

POLICIES AND PROCEDURES FOR THE CERTIFIED COUNTY FINANCE OFFICER PROGRAM



DIVISION OF LOCAL GOVERNMENT AUDIT



**CERTIFIED COUNTY FINANCE OFFICER PROGRAM
POLICIES AND PROCEDURES MANUAL**

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



JULY 2022 REVISION

Guide to Certified County Finance Officer Program

The Certified County Finance Officer (CCFO) program provides educational opportunities to county finance and accounting personnel who demonstrate a willingness to learn more about government operations. The program is designed for individuals working in positions with financial oversight for funds handled by the county trustee, such as finance directors and/or bookkeepers working for the general government, highway department, and school department.

Individuals who are interested in participating in the CCFO program should follow the seven steps listed below:

- Step 1 CCFO candidates should complete an online application found on the Certified County Finance Officer Program System on the Comptroller's website <https://apps.cot.tn.gov/CCFO>
- Step 2 Upon approval of the application by the Comptroller's Office, an email will be sent to the candidate with an account number for the Certified County Finance Officer Program System. This account will be used to apply for the CCFO certificate after completion of the program and to maintain Continuing Professional Education (CPE) documentation.
- Step 3 The CCFO candidate is required to attend classes offered by the County Technical Assistance Service (CTAS) for the CCFO program. Information regarding location and dates of CCFO program classes will be emailed to you by CTAS approximately two months before the first class is scheduled to begin and monthly thereafter for each individual course.
- Step 4 The CCFO candidate must successfully pass an exam following each of the 11 courses in the CCFO program.
- Step 5* Eligible candidates should submit a "Reimbursement of Certification Expenses Form" through their account in the Certified County Finance Officer Program System (found on the Comptroller's website) to request reimbursement of costs associated with participation in the CCFO program. Eligible expenses include travel-related expenditures and fees associated with the CCFO classes. Reimbursement forms should be submitted within 60 days of completion of each course to the Comptroller's Office for processing.
- Step 6 Upon successful completion of all courses, a CCFO candidate must log into their account in the Certified County Finance Officer Program System to complete an application for a CCFO certificate and upload all 11 completed course certificates issued by CTAS.
- Step 7* Eligible individuals who successfully complete the CCFO program may receive a one-time stipend of \$1,000. Upon completion of the program, the successful candidate should complete a "Stipend Authorization Form" through their account in the Certified County Finance Officer Program System and submit the form to the Comptroller's Office for payment.

* See Part 6. CCFO Incentive Programs

Note: CCFO participants should notify the Comptroller's Office about personal information changes and update their individual Comptroller's CCFO account and notify CTAS by email.

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PART 1

INTRODUCTION

The Comptroller of the Treasury and the University of Tennessee's County Technical Assistance Service (CTAS) have developed a program that will provide Tennessee's county financial officers an opportunity to learn about accounting and financial reporting principles, understand how county governments are structured in Tennessee, and enhance their skills in order to carry out their responsibilities for the fiscal affairs of their county or department.

Responsibilities of the Comptroller of the Treasury

The Comptroller of the Treasury is responsible for approving the initial applications for participation in the Certified County Finance Officer (CCFO) program, reimbursing counties for the cost of their employee's participation, awarding CCFO certificates to candidates who successfully complete all CCFO courses, and awarding a one-time stipend of \$1,000 to eligible CCFO certificate holders. The Comptroller's Office is also responsible for monitoring compliance with the program which includes ensuring CCFOs obtain at least 16 hours of Continuing Professional Education (CPE) annually.

Responsibilities of CTAS

CTAS will administer an educational program and testing which will allow candidates to achieve the CCFO designation.

