

POLICIES AND PROCEDURES FOR THE CERTIFIED MUNICIPAL FINANCE OFFICER PROGRAM



DIVISION OF LOCAL GOVERNMENT AUDIT



CERTIFIED MUNICIPAL FINANCE OFFICER PROGRAM
POLICIES AND PROCEDURES MANUAL

STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DIVISION OF LOCAL GOVERNMENT AUDIT



JULY 2023 REVISION

Summary Guide for the Certified Municipal Finance Officer program

An individual desiring to become a Certified Municipal Finance Officer (CMFO) must complete the Municipal Technical Advisory Service (MTAS) approved program. A candidate need not be employed by a municipality in order to obtain the certification. MTAS has developed methods for candidates to enroll in the program, complete the required courses, and take the examination. Before starting the CMFO program, you will need to follow the steps below:

- Step 1 All candidates must first apply for an account in the Certified Municipal Finance Officer Act System (CMFOAS) on the Comptroller's Website. (<https://apps.cot.tn.gov/CARS/CMFOWelcome.aspx>)
- Step 2 Upon approval of the CMFOAS account by the Comptroller's Office, a confirmation email will be sent to the candidate. The CMFOAS account will be used to apply for the CMFO certificate upon completion of the program and to maintain Continuing Professional Education (CPE) documentation.
- Step 3 The CMFO candidate is required to attend classes offered by MTAS for the CMFO program. You must contact MTAS for information regarding location and dates of available CMFO program classes.
- Step 4 The CMFO candidate must successfully pass an exam following each of the 10 courses in the CMFO program.
- Step 5 Eligible candidates should submit a "Reimbursement of Certification Expenses Form" through their account in the CMFOAS (found on the Comptroller's website) to request reimbursement of costs associated with participation in the CMFO program. Eligible expenses include travel-related expenditures and fees associated with the CMFO classes. Reimbursement forms should be submitted within 60 days of completion of each course to the Comptroller's Office for processing.
- Step 6 Upon successful completion of all courses, a CMFO candidate must log into their account in the CMFOAS to complete an application for a CMFO certificate. A copy of your transcript from MTAS is also required to be uploaded into your state account for confirmation of completing all 10 courses.
- Step 7 Eligible individuals who successfully complete the CMFO program may receive a one-time stipend of \$1,000. Upon completion of the program, the successful candidate should complete a "Stipend Authorization Form" through their account in the CMFOAS and submit the form to the Comptroller's Office for payment.

Summary Guide for Continuing Professional Education (CPE) only Cities

Any municipality with five hundred thousand dollars (\$500,000) or less in gross revenues for all funds, including utilities, but excluding one-time non-recurring grants, and with debt totaling five hundred thousand dollars (\$500,000) or less in the immediately preceding fiscal year may, instead of employing a CMFO or a qualified individual who is exempt from CMFO certification (e.g. CPA, CGFM, or CPFO) for financial oversight, have in their employment an individual who has met the continuing education requirements of T.C.A. § 6-56-404. The individual must follow the steps below:

- Step 1 Apply for an account in our Certified Municipal Finance Officer Act System (CMFOAS) on the Comptroller's Website. (<https://apps.cot.tn.gov/CARS/CMFOWelcome.aspx>)
- Step 2 Upon approval of the CMFOAS account by the Comptroller's office, a confirmation email will be sent to the individual. The CMFOAS account will be used to maintain CPE documentation.
- Step 3 The individual, upon confirmation of their account, will return to the CMFOA System to complete an application for CPE only municipalities on the main menu. The application must be completed before the individual can act as a Financial Oversight Designee.
- Step 4 The Comptroller's Office will determine the reporting cycle of your required CPE and will email your required start date.

Summary Guide for Contracted CMFOs

A municipality may contract with a certified public accountant to perform the duties of a CMFO. The contracted CMFO shall devote a minimum of sixteen (16) hours per month to financial oversight on behalf of the municipality as required by T.C.A. § 6-56-406(d).

