

CERTIFIED COUNTY FINANCE OFFICER (CCFO) PROGRAM

WHEN CAN I JOIN THE PROGRAM?

You may apply at any time. The next cohort of the CCFO program is anticipated to begin in the fall of 2023.

COURSE FORMAT

The CCFO program consists of 11 courses, with 7-8 courses offered in person at locations across the state and the remaining 3-4 courses offered in an online or virtual format.

CLASS LOCATIONS

Currently, monthly classes are offered in Knoxville, Chattanooga, Cookeville, Nashville, Jackson, and Memphis. Locations are subject to change based upon enrollment.

APPLY NOW!

Apply with the Tennessee Comptroller's Office at <https://apps.cot.tn.gov/CCFO>

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Please visit our website for more information about CCFO certification and other CTAS programs.



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

www.ctas.tennessee.edu/ccfo



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CCFO Course Curriculum

CCFO curriculum candidates must successfully complete a series of 11 small-group courses that will provide individualized attention to various county financial management topics. The 11 course curriculum is designed to ensure that every county finance officer can perform the fundamental tasks associated with their position and to allow CCFOs to learn advanced skills required to enhance their abilities to perform their official duties. **After each course the CCFO candidate must take a test consisting of 50 multiple choice and true false questions with a passing grade of 70% or higher.**

Course #1 Government Environment reviews the State of Tennessee Constitution and requirements of county governments and offices. This course focuses on the executive, legislative, and judicial branches of state and county governments.

Course #2 County Budgeting focuses on the legal and regulatory framework of the budget process involving county governments, including the board of education and highway departments. In this course, several best practices for the budget process are discussed, including the State of Tennessee statutory responsibilities of the executive and legislative branches within county government.

Course #3 Purchasing and Risk Management is comprised of two half-day sessions. Purchasing focuses on the internal controls, policies, procedures and legal requirements for county governments. Risk management covers topics such as self-insurance, commercial coverage, and insurance pools. Also covered will be best practices that can help county governments manage or reduce their exposure to general liability and workers' compensation claims.

Course #4 Internal Control and Audit reviews the concepts and theories of internal controls including segregation of duties, fraud risks, compensating controls, risk assessment process, and several practical real-life situations. This course also focuses on the legal and regulatory requirements for an effectively designed and operating internal control system.

Course #5 Governmental Accounting I is a thorough review of the accounting theory and application of the modified accrual basis of accounting required for governmental funds (general, special revenue, debt service, capital project, and permanent funds) by the Governmental Accounting Standards Board (GASB). Several class examples and exercises are discussed and reviewed to reinforce these concepts and how they apply to your internal financial reporting processes. **This course will only be taught live and must be completed before candidates can register and attend Governmental Accounting 2.**

Course #6 Governmental Accounting II is an in-depth examination of the accounting theory, application of the accrual basis of accounting required for proprietary fund types (internal service and enterprise funds), and fiduciary fund types (pension trust, custodial,

investment trust and private-purpose trust funds). This class focuses on the accounting differences between modified accrual and accrual bases of accounting for long-term capital assets, depreciation, and debt. **This course will only be taught live and Governmental Accounting 1 must be completed in sequence before candidates can register and attend.**

Course #7 Payroll, Benefits, Pensions and OPEB reviews how to handle payroll and certain fringe benefit calculations that affect taxable wages and what is non-taxable for federal income taxes, social security and Medicare. This course also reviews how to report retirement contributions to TCRS including census data, pensionable wages, the GASB accounting and reporting requirements for pensions and other post-employment benefits (OPEB) as well as how to accumulate information for year-end audit purposes.

Course #8 Cash and Grants Management is comprised of two half-day sessions. Cash management focuses on how to evaluate and plan for cash flow throughout the year including an overview of the legally permissible investment options and risks facing county governments. Grants management reviews the legal, internal control, accounting and federal Single Audit requirements for federal grant awards most commonly received by county governments.

Course #9 Debt Management and Capital Projects takes an in-depth review of implementing a capital improvement plan (CIP) and the budgeting and accounting requirements for some of the county's largest capital projects such as buildings, jails, schools, and infrastructure. This class also reviews the legal and regulatory requirements for the construction and debt issuance process and how a county can manage its debt capacity and ability to repay debt.