PART 2

OVERVIEW OF THE CCFO PROGRAM

General Requirements for Candidacy

To qualify for candidacy in the CCFO program, the applicant must:

1. Be at least eighteen (18) years of age;
2. Complete an online application provided by the Comptroller of the Treasury, Division of Local Government Audit;
3. Agree to abide by the policies and procedures governing the program;
4. Not have engaged previously and will not engage as a student or graduate in any conduct reflecting adversely upon the candidate's fitness to perform services as a CCFO, as determined by the Comptroller of the Treasury;
5. Have not been convicted of:
 - a) Any felony under the laws of this state, the United States, or any other state or country if the acts involved would have constituted a felony under the laws of this state; or
 - b) Any lesser crime involving theft, fraud, or other crimes of dishonesty under the laws of this state, the United States, or any other state or country if the acts involved would have constituted a misdemeanor involving theft, fraud, or dishonesty under the laws of this state.

Registry of Candidates

All individuals desiring to become a CCFO must first complete an online application in the Comptroller's CCFO Program System. Once the application is approved, the prospective candidate can enroll in the CCFO training curriculum developed by CTAS. CTAS will develop methods for candidates to enroll in the program, complete the required courses, and take exams over each course.

CCFO Curriculum

Candidates must successfully complete a series of 11 small-group courses that will provide individualized attention to various county financial management topics. The 11-course curriculum is designed to ensure that every county finance officer is capable of performing the fundamental tasks associated with their position and to allow CCFOs to learn advanced skills required to enhance their abilities to perform their official duties.

The 11 CCFO courses are:

- The Government Environment
- County Budgeting
- Government Accounting I
- Government Accounting II
- Internal Control & Audit
- Debt Management & Capital Projects
- Cash & Grants Management
- Financial Reporting I
- Financial Reporting II
- Payroll, Fringe Benefits, Pensions & OPEB
- Purchasing and Risk Management

Eligibility Period and Extensions

A CCFO candidate must pass all of the exams within three (3) years from the date of completion of the first course. If your eligibility period ends before you pass all the examinations, the candidate will need to reapply as a new candidate and pass all the examinations during their new eligibility period. Extensions of eligibility may be granted for reasons including, but not limited to, childbirth, adoption, severe health issues, sickness, or death of an immediate family member, military leave or other matters as approved by the Comptroller of the Treasury.

To request an extension of eligibility, contact the Comptroller of the Treasury, Division of Local Government Audit before the expiration of your eligibility period at 615.401.7841 or via email at LGA.Web@cot.tn.gov.

Receiving the CCFO Certificate

After completing the required courses and achieving a passing grade on the examinations, a candidate will be eligible to receive the CCFO certification. The candidate will use the Comptroller's online CCFO Program System to apply for the certification.

PART 3

MAINTAINING THE CCFO CERTIFICATION

To retain the CCFO certification, all CCFOs must adhere to the Code of Ethics discussed in Part 5 of this manual. In addition, to continue using the CCFO designation after their name, CCFOs must be in an active status.

STATUS OF CCFO

A. Active Status

To maintain the CCFO certification in an active status, CCFOs are required to:

- Complete at least 16 hours of Continuing Professional Education (CPE) annually in financial related subjects.
- Maintain documentation of CPE hours obtained for a minimum of three years following each calendar year reporting cycle.
- Submit detailed information and documentation on CPE hours completed to the Comptroller's CCFO Program System by December 31 of each calendar year reporting cycle.

By submitting CPE hours to the Comptroller's Office, CCFOs affirm that they have and will continue to abide by the policies and procedures of the program.

B. Inactive Status

If a CCFO fails to meet the requirements to maintain the CCFO designation in an active status, the CCFO becomes inactive.

Inactive CCFOs may not present themselves as CCFOs, either in writing, orally or display the CCFO certificate. Any reference to the CCFO designation on a resume, bio or other statements of qualification must clearly indicate that the CCFO is inactive.

Inactive CCFOs may request a reactivation by complying with the reactivation requirements but may not use the "CCFO" after their name until after they receive a written confirmation from the Comptroller of the Treasury that their reactivation submission has been approved.