- Step 1 Contracted CMFOs must apply for an account in our CMFOA System on the Comptroller's Website. (<https://apps.cot.tn.gov/CARS/CMFOWelcome.aspx>)
- Step 2 Upon approval of the CMFOAS account by the Comptroller's office, a confirmation email will be sent to the individual. Contracted CMFOs will use the CMFOAS account to maintain the required CPE documentation.
- Step 3 Contracted CMFOs upon confirmation of their account will return to the CMFOA System to complete an application for exemption on the main menu.
- Step 4 Contracted CMFOs provide proof of the exemption by uploading a copy of their active license each time it is renewed as required by T.C.A. § 6-56-405(b).

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PART 1

MUNICIPAL FINANCE OFFICER CERTIFICATION AND EDUCATION ACT (CMFO Act) OVERVIEW

The Municipal Finance Officer Certification and Education Act of 2007 has two main provisions: (1) the establishment of the “Certified Municipal Finance Officer” (CMFO) program; and (2) the establishment of minimum qualifications for the chief financial officer of each municipality to “ensure competence in the handling of municipal funds and the protection of public moneys.”

The Municipal Finance Officer Certification and Education Act of 2007 is located at Sections 6-56-401 through 6-56-408, Tennessee Code Annotated.

The policies and procedures that follow address the practical administration and reporting related to each of these two main provisions and are used to determine whether (1) individuals are complying with the requirements of the CMFO program and (2) municipalities are complying with the requirement to employ competent chief financial officers.

The Comptroller of the Treasury and the University of Tennessee’s Municipal Technical Assistance Service (MTAS) have developed a program that will provide Tennessee’s municipal financial officers an opportunity to learn about accounting and financial reporting principles, understand how municipal governments are structured in Tennessee, and enhance their skills in order to carry out their responsibilities for the fiscal affairs of their municipality or department.

Responsibilities of the Comptroller of the Treasury

The Comptroller of the Treasury is responsible for approving the initial applications for participation in the Certified Municipal Finance Officer (CMFO) program, reimbursing cities for the cost of their employee’s participation, awarding CMFO certificates to candidates who successfully complete all CMFO courses, awarding a one-time stipend of \$1,000 to eligible CMFO certificate holders, and monitoring municipalities’ annual compliance reporting in the Contract and Reporting System (CARS). The Comptroller’s Office is also responsible for monitoring compliance with the CMFO Act which includes ensuring CMFOs, CPE only cities, and Contracted CMFOs obtain at least 16 hours of Continuing Professional Education (CPE) annually.

Responsibilities of MTAS

MTAS will administer an educational program and testing which will allow candidates to achieve the CMFO designation.

PART 2

OVERVIEW OF THE CMFO PROGRAM

General Requirements for Candidacy

To qualify for candidacy in the CMFO program, the applicant must:

1. Be at least eighteen (18) years of age and have a high school diploma or equivalent;
2. Complete an online application provided by the Comptroller of the Treasury, Division of Local Government Audit;
3. Agree to abide by the policies and procedures governing the program;
4. Not have engaged previously and will not engage as a student or graduate in any conduct reflecting adversely upon the candidate's fitness to perform services as a CMFO, as determined by the Comptroller of the Treasury.
5. Have not been convicted of:
 - a) Any felony under the laws of this state, the United States, or any other state or country if the acts involved would have constituted a felony under the laws of this state; or
 - b) Any lesser crime involving theft, fraud, or other crimes of dishonesty under the laws of this state, the United States, or any other state or country if the acts involved would have constituted a misdemeanor involving theft, fraud, or dishonesty under the laws of this state.

Registry of Candidates

All individuals desiring to become a CMFO must first complete an online application in the Comptroller's Certified Municipal Finance Officer Act System (CMFOAS). Once the application is approved, the prospective candidate can enroll in the CMFO training curriculum developed by MTAS. MTAS will develop methods for candidates to enroll in the program, complete the required courses, and take exams over each course.

CMFO Curriculum

Candidates must successfully complete a series of 11 courses that will provide individualized attention to various city financial management topics. The 11-course curriculum is designed to ensure that every city finance officer can perform the fundamental tasks associated with their position and to allow CMFOs to learn advanced skills required to enhance their abilities to perform their official duties.

