

Navigating the Certified Municipal Financial Officer (CMFO) Requirements

Definitions –

Program – The training administered by MTAS that leads to the CMFO designation

Exempt – Individual who possesses one or more of the three certifications which is in an active status described in the Municipal Finance Officer Certification and Education Act of 2007 (TCA 6-56-400 et al) (the Act), and meets other requirements addressed in the Act.

Exception – A municipality that meets the conditions in the Act that waives it from having a CMFO (employ/contractor). It does not waive them from having in their employ someone who is designated to fulfill the requirements of the Act, which includes obtaining 24 hours of CEU each calendar year, beginning January 1, 2013.

CEU – Continuing education units, classes designed to complement and enhance the training received to obtain the CMFO and training for those individuals employed by exempt municipalities. Sixteen of the hours must be in finance and eight of the hours must be in other categories consistent with the training courses. Details can be found at <http://www.comptroller.tn.gov/la/CEUguidlines.asp>

Designee – the individual selected by the municipality to fulfill the requirements of the Act.

CMFOA System – computer application accessible through the internet and maintained by the Comptroller's Office that accumulates data regarding all individuals that are subject to the Act as the designee for a municipality.

MTAS – University of Tennessee Municipal Technical Advisory Service, who administers the training program for the CMFO certification.

There are two distinct segments of CMFO requirements

- What the municipality has to do
- What the CMFO, CMFO student, exempt individual, or exception individual has to do

What the municipality has to do may only be accomplished through CARS (contract and report system), which can be accessed at https://www.comptroller.tn.gov/RA_Upload/

What the CMFO, CMFO student, exempt individual, or exception individual has to do may only be accomplished through the CMFOA System, which can be accessed at https://www.comptroller.tn.gov/RA_Upload/CMFOWelcome.aspx

When a municipality hires an individual and wants to designate them as the individual who will meet the requirements of the Act for the municipality (or wants to appoint a new individual to meet the requirements) the process must begin with the individual who is to be designated.

Checklist to be completed by Potential Designee, Alternate, or Other

1. **Establish an account in the CMFOA System. [the account will need to be approved by the Comptroller's Office, the process is not automated]**

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Guide to CMFO Act Compliance

CPE Guidance

Designee Forms

Welcome to the CMFO Act System

About the CMFO Program

The Municipal Finance Officer Certification and Education Act of 2007 (TCA 6-56-400 et al) (the Act) requires municipalities to have a chief financial officer, who is either a Certified Municipal Finance Officer (CMFO), or an individual who is exempt from the educational requirements leading to the CMFO designation. [The Municipal Technical Advisory Service \(MTAS\)](#) administers the educational program and testing to achieve the CMFO designation. The Act designates the Comptroller's Office as the certification authority.

All questions you have regarding class schedules, registration, space availability, etc. should be directed to your municipality's [MTAS Management or Finance Consultant](#). Call MTAS at 865-974-0411 to get assistance in contacting your consultant. Please note, for non-CMFO designees, space is limited and registration approval is not guaranteed.

If your municipality has not completed a Designee Form, or if the designee has changed, please access the form by clicking [here](#). This form should be submitted as soon as possible to ensure that the municipality remains in compliance with the requirements of the Act.

Using this System

You need to create an account to use this system. Please be aware that you will need to have an e-mail account to sign up. Click the "Sign Up" button to create an account.

What you can do:

- Create an account
- Execute an application for the CMFO certification program
- Execute an application to be recognized as an individual who is exempt from the CMFO certification program
- Report Continuing Education Units (CEUs)
- Report changes in personal and work history information
- Report changes in employment status
- Contact us for potential waivers on CEUs and other matters related to the CMFO Act and CMFO Program

This system is used to apply for the program not to register for classes. After the application has been submitted and accepted, you will need to contact [MTAS](#) to register for the CMFO classes, if you have not done so already.

All questions you have regarding this site and the forms and applications should be directed to the Division of Local Government Audit at 615-401-7841 or questions may be submitted through LGA.Web@cot.tn.gov

This web site is best viewed in either Internet Explorer version 6 or later or Mozilla Firefox version 3 or later.

2. Email notification received from Comptroller noting CMFO account has been approved.

From: Iris Haby
Sent: Tuesday, December 11, 2012 12:29 PM
To: TEST
Subject: Approval of your CMFO Act Account

Your account request for the CMFO Act web site has been approved.