Reactivation requirements:

Submitting CPE documentation showing completion of delinquent CPE hours that resulted in the inactive status. Once reactivated, the CCFO is additionally responsible for obtaining 16 hours of CPE in financial related subjects for the current year.

A CCFO can remain in an inactive status for up to two consecutive years from the last renewal deadline (December 31) as an active CCFO. After that period, the CCFO certification account is closed.

C. Other Status

At the discretion of the Comptroller of the Treasury, this status may be used for a designated period of time due to military leave, health issues, or other matters.

D. Closed Status

The CCFO designation will be closed if the holder is inactive for longer than two consecutive years from the last renewal deadline (December 31) as an active CCFO.

Individuals who have had their CCFO certification closed may not present themselves as CCFOs, either in writing or orally, and must remove any reference to their CCFO designation on a resume, bio, or other statement of qualifications. They must also destroy or return their CCFO certificate to the Comptroller of the Treasury. Individuals seeking reinstatement must reapply as new candidates.

Certification Revocation

The Comptroller of the Treasury reserves the right to revoke any certification for cause. Cause may include, but is not limited to a CCFO who:

- has been found to have made false statements in the application to receive the CCFO certification,
- has been found to have submitted certification(s) for CPE which they did not attend or complete,
- has been found to have committed ethics violations and/or actions discreditable to the CCFO Program such as conviction of a felony or conviction of theft from their employer.

Individuals who have had their CCFO certification revoked may not present themselves as CCFOs, either in writing or orally, and must remove any reference to their CCFO designation on a resume, bio or other statement of qualifications. They must also destroy or return their CCFO certificate to the Comptroller of the Treasury.

CCFO Candidate Disqualification

The Comptroller of the Treasury reserves the right to disqualify from the program any CCFO students for cause. Cause may include, but is not limited to a CCFO student who:

- has committed academic dishonesty,
- has violated program policies and procedures,

- has been found to have committed ethics violations and/or actions discreditable to the program, such as conviction of a felony or conviction of theft from their employer.

Individuals who have been disqualified from the CCFO program may not reapply for candidacy in the program in the future. In addition, at the Comptroller's discretion, disqualified students and/or their employers may be required to reimburse the Comptroller's Office for reimbursement payments made on behalf of the student.

Appeals process:

Any student that has been disqualified from the program may appeal the decision. The appeals process is as follows:

- A formal request should be submitted to the CCFO program administrator at LGA.Web@cot.tn.gov stating what is being appealed and including any pertinent information.
- The CCFO program administrator will gather all supporting documentation from CTAS and the Comptroller's Office related to the decision to disqualify the student from the program.
- Based on the information provided from all parties, the CCFO program administrator may formulate follow-up questions.
- Once responses to follow-up questions are received, all information will be reviewed by the CCFO program administrator, and a decision will be made to either uphold the disqualification or to reinstate the student into the program.

PART 4

CONTINUING PROFESSIONAL EDUCATION

CPE Requirements

To maintain the CCFO certification in an active status, CCFOs are required to complete at least 16 hours of Continuing Professional Education (CPE) every year in financial related subjects. This includes a wide array of acceptable topics such as accounting, finance, professional development, ethics, human resources, etc. All CPE hours must be live training events. Exceptions may be granted for online CPE courses at the discretion of the Comptroller's Office. Individuals interested in participating in online CPE courses must receive prior approval from the Comptroller's Office. Self-Study CPE courses will not be approved as eligible hours for the CCFO Program.

Selected CPE should provide opportunities to maintain and/or improve competence in the profession. The same CPE course cannot be taken repetitively. Annual updates, refresher courses, and other courses that "maintain or improve competence" are acceptable.

CCFOs will not be allowed to carry-over hours to another reporting cycle. The Comptroller may, upon written request, extend the time frame which CCFOs must comply with the CPE requirements for extreme circumstances of poor health, military service, foreign residence or other good cause.