The 11 CMFO courses are:

- The Government Environment
- Municipal Budgeting
- Internal Control and Auditing
- Governmental Accounting I
- Governmental Accounting II
- Fund Financial Reporting
- Government-Wide Reporting
- Cash and Grants Management
- Debt and Capital Asset Management
- Payroll, Benefits, and Pensions
- Purchasing, Risk Management, and ERP

Eligibility Period and Extensions

A CMFO candidate must pass all the exams within two (2) years from the date of the first successful completion of the first course. If your eligibility period ends before you pass all the examinations, the candidate will need to reapply as a new candidate and pass all the examinations during their new eligibility period. Extensions of eligibility may be granted for reasons including but not limited to childbirth, adoption, severe health issues, sickness or death of an immediate family member, military leave, or other matters as approved by the Comptroller of the Treasury.

To request an extension of eligibility, contact the Comptroller of the Treasury, Division of Local Government Audit before the expiration of your eligibility period at 615.401.7841 or via email at LGA.Web@cot.tn.gov.

Receiving the CMFO Certificate

After completing the required courses and achieving a passing grade on the examinations, a candidate will be eligible to receive the CMFO certification. The candidate will use the Comptroller's on-line CMFOAS to apply for the certification.

PART 3

MAINTAINING THE CMFO CERTIFICATION

To retain the CMFO certification, all CMFOs must adhere to the Code of Ethics discussed in Part 6 of this manual. In addition, to continue using the CMFO designation after their name, CMFOs must be in an active status.

STATUS OF CMFO

A. Active Status

To maintain the CMFO certification in an active status, CMFOs, are required to:

- Complete a minimum of 16 hours of Continuing Professional Education (CPE) annually in financial related subjects.
- Maintain documentation of CPE hours obtained for a minimum of three years following each calendar year reporting cycle.
- Submit detailed information and documentation on CPE hours completed to the Comptroller's Certified Municipal Finance Officer Act System (CMFOAS) by December 31 of each calendar year reporting cycle.

By submitting CPE hours to the Comptroller's Office, CMFOs affirm that they have and will continue to abide by the policies and procedures of the program.

B. Inactive Status

If the CMFO fails to meet the requirements to maintain the CMFO designation in an active status, the CMFO becomes inactive.

Inactive CMFOs may not present themselves as CMFOs, either in writing, orally or display the CMFO certificate. Any reference to the CMFO designation on a resume, bio or other statements of qualification must clearly indicate that the CMFO is inactive.

Inactive CMFOs may request a reactivation by complying with the reactivation requirements, and may not use "CMFO" after their name until after they receive a written confirmation from the Comptroller of the Treasury that their reactivation submission has been approved.

Reactivation requirements:

Submitting CPE documentation showing completion of delinquent CPE hours that resulted in the inactive status. Once reactivated, the CMFO is additionally responsible for obtaining 16 hours of CPE in financial related subjects for the current year.

A CMFO can remain in an inactive status for up to two consecutive years from the last renewal deadline (December 31) as an active CMFO. After that period, the CMFO certification account is closed.

C. Other Status

At the discretion of the Comptroller of the Treasury, this status may be used for a designated period due to military leave, health issues, or other matters.

D. Closed Status

The CMFO designation will be closed if the holder is inactive for longer than two consecutive years from the last renewal deadline (December 31) as an active CMFO.

Individuals who have had their CMFO certification closed may not present themselves as CMFOs, either in writing or orally, and must remove any reference to their CMFO designation on a resume, bio or other statement of qualifications. They must also destroy or return their CMFO certificate to the Comptroller of the Treasury. Individuals seeking reinstatement must reapply as new candidates.

Certification Revocation

The Comptroller of the Treasury reserves the right to revoke any certification for cause. Cause may include, but is not limited to a CMFO who:

- has been found to have made false statements in the application to receive the CMFO certification,
- has been found to have submitted certification(s) for CPE which they did not attend or complete,
- has been found to have committed ethics violations and/or actions discreditable to the CMFO Program such as conviction of a felony or conviction of theft from their employer.

Individuals who have had their CMFO certification revoked may not present themselves as CMFOs, either in writing or orally, and must remove any reference to their CMFO designation on a resume, bio or other statement of qualifications. They must also destroy or return their CMFO certificate to the Comptroller of the Treasury.

CMFO Candidate Disqualification

The Comptroller of the Treasury reserves the right to disqualify from the program any CMFO students for cause. Cause may include, but is not limited to a CMFO student who:

- has committed academic dishonesty,
- has violated program policies and procedures,

- has been found to have committed ethics violations and/or actions discreditable to the program, such as conviction of a felony or conviction of theft from their employer.

