40 continuing education points.

To upgrade at Level II, the participant must take the missing mandatory courses and pass the exam in each. He/she is also required to earn an additional 40 continuing education points.

IX. Presentation of Professional Designation Certificates

Once an applicant has met all of the requirements for certification or re-certification, an appropriate certificate shall be presented to him/her from the Association and the Center. Certificates for initial certification will be presented at the annual conference the following summer. Certificates for re-certification will be mailed to the qualified recipients following approval of the list by the Certification Review Committee.

X. Application Deadline & Fees

Applications for certification must be received at the Center by **November 15** to ensure adequate time for review by the Certification Review Committee.

The fee structure is as follows:

Initial Certification

	<u>Treasurers</u>	<u>Deputies</u>
Level I – original amount due	\$200.00	\$125.00
Less: Deposit paid at enrollment	<u>-\$75.00</u>	<u>-\$75.00</u>
Net amount due at certification	\$125.00	\$50.00
Level II – original amount due	\$250.00	\$175.00
Less: Deposit paid at enrollment	<u>-\$75.00</u>	<u>-\$75.00</u>
Net amount due at certification	\$175.00	\$100.00

Re-Certification

	<u>Treasurers</u>	<u>Deputies</u>
Level I	\$75.00	\$60.00
Level II	\$125.00	\$75.00

Upgrade from Level I to Level II – Fees are prorated based on when the participant was last certified at Level I.

	<u>Treasurers</u>	<u>Deputies</u>
4 years	\$250.00	\$175.00
3 years	\$175.00	\$125.00
2 years	\$125.00	\$100.00
1 year	\$50.00	\$50.00

XI. Standards for Judging Education Programs

A. Continuing Education Programs

The following guidelines must be met for continuing education credit in Section VI, Part C, items 8-11 to be recognized:

- 1) Educational programs should be supervised by an accredited institution of higher learning (e.g. the Center) or by a government agency (e.g. Compensation Board, Department of Taxation). Programs offering CEUs should also be approved by an accredited university or college.

A. Continuing Education Programs (continued)

- 2) Attendance at class sessions is required of all students enrolled. Attendance rosters and/or similar forms shall be used for keeping accurate attendance records. No credit for attendance will be given for a certain activity unless the session is attended in its entirety.
- 3) The contact hours (number of clock hours spent in instruction) shall be distributed over the major curriculum areas as follows:
 - i. At least 50% of the hours should be in public finance administration, including governmental accounting, investing, budgeting or duties related to the Treasurer's Office
 - ii. The remaining hours, if any, should be in areas of social and interpersonal concerns, such as
 - ◆ Written and oral communications
 - ◆ Personnel management, including individual motivation & work production
 - ◆ Human relations
 - ◆ Office programming & management
 - ◆ Community & public relations
 - ◆ Personal growth & development of the treasurer
 - ◆ The treasurer in the governmental environment
 - ◆ Ethics in government

B. Other Educational Programs

The following guidelines should be met for approval of continuing education credit for a course under Section VI, Part C, items 12-14:

- 1) The course must be conducted by a fully accredited institution of higher education.
- 2) The course must contain at least 3 semester or 4 quarter hours at the university level.
- 3) Attendance at class sessions is required of all students.
- 4) The participant must pass the course with a grade of B minus (B-) or higher.