Course #10 Financial Reporting I is an overview of the internal and external financial reporting of a county's governmental funds and reinforces the concepts of modified accrual bases of accounting learned in Governmental Accounting 1. The class uses a Tennessee County's audited Annual Comprehensive Financial Report (ACFR) as a case study for external financial reporting as required by GASB. **This course will only be taught live and must be completed before candidates can register and attend Financial Reporting 2.**

Course #11 Financial Reporting II is a continuation of examining of the proprietary fund and fiduciary fund types, capital assets, and long-term debt and reinforces the concepts learned in Governmental Accounting 2. The government-wide (GASB 34) full accrual financial statements and how they relate to governmental funds are reviewed in detail, along with management's discussion and analysis as required by GASB. The class uses a Tennessee County's audited Annual Comprehensive Financial Report (ACFR) as a case study for external financial reporting as required by GASB. **This course will only be taught live and Financial Reporting 1 must be completed in sequence before candidates can register and attend.**



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CCFO Class Policies

1. Each participant is responsible for registering for each individual CCFO class using the online UT K@TE (Knowledge and Training Excellence) system. **Seating for live classes is limited due to COVID-19 and registration is treated on a first-come-first-serve basis. If you do not get your desired class date and location, you are responsible for registering and attending an alternate class date and site.**
2. If you cannot attend or need to reschedule your registered CCFO live class date and location, you should contact CTAS support immediately at **615-532-3555** to determine if seating is available on a different class date and location.
3. The Nashville class dates has the most seating availability and should be considered as the default alternate class dates and location.
4. You are responsible for bringing course materials and exercises to the live classes either manually or electronically.
5. A 50-question multiple choice and true/false test is given after each CCFO class and a score of 70% or greater is a passing grade. If you fail the test you will need to retest or attend a virtual or live CCFO makeup class later at a pre-scheduled date and time. CTAS charges a one-time retest fee of \$50.
6. There is **NO** comprehensive CCFO exam at the end of the program.
7. Each individual CCFO course fee must be received by CTAS before we can post your class test scores to your UT K@TE account.
8. For virtual or online CCFO classes, tests are administered through your UT K@TE learning account and are timed for 50 minutes. Do not start the online test until you are ready to complete it in one sitting.
9. For online self-paced CCFO courses you are encouraged to complete these each month as they become available. Self-paced classes should be taken either at night in your office or at home wherever you can focus without interruptions.
10. Access to your online CCFO course modules and test cannot be granted until CTAS has received payment for the course either by credit card or check. With a card payment access is granted within one business day.
11. After you complete each individual CCFO course you will need to print a PDF copy of each class completion certificate from your UT K@TE account. At the end of the CCFO program the State Comptroller's Office requires you to electronically submit all 11 completed course certificates through the Comptroller's CCFO online system.

12. If you are a county or county board of education employee, you should file for reimbursement for your employer's payment for each CTAS CCFO course fees and travel mileage. **The reimbursements should be submitted within 60 days of completion of each course online with the Comptroller's Office after the CCFO course fees have been paid to CTAS.** You can submit reimbursement of expenses even if you do not pass.
13. If you are a **county or county board of education employee** and need to travel to a class location other than your normal class site due to unavailable seating, illness, vacation, medical/family issues, or unforeseen work deadlines the State Comptroller's Office will reimburse your county for the mileage, lodging, and per diem. **When submitting your travel reimbursement to the Comptroller's Office you will need to document your reasons for attending an alternate class location.** Your travel expenses for the mileage, lodging and per diem should follow your county's travel policies, or if there is no county travel policy then the State of TN travel regulations should be followed which can be found: <https://www.tn.gov/finance/rd-doa/fa-travel/fa-travel-regulations.html>
14. For additional information regarding reimbursement of CTAS CCFO course fees and related travel expenses see the Comptroller's website for the *Policies and Procedures for the CCFO Program* (revised April 2021) using the following link: <https://apps.cot.tn.gov/CCFO/Home/DownloadPDFs?fileName=CCFO%20Policies%20and%20Procedures>
15. **Makeup classes for missed live CCFO classes** will be periodically offered in a virtual or a live class setting throughout the year rather than at the end of the program year. **Live CCFO makeup classes for Governmental Accounting 1 & 2 and Financial Reporting 1 & 2 will be scheduled at locations based upon demand.** Other missed live CCFO classes will be taught virtually.
16. Each participant is responsible for contacting one of the CTAS CCFO Instructors to determine if you need to register and attend either a CCFO makeup class or schedule for an individual retest throughout the year.
17. No regularly scheduled CCFO classes are planned for July 2021 or December 2021; however, depending upon demand certain CCFO virtual or live makeup classes may be offered in August 2021 and from December 2021 through April 2022.
18. **You must complete CCFO classes Governmental Accounting 1 & 2 and Financial Reporting 1 & 2 in sequential order. If you miss the first of these two sequential classes, you cannot attend the second class unless you are first pre-approved by a CCFO Instructor.**
19. To defer completion of the CCFO program until the following cohort (program year), or drop from the CCFO program, please contact CTAS customer support, or enter directly at the CTAS website using the following link: https://docs.google.com/forms/d/e/1FAIpQLScbUbT39CCOwSCWxJwg7Lmm_sFMBqamXuQoCxoMOcJ23j7XaqQ/viewform