

# Certified Municipal Finance Officer (CMFO) Program Process and Testing Rules

## **Introduction**

The CMFO courses will be offered in various locations across the state. The courses will be offered one day each month by live broadcast with the exception of Nashville, which will be the only instructor led class. The CMFO program is designed for city finance and accounting personnel who have some prior knowledge of government accounting. If at any time during the certification process the participant is no longer an employee of a Tennessee municipality they may complete the CMFO course with the higher non-city rate applying. The CMFO certification program is currently open to anyone who obtains approval from the Comptroller's Office. In the event that space is limited, municipal employees will be given preference. Individuals who do not work at a municipality and only want to take random courses (no certification) are not required to get state approval.

## **Registration**

Registration is done through the MTAS online training system. Assistance can be provided by the Knoxville office if needed. Registration is opened at least one month prior to each class.

## **Materials**

Materials will be provided once a participant's class registration is received. Participants are expected to study the materials prior to arriving at the class. Additionally, the State of Tennessee has provided the GFOA publication, *Governmental Accounting, Auditing and Financial Reporting* (The Blue Book) to each municipality. The Blue Book is required practice for each municipality in Tennessee. Additional copies of the Blue Book may be ordered from the GFOA website [www.gfoa.org](http://www.gfoa.org). The Blue Book will be especially helpful in the four government accounting and financial reporting classes.

## Classroom

Participants are expected to

1. Arrive at least 15 minutes before class begins
2. Sign in prior to class beginning
3. Stay on the premises during lunch and breaks
4. Access to all personal items will be prohibited during the exam, no cell phones, purses, notebooks, etc.
5. Sign out when exam and answer sheet is turned in.

## Testing Out

All students must attend the “Government Environment” course as it is required by state law. However, candidates may elect to take exams without attending class for other course topics. Candidates wishing to test out on one or more eligible classes should contact MTAS for instructions. The classroom rules above also apply to those electing to test out. Once individuals are prepared to test they should contact the office in their respective region to schedule a time and day. See contact list below.

## Grading

Grading for the CMFO program is handled by Michelle Buckner. A passing grade of 74 on each course test is required. Exam results will be communicated to participants within 5 working days of the exam date by email from Michelle Buckner. Those participants receiving less than 74 will be sent an exam analysis. Individuals who fail exams are strongly encouraged to re-test and pass the failed course before attending the next course or as soon as reasonably possible. Students are encouraged to obtain additional training or tutoring for a course they have failed.

## Fees and Retesting

Fees for the courses, re-testing and the test out option will be charged according to the current MTAS pricing. Please see the MTAS CMFO page for current prices. Registration for the CMFO program is handled by Michelle Buckner.

## Testing Out/Retesting Procedures

Each grand division has a proctor for students to use for testing out & retesting.

- EAST – Michelle Buckner, email [Michelle.Buckner@tennessee.edu](mailto:Michelle.Buckner@tennessee.edu)
- MIDDLE – Michelle Terry, email [Michelle.Terry@tennessee.edu](mailto:Michelle.Terry@tennessee.edu)
- WEST – Christine Anderson, email [Christine.Anderson@tennessee.edu](mailto:Christine.Anderson@tennessee.edu)

Students should contact the proctor for their area to arrange testing dates and times. The proctor will receive the student's name, module for testing, whether they are a retest or test out, and version number of the study guide that has been used to prepare for the exam. The day of the scheduled test, the proctor will verify ID for students who are not personally known by the proctor. Upon signing in, the student will be provided with the test, answer sheet, and a pencil (See Exception Below). Students are expected to follow steps 4 and 5 as noted above under the **Classroom** paragraph. The student will have one hour to complete the test and turn in the answer sheet. The student turns in the test and answer sheet and will sign out and leave the premises. Exception: Should the student be testing for one of the two Financial Reporting test modules, the proctor should note that these tests are given in 2 parts. The first 40 questions of the test will be given to the student at the time of providing the answer sheet and pencil. The student will turn in the 40 questions and receive the last 10 questions along with a copy of an annual financial report to use for answering those questions. The annual financial report will be provided by the proctor to the student based on the version of the study guide they noted previously when the student requested testing. Generally additional test time will be allowed for these two courses but will not exceed 1.5 hours.