Individuals who have been disqualified from the CMFO program may not reapply for candidacy in the program in the future. In addition, at the Comptroller's discretion, disqualified students and/or their employers may be required to reimburse the Comptroller's Office for reimbursement payments made on behalf of the student.

Appeals process:

Any student that has been disqualified from the program may appeal the decision. The appeals process is as follows:

- A formal request should be submitted to the CMFO program administrator at LGA.Web@cot.tn.gov stating what is being appealed and including any pertinent information.
- The CMFO program administrator will gather all supporting documentation from MTAS and the Comptroller's Office related to the decision to disqualify the student from the program.
- Based on the information provided from all parties, the CMFO program administrator may formulate follow-up questions.
- Once responses to follow-up questions are received, all information will be reviewed by the CMFO program administrator, and a decision will be made to either uphold the disqualification or to reinstate the student into the program.

PART 4

CONTINUING PROFESSIONAL EDUCATION

CPE Requirements

To maintain the CMFO certification in an active status, CMFOs are required to complete at least 16 hours of Continuing Professional Education (CPE) every year in financial related subjects. This includes a wide array of acceptable topics such as accounting, finance, other professional development courses related to financial topics, ethics, human resources, etc. All CPE hours must be live training events. Exceptions may be granted for online CPE courses at the discretion of the Comptroller's Office. Individuals interested in participating in online CPE courses must receive prior approval from the Comptroller's Office. Self-Study CPE courses will not be approved as eligible hours for the CMFO Program.

Selected CPE should provide opportunities to maintain and/or improve competence in the profession. The same CPE course cannot be taken repetitively. Annual updates, refresher courses, and other courses that "maintain or improve competence" are acceptable.

CMFOs will not be allowed to carry-over hours to another reporting cycle. The Comptroller may, upon written request, extend the time frame which CMFOs must comply with the CPE requirements for extreme circumstances of poor health, military service, foreign residence, or other good cause.

All CPE should be reported, and certificates uploaded through the Comptroller's CMFO on-line system.

Comptroller Provided CPE

The Comptroller's Office will provide 16 hours of CPE each calendar year at no cost to participants. CMFOs and/or their employers will be responsible for travel costs associated with attending these classes.

Reporting Cycle

The CPE reporting cycle is January 1 through December 31 and CPE should be reported by December 31 of each calendar year. A grace period will be extended through March 1st of the following year for uploading any course certificate that has not been received on or before December 31. However, the detailed information regarding the class should still be entered into the system by December 31.

The initial CPE reporting cycle is the first full calendar year following the completion of the program. For example, if the CMFO completes the program in February, the CPE reporting cycle will be January 1 through December 31 of the following year. Although not required, the Comptroller's Office encourages CMFOs to obtain CPE during the initial year of completion.

Method of Reporting

The Certified Municipal Finance Officer Act System (CMFOAS) is available for reporting CPE. An individual may upload CPE information after completing each class or at the end of the year.

Documentation Requirements

All individuals are required to maintain documentation for continuing professional education. That documentation includes a completion certificate, transcript or other equivalent documentation that displays the name of the class, dates attended, sponsor name (and number if they are on the National Association of State Boards of Accountancy's (NASBA's) registry of CPE sponsors), sponsor signature, and hours of CPE earned. If the hours are not classified on the certificate, the agenda, itinerary, or class schedule should be attached. The agenda, itinerary or class schedule should be retained in the personal files of each individual, along with the attendance certificate, transcript or other equivalent document for a minimum of three years following each reporting cycle.

CPE Provider/Sponsor Requirements

All continuing professional education provided by organizations on NASBA's registry of sponsors will meet the provider requirements of the CMFO program.

For CPE provided by organizations/sponsors that are not on NASBA's registry of sponsors, the following minimum guidelines must be met to qualify for credit to satisfy the requirements of the program.

- A continuing education program must contribute directly to the professional financial competence of the certificate holder.
- Programs requiring attendance may be considered for credit if:
 1. An outline is prepared and retained for at least five (5) years after the date of the presentation of the program;
 2. The program is at least one (1) credit hour [one (1) credit hour = fifty (50) - minute period];
 3. The program is conducted by a qualified instructor, discussion leader, or lecturer; and
 4. A record of attendance is maintained.