You can access the web site here: https://www.comptroller.tn.gov/RA_Upload/CMFOWelcome.aspx

Your user name is `test_test`

You will need to sign in and complete the appropriate application.

Iris Haby

3. Sign into CMFO account and:

a. Complete the appropriate application:

- i. Use the ***program*** application if you are beginning the education program to achieve the CMFO designation
- ii. Use the ***exempt*** application if you are a CPA, CGFM or CPFO not applying for the education program but applying for exemption.

- iii. Use the *exception* application if you are employed by a municipality that does not have to have a CMFO or exempt individual in their employ, but you must still meet the *CEU* requirements of the Act.
- b. Review information on each tab to make sure the information is correct.
- c. Add the municipality that you are employed by
 - i. If you are to be the designee for that city select designee
 - ii. If you are not to be the designee but will be employed as an alternate select alternate
 - iii. If you are not an employee/contractor for a municipality select other.

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Warning! Please be aware that the system will time out after 20 minutes of inactivity. Any information you've entered will be lost.

Manage my Account
(change address, change e-mail, etc.)

Manage my CEU Classes [?](#)
(add Continuing Education Unit classes, view CEU status)

Application

-- Program
(apply for the CMFO training program)

-- Exemption
(for CPAs, CGFMs, and CPFOs)

-- Exception
(for city employees only required to meet CEU requirements)

Application History

Status	Date Submitted	Application Type	
Approved	12/1/2011	Program application	Copy of Application Edit
Approved	12/1/2011	Exemption application	Copy of Application Edit
Approved	12/1/2011	Exception application	Copy of Application Edit

Apply for CMFO Certification
(for applicants who have successfully completed all CMFO training)

Certification Application History

Status	Date Submitted	
Approved	1/4/2012	Copy of Application Edit

4. Email notification received from the Comptroller noting that the application has been approved:
 - a. If you completed the program application, contact MTAS for information regarding signing up for classes in the CMFO program. Information about the program can be found at <http://www.mtas.tennessee.edu/public/web.nsf/Web/CMFO> and https://www.comptroller.tn.gov/RA_Upload/CMFOWelcome.aspx
 - b. If you completed the exempt application, no further action is required until you have completed CEU courses, which must be entered in the CMFOA system.

- c. If you completed the exception application, no further action is required until you have completed CEU courses, which must be entered in the CMFOA System.

5. Once you have completed the education program administered by MTAS
 - a. Complete an application for certification, upload the MTAS official transcript.

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(change address, change e-mail, etc.)

Manage my CEU Classes
(add Continuing Education Unit classes, view CEU status)

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Approved	12/1/2011	Exemption application	Copy of Application Edit
Approved	12/1/2011	Exception application	Copy of Application Edit

Apply for CMFO Certification

(for applicants who have successfully completed all CMFO training)

Certification Application History

Status	Date Submitted	
Approved	1/4/2012	Copy of Application Edit

6. Email notification received from the Comptroller noting that the certification application has been approved. (NOTE: Approval will follow confirmation by MTAS that you have completed the CMFO Program.)

Clipboard | basic text | Names | include | tags | zoom

To...
Cc...
Subject: FW: Approval of your CMFO application

Send

From: Iris Haby [<mailto:Iris.Haby@cot.tn.gov>]
Sent: Tuesday, October 16, 2012 1:30 AM
To: TEST
Subject: Approval of your CMFO application

Your CMFO application has been approved.

- Review data in the CMFOA System ensuring that the CEU start date is accurate and has been entered. If not, contact the Comptroller's Office. (from the Main Menu, select CEU Classes).

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(change address, change e-mail, etc.)

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(add Continuing Education Unit classes, view CEU status)

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Approved	12/1/2011	Exemption application	Copy of Application	Edit
Approved	12/1/2011	Exception application	Copy of Application	Edit

Apply for CMFO Certification
(for applicants who have successfully completed all CMFO training)

Certification Application History

Status	Date Submitted		
Approved	1/4/2012	Copy of Application	Edit

Then select the Personal Info tab.