All CPE should be reported and certificates uploaded through the Comptroller's CCFO online system.

Comptroller Provided CPE

The Comptroller's Office will provide 16 hours of CPE each calendar year at no cost to participants. CCFOs and/or their employers will be responsible for travel costs associated with attending these classes.

Reporting Cycle

The CPE reporting cycle is January 1 through December 31 and CPE should be reported by December 31 of each calendar year. A grace period will be extended through March 1st of the following year for uploading any course certificate that has not been received at December 31. However, the detailed information regarding the class should still be entered into the system by December 31.

The initial CPE reporting cycle is the first full calendar year following the completion of the program. For example, if the CCFO completes the program in February, the CPE reporting cycle will be January 1 through December 31 of the following year. Although not required, the Comptroller's Office encourages CCFO's to obtain CPE during the initial year of completion.

Method of Reporting

The CCFO Program System online application is available for reporting CPE. An individual may upload CPE information after completing each class or at the end of the year.

Documentation Requirements

All individuals are required to maintain documentation for continuing professional education. That documentation includes a completion certificate, transcript, or other equivalent documentation that displays the name of the class, dates attended, sponsor name (and number if they are on the National Association of State Boards of Accountancy's (NASBA's) registry of CPE sponsors), sponsor signature, and hours of CPE earned. If the hours are not classified on the certificate, the agenda, itinerary, or class schedule should be attached. The agenda, itinerary, or class schedule should be retained in the personal files of each individual, along with the attendance certificate, transcript or other equivalent document for a minimum of three years following each reporting cycle.

CPE Provider/Sponsor Requirements

All continuing professional education provided by organizations on NASBA's registry of sponsors will meet the provider requirements of the CCFO program.

For CPE provided by organizations/sponsors that are not on NASBA's registry of sponsors, the following minimum guidelines must be met in order to qualify for credit to satisfy the requirements of the program.

- A continuing education program must contribute directly to the professional competence of the certificate holder.
- Programs requiring attendance may be considered for credit if:
 1. An outline is prepared and retained for at least five (5) years after the date of the presentation of the program;
 2. The program is at least one (1) credit hour [one (1) credit hour = fifty (50) minute period];
 3. The program is conducted by a qualified instructor, discussion leader, or lecturer; and
 4. A record of attendance is maintained.

The sponsor of any continuing education program must issue to attendees certificates of completion that include the sponsor name, date(s) of training, title of program, CPE subject code, and CPE credit awarded.

The sponsor of any continuing education program shall keep detailed records of the following for a period of five (5) years after the date of the presentation of the program:

- The date and location of the program presentation;

- The name of each instructor or discussion leader;
- A list of attendees of each program presentation;
- A written outline of the program presentation; and
- The number of continuing education hours allowable.

Approval/Audit of CPE

All CPE will be subject to audit. Any comments as a result of the audit will be communicated to each individual. If the CPE is incomplete or disallowed, an email notification will be sent to the preferred email address on record in the CCFO Program System. The email will detail the CPE credits that have been disallowed or are incomplete. The individual will be permitted to submit, within ten (10) business days, additional information for consideration. If the CCFO has less than 16 hours of approved CPE, the CCFO may fall into an inactive status.

PART 5

ETHICS

Code of Ethics

To retain the CCFO certification, all CCFOs must adhere to the Code of Ethics discussed below.

The AGA Code of Ethics (excluding the section on Enforcement) are adopted, by reference, and are applicable to all qualified individuals. All references to AGA, Professional Ethics Board, and similar references shall be construed to refer to the Comptroller's Office. All references to AGA members, Certified Government Financial Manager (CGFM), and similar references shall be construed to refer to "qualified individuals" under the program.

It is considered to be an ethical violation if you hold yourself out as a CCFO if your CCFO status is not active. Any individual who holds themselves out as a CCFO but has not received notification of the approval of their application for certification may be denied certification in the future, at the sole discretion of the Comptroller's Office. Regulators for any other professional certifications that the individual may hold may be notified of the violation, at the sole discretion of the Comptroller's Office.

