



CMFO News

Certified Municipal Finance Officer

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A Short Test CMFOs Should Take

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Everyone hates tests including me. However, there are some tests that we must take whether we like it or not because life asks the questions and then demands an answer. The following is just such a test. There are only two answers for each question, True or False. The questions are intended to make you more aware, because at some point in your CMFO career, you will be confronted with these questions and many more. Please pay attention to one of the biggest words in the English language, "if".

As a CMFO you should perform your job in an Ethical manner

It's Not Wrong....."if":

1. No one will notice! (True or False?)
2. It's a small thing! (True or False?)
3. Everyone else does it! (True or False?)
4. My boss told me to do it! (True or False?)
5. It's just this once! (True or False?)
6. No one uses the information any-

- way! (True or False?)
7. The auditors don't look at this! (True or False?)
8. I know he/she shouldn't have done that, but I'm not risking my job to say anything about it! (True or False?)
9. We've always done it this way! (True or False?)
10. We don't have a policy about this! (True or False?)

The answers to all the questions should have been **False**. If you are struggling with your answers because you can think of situations where a simple True or False may not fit without considering extenuating circumstances, think of each question in terms of the government's money. (i.e. It's not wrong to take a little

money if no one will notice, True or False?; Or, It's only a small amount of money, no one will care, True or False?; Or, We don't have a policy about borrowing money from the cash register, therefore it's not wrong, True or False?). Your position as the CMFO of your government will require you to answer questions just like these more often than you think. Just as important, you must be aware that employees who work with you are asking and



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Upcoming Training Classes/Conferences

CPE Provider Training Opportunities

(The following list is not a preapproval or endorsement of the provider organizations, and neither do we provide any assurance regarding classes offered by the organizations.)

ACFE (Association of Certified Fraud Examiners)
<http://www.acfe.com/>

ACPEN (Accounting CPE Network)
<http://www.acpen.com/>

AGA (Association of Government Accountants) (CGFM)
<http://www.agacgfm.org/>

AICPA (American Institute of Certified Public Accountants)
CPEXpress
<https://www.aicpa.org/cpeandconferences/cpeselfstudy.html>

Checkpoint Learning CPEasy
<http://www.cpeasy.com/>

Continuing Academics CPETutor
<http://www.cafacpe.com/default.aspx>

GFOA (Government Finance Officers Association)
http://www.gfoa.org/index.php?option=com_content&task=view&id=28&Itemid=49

Local Government Corporation
<https://www.localgovernmentcorporation.com/drupal7/>

MTAS
<http://www.mtas.tennessee.edu/training-calendar-0>

NASACT (National Association of State Auditors, Comptrollers, & Treasurers)
<http://nasact.org/>

TGA (Tennessee Gas Association)
<http://www.tngas.org/>

TCMA (Tennessee City Management Association)
<http://www.tncma.org/>

TGFOA (Tennessee Government Finance Officers Association)
<http://www.tngfoa.org>

TSCPA (Tennessee Society of Certified Public Accountants)
<http://www.tscpa.com>

TVPPA (Tennessee Valley Public Power Association, Inc.)
<http://www.tvppa.com/>

Tyler Technologies
<http://www.tylertech.com/>

Western CPE
<http://www.westerncpe.com/>



Spring Institute Registration is now open

For more information concerning this event, please
visit [http://tngfoa.wildapricot.org/event-
3668701%20](http://tngfoa.wildapricot.org/event-3668701%20).

Association of Certified Fraud Examiners
Middle Tennessee Chapter
2020 Fraud Conference



March 16-17, 2020

George Shinn Center, Lipscomb University
3906 Belmont Blvd
Nashville, TN 37204

A two-day gathering of professionals who are passionate about fighting fraud and white-collar crime.
World-class training opportunities and networking to help in your career

Interview & Interrogation **Ethics** **Expert Testimony** **Body Language**
Fraud Investigations **White Collar Crime** **Bank Secrecy Act** **Money Laundering**

- **Delivery Method:** Group-Live. A total of 16 hours of CPE will be granted on a 50-minute hour (including 2 Ethics CPE credits).
- **Field of Study:** Auditing, Ethics, Interviewing Techniques, Investigations, Legal, Specialized Knowledge
- **Who Should Attend:** Internal and Independent Auditors and Investigators; Accountants; Ethics Professionals; Compliance Professionals; Educators and Students; Legal Professionals; Certified Fraud Examiners; Anti-Fraud Specialists; Criminal Investigators; Prosecutors; Defense Attorneys; Local, State, and Federal Law Enforcement Officers; Compliance Officers; Regulators; Financial and Risk Professionals
- **Advanced Preparation:** None
- **Program Level:** Intermediate

For pricing and registration visit www.middletennesseecfe.wildapricot.org/Annual-Fraud-Conference

Terms of Service

Photo/Video Release — By registering for this event, I grant the MTACFE or anyone authorized by the MTACFE, the right to use or publish in print or electronic format, any photographs or video containing my image or likeness for any promotional purpose, without compensation.

You will receive your conference gift, course materials, name badge and any other event-related materials on site at the registration area. Event fees do not include travel, lodging, incidentals and other meals.

Cancellation Policy — Our cancellation policy is intended to keep costs low for our conference attendees. Due to financial obligations incurred by the MTACFE you must cancel your registration prior to the start of the event. Cancellations received less than 14 calendar days prior to an event start date are subject to a \$100 administrative fee. No refunds or credits will be given for cancellations received on or after the start date of the event. Those who do not cancel and do not attend are responsible for the full registration fee. Terms and conditions are subject to change without notice.

Hotel – Hilton Nashville Green Hills (1.4 miles away) 3801 Cleghorn Ave., Nashville TN 37215. For a discounted rate of \$169, book before February 14. Call (615) 297-9979 and ask for Mid TN Association of Certified Fraud Examiners group rate.

PENALTY NOTICE

Penalty hours will be assessed to individuals who did not complete the required 24 hours of Continuing Professional Education (CPE) for 2019. A letter will be sent to these individuals indicating the number of additional penalty hours they incurred for 2020. The deadline for penalty hours is six months from the date of the letter. Failure to complete these hours may cause the city to be in noncompliance. As a result, your status will change from 1) penalty, 2) delinquent, or 3) expired. □

SPOTLIGHT ON GOING INACTIVE

To change your status to inactive, your current CMFOA status must be active and your CPE status is none or current, please notify us in writing and we will send you a form to fill out and return to us. To obtain a copy of the form, please email Yanna Utley at Yanna.Utley@cot.tn.gov.

You will not be able to change your status, if your status is anything other than what is stated above. Please see the policy and procedure manual, page 26 section E1 at https://www.comptroller.tn.gov/RA_Upload/CFMOPoliciesandProcedures.pdf. □



CPE

Continuing Professional Education

The deadline for all CPE hours is
December 31st.

For assistance in finding a class, please check out our website at:
https://www.comptroller.tn.gov/la/pdf/20171213CPE_Reporting-ProviderIdeas.pdf