Navigating the Certified Municipal Financial Officer (CMFO) Requirements

Definitions –

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

<u>Exempt</u> – 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.

<u>CEU</u> — 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

<u>Designee</u> – the individual selected by the municipality to fulfill the requirements of the Act.

<u>CMFOA System</u> – 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.

<u>MTAS</u> – 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

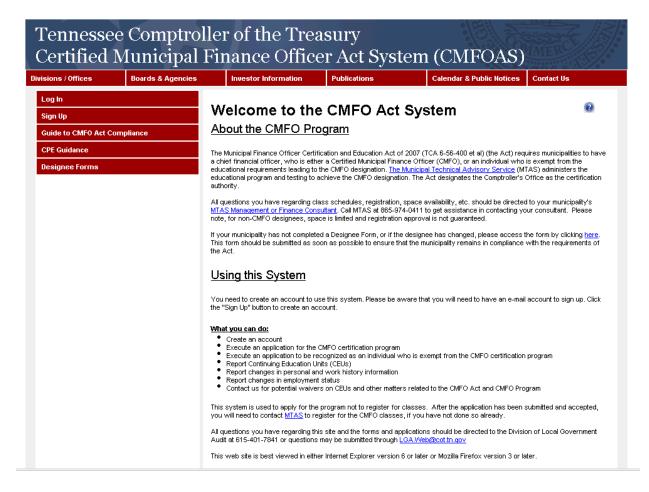
What the municipality has to do may only be accomplished through CARS (contract and report system), which can be accessed at https://www.comptroller.tn.gov/RA_Upload/

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]



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

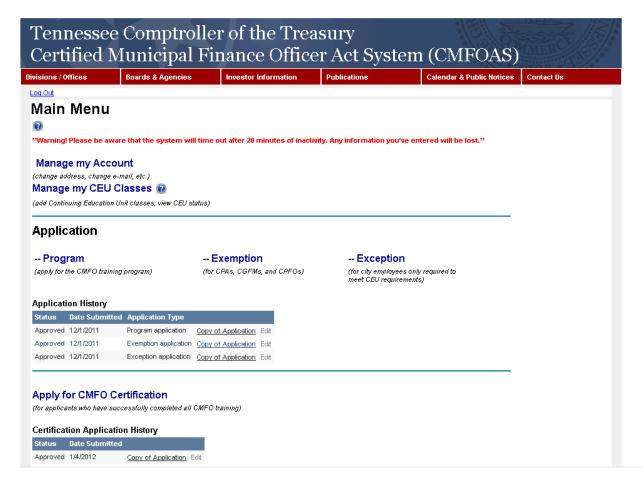
- 3. Sign into CMFO account and:
 - a. Complete the appropriate application:
 - i. Use the <u>program</u> application if you are beginning the education program to achieve the CMFO designation
 - ii. Use the *exempt* application if you are a CPA, CGFM or CPFO not applying for the education program but applying for exemption.

- iii. Use the <u>exception</u> 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 <u>CEU</u> requirements of the Act.
- b. Review information on each tab to make sure the information is
- 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.



- 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
 - 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.

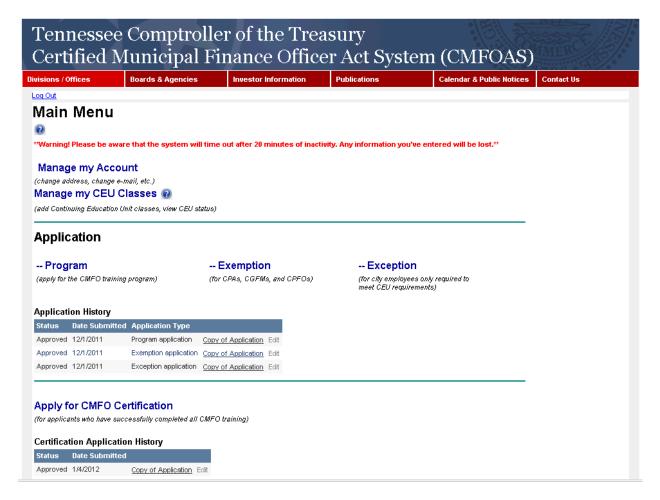
- c. If you completed the exception application, no further action is required until you have completed CEU courses, which must be entered in the CMFOA System.
- 5. Once you have completed the education program administered by MTAS
 - a. Complete an application for certification, upload the MTAS official transcript.



