Certified Municipal Finance Officer (CMFO) Program Policies

Introduction
The CMFO courses will be offered in each of the three grand regions of the State: East, Middle and West. The courses will be offered on two days in each region at the onset of the program for each group of candidates. Once candidates have completed the certification process the course will be taught as necessary to certify new finance officers. This CMFO program is designed for city finance and accounting personnel who have some prior knowledge of government accounting. Candidates for the CMFO program must be employed by a Tennessee municipality in order to be eligible for the program. If at any time during the certification process the participant is no longer an employee of a Tennessee municipality they will not be eligible to complete the CMFO course.

Materials
Material 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 provided a copy of the GFOA 2005 publication, Governmental Accounting, Auditing and Financial Reporting (The Blue Book) to each municipality. The Blue Book is required guidance for each municipality in Tennessee and each participant should bring a copy to Courses 2 through 11. Additional copies of the Blue Book may be ordered from the GFOA website www.gfog.org.

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 is turned in.

Testing Out
Attendance at the first CMFO course “Government Environment” and test is required of each candidate. Successful completion of this course is required before a candidate may register for subsequent courses. After this initial class, a candidate may elect to take subsequent exams without attending the instructor led group class. Candidates wishing to test out on one or more subsequent classes should contact MTAS for instructions. The classroom rules above also apply to those electing to test out.
Grading
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. Those participants receiving less than 74% may register for the next course in sequence unless it is the second part of a two part course (Governmental Accounting or Governmental Financial Reporting). These two part courses must be passed in sequence prior to registering for subsequent courses. A candidate is allowed to carry no more than one non-pass score forward. Please see CMFO Policies on Testing for further information on this topic.

Fees and Retesting
If the participant does not wish to repeat an instructor led course a re-test date and location will be provided. It is recommended that the re-exam be taken as soon as possible after the initial course. The cost to take or retake an entire course will be $75; to take or re-take the exam only will be $50.

Tutoring
CMFO candidates may request tutoring from a MTAS finance consultant at no cost. It is the participant’s responsibility to form a small study group (4 to 6). Once a group has been formed the MTAS finance consultant should be contacted to schedule a date, time and location for the study session.