**STATE OF TENNESSEE**
**COMPTROLLER OF THE TREASURY**
**DEPARTMENT OF AUDIT**
**DIVISION OF LOCAL GOVERNMENT AUDIT**
**SUITE 1500**
**JAMES K. POLK STATE OFFICE BUILDING**
**NASHVILLE, TENNESSEE 37243-1402**
**PHONE (615) 401-7841**

# 2016 CPE Reporting Tips

## Entering CPE

Each CPE 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 CPE – 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 CPE. 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.

## CPE Certificates

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

File names should not be extremely long.

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

Each certificate should include:

- Your name
- Dates of the event
- Number of credits and whether they are CPE, CPE, or Contact Hours (refer to Converting Hours to CMFO CPE 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 CPE.

For TAMCAR certificates, the individual certificates for the hours that are eligible for CMFO CPE 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 CPE.

**Receipts related to registration for a class (invoices, etc.) do not provide documentation that can be used to support that you attended a class. These documents should not be uploaded to the system.**

Corrupted Files

Please check files when you attach them to the system to ensure that the file will open. Files will frequently not open properly if the file name has a special character in it or if you have tried to attach an on-line file.

Converting Hours to CMFO CPE

When attending a class that reports contact hours, the contact hours will need to be converted to CMFO CPE equivalents. Any provider registered with NASBA reporting CPE 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:

(Hours X 60)/ 50

Example = 4 contact hours = (4x60)/50 = 4.8 which must be rounded down to the nearest half hour or 4.5 CMFO CPE equivalents

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

(CEU x 10 x 60)/50

Example = 0.4 CEU = (0.4 x 10 x 60)/50 = 4.8 which must be rounded down to the nearest half hour or 4.5 CMFO CPE 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*15 = 45 CMFO CPE equivalents
= 3 quarter hour credit class = 3*10 = 30 CMFO CPE 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.