The sponsor of any continuing education program must issue each attendee a certificate of completion that include the sponsor's name, date(s) of training, title of program, CPE subject code, and CPE credit awarded.

The sponsor of any continuing education program shall keep detailed records of the following for a period of five (5) years after the date of the presentation of the program:

- The date and location of the program presentation;
- The name of each instructor or discussion leader;
- A list of attendees of each program presentation;
- A written outline of the program presentation; and
- The number of continuing education hours allowable.

Approval/Audit of CPE

All CPE will be subject to audit. Any comments as a result of the audit will be communicated to each individual. If the CPE is incomplete or disallowed, an email notification will be sent to the preferred email address on record in the CMFO System. The email will detail the CPE credits that have been disallowed or are incomplete. The individual will be permitted to submit, within ten (10) business days, additional information for consideration. If the CMFO has less than 16 hours of approved CPE, the CMFO may fall into an inactive status.

PART 5

MUNICIPAL REQUIREMENTS

Annual Compliance Reporting

The Comptroller has devised an annual reporting form for municipalities. The annual reporting form serves as notice of the individual that is currently serving in the role of financial oversight designee as described by T.C.A. 6-56-402. The reporting form is located in the online Contract and Reporting System (CARS) and is required to be completed within 60 days of the initial notification by the Comptroller's office. The notification will be sent to the email address recorded in CARS. Municipalities are responsible for ensuring that the email address in CARS is current.

If a change in the financial oversight designee takes place during the year, the information in CARS should be updated to reflect the ending date and the beginning date of the old and new financial oversight designee, respectively. The new financial oversight designee must first apply for their own individual account in the Certified Municipal Finance Officer Act System (CMFOAS) in order to report in CARS. Refer to the guides at the beginning of this manual.

Municipalities failing to complete the annual reporting form, or which are in noncompliance with the act, may be subject to civil penalties.

Continued Compliance

- 1) Each municipality is responsible for monitoring their compliance with the act. This includes ensuring the financial oversight designee:
 - has the time and resources allocated to obtain required CPE;
 - obtains annual CPE consistent with these policies and procedures (content of courses, number of hours, timing of hours);
 - possesses and maintains qualifications consistent with the law; and
 - completes the annual compliance form in a timely manner.
- 2) Failure of the financial oversight designee to comply with T.C.A. § 6-56-404, "Continuing Education to Maintain Certification", as detailed in (1) above will result in the municipality being out of compliance with the law.
- 3) If a municipality's revenue or debt exceeds the threshold of \$500,000, then they must employ a CMFO rather than an individual who has met the continuing education requirements of T.C.A. § 6-56-404. The municipality is required to either ensure their financial oversight designee is a CMFO within two (2) years or contract with a certified public accountant.

- 4) A municipality may contract with a certified public accountant to perform the duties of a CMFO (i.e., contracted CMFO). The contracted CMFO shall devote a minimum of sixteen (16) hours per month to financial oversight on behalf of the municipality as required by T.C.A. § 6-56-406(d). For some smaller municipalities, it may not be possible to commit this much time in a given month due to time constraints, or the municipalities may not have the resources to pay for these services. In this case, the municipality should contact the Comptroller's Office to ask for a waiver for the 16-hour requirement.
- 5) In order to assist some municipalities to comply with the CMFO Act, those municipalities that have made every attempt to have in their employment a financial oversight designee that is complying with the CMFO Act, but due to circumstances beyond their control cannot find a person to fill the position, they will be permitted to employ the CMFO of another municipality for oversight duties if the workload does not interfere with the CMFO's primary duties. These individuals must be on the payroll of each municipality and are not permitted to work on a contracted basis. The CMFO is required to obtain approval from the Comptroller's office to act as CMFO for another municipality. The Comptroller's Office will determine whether the workload is reasonable. Choosing not to follow the approval process could result in the revocation of the CMFO's certificate. The CMFO providing the oversight duties is responsible for listing their affiliation to each municipality they represent in the CMFOA system.

Civil Penalties

Municipalities that are in noncompliance with the act may be subject to the assessment of civil penalties as determined by the Comptroller's Office. Assessment will be based on an evaluation of the municipality's efforts to comply with the law as well as any unique conditions, difficulties, or circumstances beyond the municipality's control.

PART 6

ETHICS

Code of Ethics

To retain the CMFO certification, all CMFOs must adhere to the Code of Ethics discussed below.