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Manage Account

[Save](#) [Main Menu](#)

Acct #	29	Legal Name	Kyle the Man		
Cert #	200	Acct Status	Approved	CEU Status	None
				CMFOA Status	Inactive

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Your legal name * *Please enter your name like this: Jane P. Smith*
 Home address * *Please spell out all words such as Street, East, or Boulevard*
 Home city *
 Home state *
 Home zip code *
 Personal phone * *Please use this format: 999-999-9999*
 Personal e-mail *
 Verify personal e-mail *
 Business phone *Please use this format: 999-999-9999*
 Business e-mail
 Verify business e-mail
 Preferred contact e-mail Personal Business
 Date of birth * *Please use this format: 12-12-2000*

Date passed program:
 Date certificate issued:
 Certificate number: 200
 CEU Req Start Date: 6/1/2012

8. Enter CEU in the CMFOA System by December 31 of each year. (from the Main Menu, select CEU Classes, then select the CEU tab – see previous screen shots)

Municipal Checklist

(Information regarding the current CMFO designee has been manually entered into the CARS system for all municipalities who submitted a paper copy of a CMFO Designation form to MTAS. If you did not submit a paper copy of a CMFO Designation form to MTAS, then you will need to follow the instructions in item #3 below for creating a designation form in the CARS system. If the CMFO designee is no longer with the municipality or a new individual is filling that role and no CMFO designation form has been created for the new individual, follow the instructions in items #3 and #6 below for creating a designation form.)

1. **Review/update the information in CARS (at least annually and preferably before the new contract to audit is started).**

The screenshot shows the main menu of the Tennessee Comptroller of the Treasury Contract and Report System (CARS). The header includes the title and a navigation bar with links for Divisions / Offices, Boards & Agencies, Investor Information, Publications, Calendar & Public Notices, and Contact Us. The main menu is organized into several sections, each with a title, a description, and a help icon (question mark in a circle).

- Manage my Account** (change address, email, etc.)
- Manage all Accounts for my Business** (status and signature authority for all accounts)
 - City/Municipality Information** (mayor, city recorder, CMFO, compliance status, etc.)
 - Admin users for my business**
- Create CMFOA Designation/Exception Form**
- Manage Designation Forms** (sign a form, print a copy, update expiration dates, etc.)
- Create Audit Contract**
- Manage Audit Contracts** (list of all contracts – completed and in-progress)
 - Number of contracts pending my action: 1**
- Create Contract Amendment** (changes or additions to an outstanding Contract to Audit Accounts)
- Manage Contract Amendments**

- a. **Individual account information (from the main menu select manage my account)**

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Request Access to CARS

- Required fields are indicated by a red asterisk (*).
 - An e-mail will be sent to your e-mail address when your request for an account has been approved.
 - If you need any assistance with this form, please call Local Government Audit at (615) 401-7841.
 - Please note that by creating an account, you are setting up a digital signature that will be used to authorize contracts and reports on behalf of yourself and your organization.
 - Please do not use all caps when completing the form.
 - Changes made to your account information are NOT automatically updated in our system. They will be reviewed by our office first and you will receive an e-mail when they have been accepted.

Organization Name *

If your business has suffix acronyms, please do not separate them with periods. Examples: PLLC, Inc., PHd
If you need to change your name, please click here to send us an e-mail

Your title or position *

Are you the mayor, recorder, or equivalent authorized to create CMFOA designation forms? Yes No

Your name *

Your salutation (Mr, Mrs, etc)

Your phone number * Extension

Example: 999-999-9999

Your fax number

Example: 999-999-9999

- b. Municipal information and all related tabs (from the main menu select City/Municipality Information)

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City and Audit Info Mayor and Recorder/Equivalent CMFOs Financials Fines Letters

City Information

Name

CMFOA status

Compliance status

Compliance date

Audit/Financial Contact Information

This is the point of contact for your local government, not your CPA

Name *

Phone Number *

Email Address *

This would be the company e-mail from your CARS account

2. Review information in CARS (municipal information link on the Main Menu) to determine that the appropriate compliance date and CMFOA Status is correct if your municipality was in compliance on or before June 30, 2012. If the information is incorrect, notify the Comptroller's office. For municipalities coming into compliance after June 30, 2012, the data for compliance date and CMFOA Status has not yet been updated by the Comptroller's Office because all information is not yet available. All

information should be available by December 31, 2012, and the final updates completed by the end of January 2013.

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City and Audit Info | Mayor and Recorder/Equivalent | CMFOs | Financials | Fines | Letters

City Information

Name:

CMFOA status:

Compliance status:

Compliance date:

Audit/Financial Contact Information

This is the point of contact for your local government, not your CPA

Name:

Phone Number:

Email Address:

This would be the company e-mail from your CARS account

3. Create a Designation form or a New Designation form in CARS

- a. In order to create a designation form the municipality must have two accounts in CARS, one for the mayor/equivalent and another for the city recorder/equivalent
- b. In order to create a designation form, the designee must first have created an account in the CMFOA System
- c. Both the mayor/equivalent and city recorder/equivalent must sign the designation form.

