



CCFO NEWSLETTER

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The Perfect Storm

Katie Armstrong, Assistant Director
Division of Local Government Audit

The pandemic taught us many lessons about ourselves and our organizations: we are resourceful, innovative, hardworking, and resilient. Unfortunately, it also highlighted that sometimes we are woefully unprepared. While much of the last 3 years has been reactionary, the pandemic is seemingly now behind us, and the path ahead provides us with an opportunity to assess lessons learned and to prepare for the next crisis. As financial management experts for your county, you play a significant role in that preparation.

Evaluate internal controls – Effective internal controls are vital to ensuring that local governments achieve their objectives while also safeguarding their assets. Management should evaluate internal controls regularly to ensure that office practices align with written controls and that the framework implemented provides reasonable assurance of financial report accuracy while also detecting fraud and errors. Aside from a complete lack of controls, the most common failure in internal controls is management and employee override. Simply put, a control exists on paper, but not in practice. Take some time to contemplate if the controls you have in place make sense, work as intended, and provide the most assurance of protecting government assets while delivering quality services to the citizens of your local government.

Perform Risk Assessments – I like to call this “think like a thief.” If I am an employee or a citizen with nefarious intentions, where can I take advantage with the most ease and the least detection? Fraudsters are adept at seeking out



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weaknesses and taking advantage of opportunities. During times of crisis these opportunities are more prevalent as emergency funding must be administered quickly, management is more distracted, and controls are more likely to fail. This creates a breeding ground for fraud, waste, and abuse. With unprecedented amounts of federal funding flowing to governments amidst the COVID pandemic, we have seen an influx in fraud schemes and improper payments so assess your risk and respond accordingly. As part of this assessment, don't forget about cybersecurity! Technology is a wonderful tool when wielded properly, but it can also make our information and resources vulnerable if not properly protected. You can find many resources related to being Cyber Aware on the Comptroller's website: CyberAware (tn.gov).

Train Your People – Lastly, take every opportunity to strengthen your existing skills, learn new ones, and cross train employees. The pandemic forced most organizations and their employees to adapt their roles by taking on new job responsibilities, modernizing customer experiences, and at times, completely changing the way we do business. Learning these skills on the fly during a crisis is not ideal. Instead, invest the resources and efforts now to strengthen and empower your workforce to ensure we have the flexibility in place to adapt to the next crisis. Proper training and investment in your people create a culture of trust, agility, and success when faced with adversity.

As we emerge from one storm, take advantage of the calm. Use your time and resources wisely and learn from past mistakes so during the next crisis you can weather the storm.

Katie Armstrong



Virtual CPE for CCFO graduates coming Summer/Fall 2023

1.0-1.5 hours of CPE per course.

Questions? ctas.support@tennessee.edu



Know someone who would be a great CCFO?

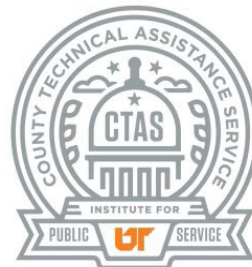
ENROLLMENT FOR NEXT COHORT IS OPENING SOON

Encourage them to apply today.
Classes begin in January 2024.

FOR MORE INFORMATION VISIT

CCFO (tn.gov)

Certified County Finance Officer (CCFO) | CTAS (tennessee.edu)



Have you visited **COT Cyber Aware**?



Go to tncot.cc/cyberaware to become more Cyber Aware.

CERTIFIED COUNTY FINANCE OFFICER SPOTLIGHT: **Melissa Gilbert**

*Deputy Finance Director,
Madison County*



What initially interested you in the CCFO program?

The CCFO program interested me because, even though I have an accounting degree, county government involves many facets that aren't taught in college. This program provided me the opportunity to obtain a broader understanding of county government, particularly county finance.

How has becoming a CCFO impacted your position?

As a graduate of the first CCFO class, I was able to make connections with other CCFOs, which allows me greater networking opportunities when something new or different comes up.

What would you say to anyone thinking about participating in the CCFO

Program? I would encourage them to take advantage of the CCFO program. It is important to always continue learning for your personal development, career (possible promotion or increase in salary), etc.

THE COMPTROLLER'S OFFICE IS OFFERING FREE CPE

16 hours • 3 Locations Available • CMFO & CCFO Training Only



KNOXVILLE, TN
SEPTEMBER 14-15, 2023

JACKSON, TN
OCTOBER 17-18, 2023



NASHVILLE, TN
OCTOBER 25-26, 2023
(VIRTUAL AND IN-PERSON OPTIONS)



PREVIOUS TOPICS INCLUDED: *GASB UPDATES, CYBERSECURITY, AMERICAN RESCUE PLAN ACT, OPEN RECORDS, COMMUNICATIONS AND SO MUCH MORE!*

**REGISTRATION INFORMATION
COMING SOON!**



Upcoming Training Opportunities

CPE Provider Training Classes and Conferences

(The following list is not a preapproval or endorsement of the provider organizations. For any questions regarding online CPE courses, please refer to the CMFO Policies and Procedures Manual.)

ACFE (Association of Certified Fraud Examiners)
<http://www.acfe.com/>

ACPEN (Accounting CPE Network)
<http://www.acpen.com/>

AGA (Association of Government Accountants)
(CGFM)
<http://www.agacgfm.org/>

AICPA (American Institute of Certified Public Accountants) CPEExpress
<https://www.aicpa.org/cpeandconferences/cpeself-study.html>

Checkpoint Learning CPEasy
<http://www.cpeasy.com/>

Continuing Academics CPETutor
<http://www.cafacpe.com/default.aspx>

CTAS
<http://www.ctas.tennessee.edu/content/training>

GFOA (Government Finance Officers Association)
http://www.gfoa.org/index.php?option=com_content&task=view&id=28&Itemid=49

Local Government Corporation
<https://www.localgovernmentcorporation.com/drupal7/>

NASACT (National Association of State Auditors, Comptrollers, & Treasurers)
<http://nasact.org/>

TGA (Tennessee Gas Association)
<http://www.tngas.org/>

TCMA (Tennessee City Management Association)
<http://www.tncma.org/>

TGFOA (Tennessee Government Finance Officers Association)
<http://www.tngfoa.org>

TSCPA (Tennessee Society of Certified Public Accountants)
<http://www.tscpa.com>

TVPPA (Tennessee Valley Public Power Association, Inc.)
<http://www.tvppa.com/>

Tyler Technologies
<http://www.tylertech.com/>

Western CPE
<http://www.westerncpe.com/>