The AGA Code of Ethics (excluding the section on Enforcement) are adopted, by reference, and are applicable to all qualified individuals. All references to AGA, Professional Ethics Board, and similar references shall be construed to refer to the Comptroller's Office. All references to AGA members, Certified Government Financial Manager (CGFM), and similar references shall be construed to refer to "qualified individuals" under the program.

It is an ethical violation if you hold yourself out as a CMFO if your CMFO status is not active. Any individual who holds themselves out as a CMFO but has not received notification of the approval of their application for certification may be denied certification in the future, at the sole discretion of the Comptroller's Office. Regulators for any other professional certifications that the individual may hold may be notified of the violation, at the sole discretion of the Comptroller's Office.

By submitting CPE hours to the Comptroller's Office, CMFOs affirm that they have and will continue to abide by the policies and procedures of the program including the Code of Ethics.

Penalties for Violations

At the discretion of the Comptroller's Office, substantiated ethics violations can result in revocation of the Certification, depending on the severity and number of violations.

PART 7

CMFO INCENTIVE PROGRAMS

Eligible Candidates for Incentive Programs

The CMFO incentive programs have been designed for municipal employees working in financial and accounting positions. Qualified individuals receive incentive payments which include a \$1,000 stipend plus reimbursement of eligible expenses associated with obtaining the CMFO certification. Potential CMFO candidates may contact the Comptroller of the Treasury, Division of Local Government Audit at (615) 401-7841 or email LGA.Web@cot.tn.gov to discuss their eligibility for these incentive programs.

Participation in the CMFO program is open to all individuals subject to classroom availability; however, priority for the classes will be given to municipal government employees. In addition, only municipal government employees, including municipal boards of education employees, are eligible for the incentive programs. Employees of other governmental entities, and members of the municipality's governing board, school board, and other governmental boards are not eligible for the CMFO incentive programs. Municipal mayors are eligible for the expense reimbursement program but are not eligible for the stipend incentive program. Exceptions to the applicability of the incentive programs are at the discretion of the Comptroller of the Treasury.

Stipend Payments

As an incentive for participation in the CMFO program, a one-time stipend of \$1,000 will be awarded to those eligible individuals who successfully complete the program. Stipend eligibility is determined based on student's employer and position at the time of graduation.

Procedure for Payment of Stipends:

Once an individual has successfully completed the CMFO program and obtains the CMFO certificate, candidates eligible for a stipend payment should complete a "Stipend Authorization Form" through their account in the CMFOA System (found on the Comptroller of the Treasury's website).

The Comptroller's Office will mail a check directly to the CMFO and issue a 1099 at year-end.

Reimbursement of Certification Expenses

As an incentive for participation in the CMFO program, municipalities may be reimbursed for costs associated with their employees obtaining the CMFO certification. Eligible expenses include all travel-related expenditures and fees associated with the CMFO classes. Reimbursement requests should be submitted within 60 days of completion of each course. Extensions may be granted at the discretion of the Comptroller's Office. Passage of the exams

after each class is not required to receive reimbursement for travel and fees.

Process for Reimbursement of Certification Expenses:

Individuals eligible for reimbursement of CMFO certification expenses as discussed above should:

- File an expense claim with their respective employer. Eligible expenses associated with obtaining the CMFO certification include:
 - a) All travel related expenses including but not limited to mileage to/from classes and exams, lodging, per diem (meals and incidentals), parking, etc.
 - b) Fees charged by MTAS for classes, materials, and exams.
- Once the municipality has paid the expense claim, the CMFO participant can complete a “Reimbursement of Certification Expenses Form” and submit supporting documentation to the Division of Local Government Audit for reimbursement of approved expenses through their account in the CMFOA System. Supporting documentation should include the signature of an approving authority within the municipality confirming that the expenses incurred were allowable for reimbursement in accordance with their respective municipal policies. Note: A CMFO candidate may not approve their own travel claim within the municipality. CMFO candidates are encouraged to follow the State of Tennessee travel policy for guidance on reasonable expenses when a municipal policy is not available. The reasonableness of expenses claimed and amounts to be reimbursed will be at the discretion of the Comptroller’s Office.

The Comptroller’s Office will mail a check to the municipalities to reimburse certification expenses associated with the CMFO Program.