



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT**

SUITE 1500

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2013 CEU Reporting Tips

Entering CEU

Each CEU event should be entered on a single line. That is, if a conference lasts 2 days or has a number of classes during the conference, only one line should be entered. A line for each individual class or for each day is not required.

Classification of CEU – Financial and Other

Many classes are geared for classification for CPAs. Such classifications are acceptable and are generally easily converted for CMFO purposes. However, there are occasions when a class is classified as other than accounting or auditing, but may qualify as financial for the CMFO program. If you choose to reclassify such classes, sufficient detail must be attached to the class to identify which class or classes you are asking to be considered as financial rather than other CEU. Such documentation would generally need to include a synopsis of the class or classes, which is generally available from the provider. If sufficient detail is not provided, the reclassification will not be allowed.

CEU Certificates

File names for scanned certificates should not include the pound symbol (#) or any other special characters.

File names should not be extremely long.

Each certificate should be scanned separately and attached to the applicable CEU line.

Each certificate should include:

- Your name
- Dates of the event
- Number of credits and whether they are CEU, CPE, or Contact Hours (refer to Converting Hours to CMFO CEU section of this document)
- Provider Name evidence of authenticity (provider signature or similar evidence)
- Number of hours in each classification (financial or other)

If the certificate does not include this information, please attach supplemental information from the provider that includes the information. If the provider does not supply adequate documentation, the classes will not be eligible for CEU.

For TAMCAR certificates, the individual certificates for the hours that are eligible for CMFO CEU are the only certificates that need to be uploaded. The certificate for the entire conference is not required in those circumstances, since some of the TAMCAR hours are not eligible for CMFO CEU.

Receipts related to registration for a class (invoices, etc.) do not provide documentation that can be used to support that you attended a class. Unless the CEU Certificate does not provide information necessary for classifying hours as financial or other that is included on the registration receipt, you would typically not need to upload those documents.

Converting Hours to CMFO CEU

When attending a class that reports contact hours, the contact hours will need to be converted to CMFO CEU equivalents. Any provider registered with NASBA reporting CEU will not need to be converted. When converting contact hours, breaks, non-teaching lunch breaks, business meetings with no training component should be excluded from the contact hours. The calculation is:

$$(\text{Hours} \times 60) / 50$$

Example = 4 contact hours = $(4 \times 60) / 50 = 4.8$ which must be rounded down to the nearest half hour or 4.5 CMFO CEU equivalents

When attending a class that reports conventional CEU, the CEU will need to be converted to CMFO CEU equivalents. The calculation is:

$$(\text{CEU} \times 10 \times 60) / 50$$

Example = 0.4 CEU = $(0.4 \times 10 \times 60) / 50 = 4.8$ which must be rounded down to the nearest half hour or 4.5 CMFO CEU equivalents.

When attending college courses that qualify for continuing education, each semester hour credit shall equal fifteen (15) continuing education credit hours, and each quarter hour credit shall equal (10) continuing education credit hours.

Example = 3 semester hour credit class = $3 \times 15 = 45$ CMFO CEU equivalents
= 3 quarter hour credit class = $3 \times 10 = 30$ CMFO CEU equivalents

Miscellaneous

Hours must be in half hour increments. Amounts must always be rounded down to the nearest half hour. If uneven amounts of credit are received from individual classes during a single conference, the amounts may be aggregated before rounding down.