By submitting CPE hours to the Comptroller's Office, CCFOs affirm that they have and will continue to abide by the policies and procedures of the program including the Code of Ethics.

Penalties for Violations

At the discretion of the Comptroller's Office, substantiated ethics violations can result in revocation of the Certification, depending on the severity and number of violations.

PART 6

CCFO INCENTIVE PROGRAMS

Eligible Candidates for Incentive Programs

The CCFO incentive programs have been designed for those individuals working in positions with financial oversight responsibilities for funds handled by the county trustee. Depending on the current financial management structure of the government, these positions may include finance directors and/or bookkeepers working for the general government, highway department, and school department. These positions qualify to receive incentive payments which include a \$1,000 stipend plus reimbursement of eligible expenses associated with obtaining the CCFO certification. Potential CCFO candidates may contact the Comptroller of the Treasury, Division of Local Government Audit at (615) 401-7841 or email LGA.Web@cot.tn.gov to discuss their eligibility for these incentive programs.

Participation in the CCFO program is open to all individuals subject to classroom availability; however, priority for the classes will be given to government employees. In addition, only county government employees, including county boards of education employees, are eligible for the incentive programs. Employees of other governmental entities, and members of the county commission, road board, school board, and other governmental boards are not eligible for the CCFO incentive programs. County government officials such as County Mayor, Highway Superintendent, Director of Schools, and all Constitutional Officers are eligible for the expense reimbursement program but are not eligible for the stipend incentive program. Exceptions to the applicability of the incentive programs are at the discretion of the Comptroller of the Treasury.

Stipend Payments

As an incentive for participation in the CCFO program, a one-time stipend of \$1,000 will be awarded to those eligible individuals who successfully complete the program. Stipend eligibility is determined based on student's employer and position at the time of graduation.

Procedure for Payment of Stipends:

Once an individual has successfully completed the CCFO program and obtains the CCFO certificate, candidates eligible for a stipend payment should complete a "Stipend Authorization Form" through their account in the CCFO Program System (found on the Comptroller of the Treasury's website).

The Comptroller's Office will mail a check directly to the CCFO and issue a 1099 at year-end.

Reimbursement of Certification Expenses

As an incentive for participation in the CCFO program, counties and county boards of education, may be reimbursed for costs associated with their employees obtaining the CCFO certification. Eligible expenses include all travel-related expenditures and fees associated with the CCFO classes. Reimbursement requests should be submitted within 60 days of completion of each course. Extensions may be granted at the discretion of the Comptroller's

Office. Passage of the exams after each class is not required to receive reimbursement for travel and fees.

Process for Reimbursement of Certification Expenses:

Individuals eligible for reimbursement of CCFO certification expenses as discussed above should:

- File an expense claim with their respective employer. Eligible expenses associated with obtaining the CCFO certification include:
 - a) All travel related expenses including but not limited to mileage to/from classes and exams, lodging, per diem (meals and incidentals), parking, etc.
 - b) Fees charged by CTAS for classes, materials, and exams.
- Once the county has paid the expense claim, the CCFO participant can complete a “Reimbursement of Certification Expenses Form” and submit supporting documentation to the Division of Local Government Audit for reimbursement of approved expenses through their account in the CCFO Program System. Supporting documentation should include the signature of an approving authority within the county confirming that the expenses incurred were allowable for reimbursement in accordance with their respective county policies. Note: A CCFO candidate may not approve their own travel claim within the county. CCFO candidates are encouraged to follow the State of Tennessee travel policy for guidance on reasonable expenses when a county policy is not available. The reasonableness of expenses claimed and amounts to be reimbursed will be at the discretion of the Comptroller’s Office.

The Comptroller’s Office will mail a check to the counties to reimburse certification expenses associated with the CCFO Program.