STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
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December 17, 2012

MEMORANDUM

TO: All Municipalities

FROM: Jim Arnette, Director
Division of Local Government Audit

SUBJECT: Compliance with the Municipal Finance Officer Certification and Education Act of 2007 (CMFOA) and Continuing Education (CEU) Reporting

All municipalities are required to be in compliance with the CMFOA by January 1, 2013. Many municipalities are currently in compliance or will be very soon. However, there are a number of administrative tasks that need to be completed to ensure that each municipality remains in compliance or achieves compliance by January 1, 2013.

All municipalities should review the checklists following this memorandum and ensure that all information in the CARS system (https://www.comptroller.tn.gov/RA_Upload/)is complete and accurate by December 31, 2012.

All CMFOA designees that were required to obtain CEU during the 2012 calendar year should ensure that their CEUs are entered in the CMFOA System (https://www.comptroller.tn.gov/RA_Upload/CMFOWelcome.aspx) by December 31, 2012. If all CEU certificates have not been received from the provider, enter the information about the class into the CMFOA System by December 31, 2012 and attach the CEU certificate by January 31, 2013. CPAs are **not** exempt from the CEU reporting requirements and the municipality will be considered in noncompliance if the CEUs are not entered in the CMFOA System.

Notifications regarding errors in the CMFOA System should be emailed to Iris Haby at Iris.Haby@cot.tn.gov. Please include your name and phone number, the municipality's name (if applicable), the system the error is in (CARS or CMFOA), the link from the main menu leading to the error, the tab and field where the error is located and what the correct information is.