(select Create CMFOA Designation/Exception Form)

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Which designation form would you like to create?

CMFO is employee of the city

[CMFO Law](#)

Qualified exempt employee

City employee who is a CPA or other exempt professional

Qualified contractor

City has contracted with an individual who is a CMFO or is a CPA or other exempt professional. To qualify for this, your municipality must have less than \$500,000 of revenue and less than \$500,000 of debt. Please refer to the TCA document link on the left.

Continuing education employee

City employee who is the Financial Oversight Designee (FOD) who does not have a CMFO certification, but must take 24 hours of CEU each year. To qualify for this, your municipality must have less than \$100,000 of revenue and less than \$100,000 of debt, as well as some other conditions. Please refer to the TCA document link on the left for the exact requirements.

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Select option that corresponds to the city's status, the screen shot below is for a CMFO who is an employee of the city.

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Certified Municipal Finance Officer Act Designation Statement

[?](#)

City information can only be changed from the Manage my Account page

City/Town

City Address

City Phone Number

City Email Address

Finance Officer Name *

This is the person with financial oversight responsibility. If you do not see the name listed you are trying to select, they must sign up for a CMFOA account at this link.

Business Address

Business Phone Number

Business Email Address

Title

Length of employment with city Years Months

Designation Effective Date *

Designation Expiration Date

Comments

I certify that the above named person is employed as a recorder, city clerk, director of finance, or other official or employee who has oversight responsibilities relative to the municipality's financial operations.

[Sign Designation Form](#)

4. Email notification received from the Comptroller noting that the designee form has been approved by the Comptroller (similar to previous emails in this document).
5. Review and update data in all tabs from the municipal information link on the Main Menu. If any information is incorrect, notify the Comptroller's office.

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City Information

Name

CMFOA status

Compliance status

Compliance date

Audit/Financial Contact Information

This is the point of contact for your local government, not your CPA

Name *

Phone Number *

Email Address *

This would be the company e-mail from your CARS account

6. Notify the Comptroller's office when an employee who is the CMFOA designee leaves the employ of the municipality or the municipality no longer wishes the individual to be the designee.
 - a. Enter the date that CMFOA designee left the municipality's employ or the last date the individual was considered the CMFOA designee for the municipality. (from the Main Menu select Manage Designation Forms, click edit next to the designation form that has expired, ie, individual is no longer with the municipality.)

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Below are the designation forms associated with your city.
Click Select to view the form and sign it.
Click Edit to update the Effective or Expiration dates.
Click the column headers to sort the records.
"Recorder" should be interpreted as Recorder or Equivalent Position
Cancelled forms are highlighted in blue.

Type	CMFOA Name	CMFOA Title	Mayor Name	Mayor Signed	Recorder Name	Recorder Signed	Audit Signed	Status	Effective	Expires
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012	Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012	Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012	Edit PDF
Select	CMFO Employee		John E. Piper	1/1/2012	Sylvia Skinner	1/1/2012	1/1/2012	Approved	8/21/2009	Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012	Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012	Edit PDF

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Enter the date the individual left or when the municipality no longer wished to consider the individual the CMFOA designee, then click Update.

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Below are the designation forms associated with your city.
 Click Select to view the form and sign it.
 Click Edit to update the Effective or Expiration dates.
 Click the column headers to sort the records.
 "Recorder" should be interpreted as Recorder or Equivalent Position
 Cancelled forms are highlighted in blue.

Type	CMFO Name	CMFO Title	Mayor Name	Mayor Signed	Recorder Name	Recorder Signed	Audit Signed	Status	Effective	Expires	
	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012		Update Cancel PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012		Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012		Edit PDF
Select	CMFO Employee		John E. Piper	1/1/2012	Sylvia Skinner	1/1/2012	1/1/2012	Approved	8/21/2009		Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012		Edit PDF
Select	CMFO Employee			1/1/2012		1/1/2012	1/1/2012	Approved	1/1/2012		Edit PDF

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7. Ensure that the municipality remains in compliance (CMFO designee has taken the CEU required and entered it in the CMFO system).
 (The method for ensuring this is up to the municipality, a screen shot with approved CEU from the CMFO system is an option.)