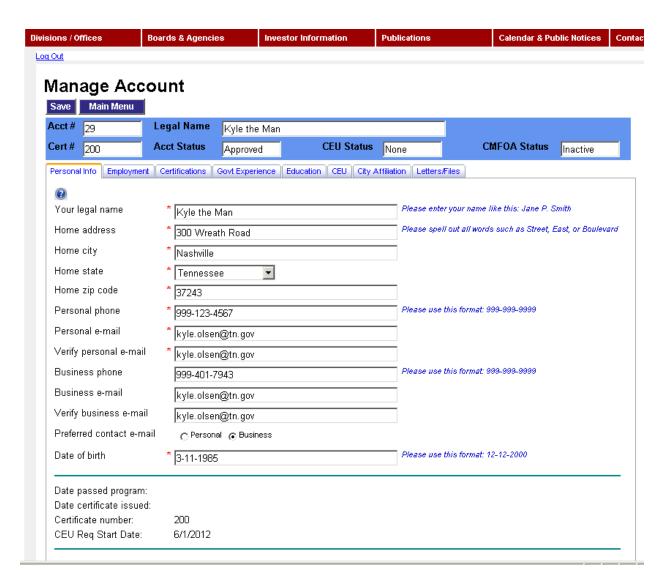
6. Email notification received from the Comptroller noting that the certification application has been approved. (NOTE: Approval will follow confirmation by MTAS that you have completed the CMFO Program.)

Clipboard		lat later	Basic lext	191	Ivames	Include	lags	l≅ Zoom	
	To								
	Cc								
Send									
	Subject:	EVAC Approval	of your CMFO application						
	Subject.	1 vv. Approvar	or your civil O application						
From: Iris Haby [mailto:Iris.Haby@cot.tn.gov]									
Sent: Tuesday, October 16, 2012 1:30 AM									
To: TEST									
aubject: Approval of your CMFO application									
publication your control application									
Your CMFO application has been approved.									
Tour Givil O application has been approved.									
									ľ

7. 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).



Then select the Personal Info tab.



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).



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



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



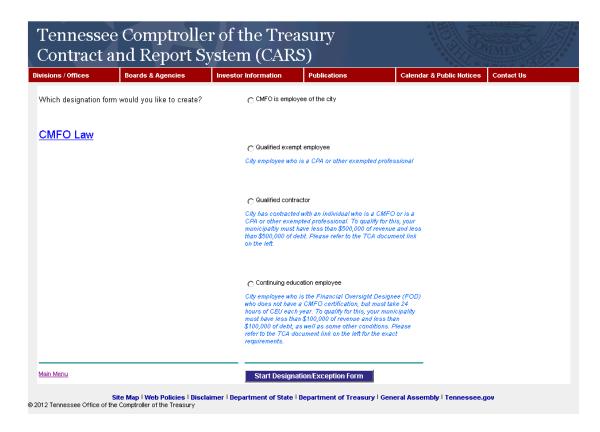
2. Review information in CARS (municipal information link on the Main Menu) to determine that the appropriate compliance date and CMFOA Status is correct if your municipality was in compliance on or before June 30, 2012. If the information is incorrect, notify the Comptroller's office. For municipalities 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.

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

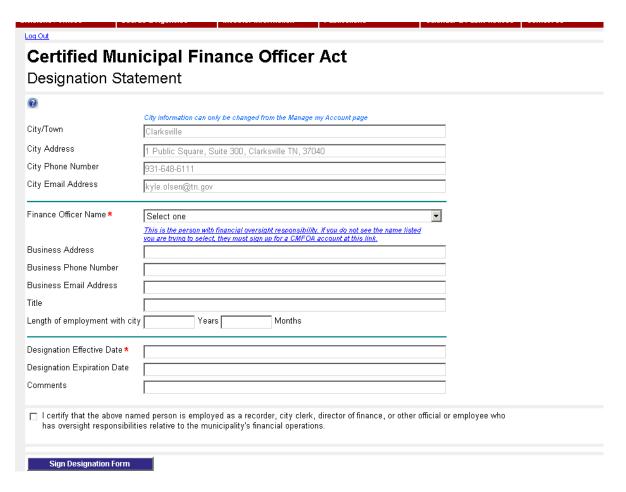


- 3. Create a Designation form or a New Designation form in CARS
 - a. In order to create a designation form the municipality must have two accounts in CARS, one for the mayor/equivalent and another for the city recorder/equivalent
 - b. In order to create a designation form, the designee must first 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)



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



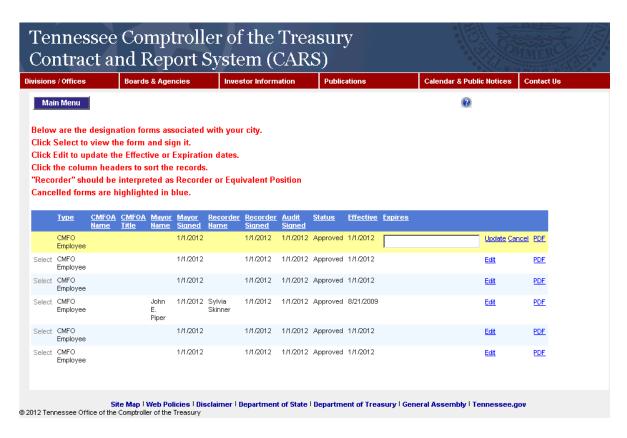
- 4. Email notification received from the Comptroller noting that the designee form has been approved by the Comptroller (similar to previous emails in this document).
- 5. Review and update data in all tabs from the municipal information link on the Main Menu. If any information is incorrect, notify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



- 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.)



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



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.)