

CERTIFIED MUNICIPAL FINANCE OFFICER

ACRONYMS

AFIS	Automated Fingerprint Identification System
AGA	Association of Government Accountants
AICPA	American Institute of Certified Public Accountants
AOC	Administrative Office of the Courts
BAN	Bond Anticipation Note
BOE	Board of Education
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEU	Continuing Education Units
CFDA	Catalogue of Federal Domestic Assistance
CFR	Code of Federal Regulations
CGFM	Certified Government Finance Manager
CIA	Certified Internal Auditor
CIP	Capital Improvement Plan
CMA	Certified Management Accountant
CMFO	Certified Municipal Finance Officer
COBRA	Consolidated Omnibus Budget Reconciliation Act (of 1985)
COSO	Committee of Sponsoring Organizations
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CPFO	Certified Public Finance Officer
ECD	Emergency Communication District
EIN	Employer Identification Number
ERISA	Employee Retirement Income Security Act (of 1974)
ERP	Enterprise Resource Planning
FACTA	Fair and Accurate Credit Transactions Act (of 2003)
FAF	Financial Accounting Foundation
FAS	Financial Accounting Standards
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Boards
FEI	Financial Executives Institute
FICA	Federal Insurance Contribution Act

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FLSA	Fair Labor Standards Act
FY	Fiscal Year
GAAFR	Governmental Accounting, Auditing, and Financial Reporting (Blue Book)
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards (Yellow Book)
GAN	Grant Anticipation Note
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation (Bond or Note)
ICCMTM	Internal Control and Compliance Manual for Tennessee Municipalities
IIA	Institute of Internal Auditors
IMA	Institute of Management Accountants
IRS	Internal Revenue Service
LGIP	Local Government Investment Pool
MD&A	Management Discussion and Analysis
NASBA	National Association of State Boards of Accountancy
NCGA	National Council of Governmental Accounting
OMB	Office of Management and Budget
PILOT	Payment in lieu of tax
RAN	Revenue Anticipation Note
RFP	Request for Proposal
RSI	Required Supplementary Information
SAS	Statements on Auditing Standards
SOP	Standard Operating Procedures
SSA	Social Security Administration
TACIR	Tennessee Advisory Commission on Intergovernmental Relations
TAMCAR	Tennessee Association of Municipal Clerks and Recorders
TAN	Tax Anticipation Note
TAPP	Tennessee Association of Public Purchasing
TAUD	Tennessee Association of Utility Districts
TCA	Tennessee Code Annotated
TCRS	Tennessee Consolidated Retirement System
TDE	Tennessee Department of Education
TGFOA	Tennessee Government Finance Officers Association

ACRONYMS

TMBF	Tennessee Municipal Bond Fund
TML	Tennessee Municipal League
TNPAWS	Tennessee Premium and Wage Reporting System
UMRB	Utility Management Review Board
WWFB	Water and Wastewater Financing Board
YE	Year End