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## Spring Cleaning Updates

Mark Fawver, Contract Audit Review Specialist  
Division of Local Government Audit

Spring is fast approaching and with spring comes spring cleaning. My wife was recently doing some spring cleaning in my teenage boy's bedroom. She noticed an unusual odor from his closet. Upon further investigation, there was a dried-up sandwich among some dirty clothes. We will be updating our CMFO Act system soon and this would be a great opportunity for everyone to clean up any dried-up sandwiches (i.e., outdated information) in your CMFO Act account. Please take a moment to log into your accounts and review each tab under 'manage my account' and update as necessary.

We give you the option of choosing your preferred email address whether it be personal or business, but I would like for you to consider making your business email your preferred email if it is not shared with other people in your organization. I find that business email addresses are the most reliable means of communicating with our CMFOs and gives you the best chance of not missing any important communication from our office.

We encourage each of you to keep a journal of the type of CPE courses you are taking each year and try not to repeat courses that you have already mastered. Choose



Cordell Hull Building  
425 Rep. John Lewis Way N.  
Nashville, Tennessee 37243  
Phone: 615-401-7841  
Fax: 615-741-6216

your CPE wisely to enhance your skills, knowledge, and education. Many providers offer CPE that meet the current challenges we face in our local governments as well as tailor to topics specific to Tennessee government. The Tennessee Association of Municipal Clerks and Recordors (<https://tamcar.wildapricot.org/>), Tennessee Government Finance Officers Association (<http://tngfoa.org/>), Tennessee City Management Association (<http://www.tncma.org/>), as well as Municipal Technical Advisory Service (<https://www.mtas.tennessee.edu/training>), just to name a few would be great options, but you will need to do some planning to attend certain events. Many provider's events offer networking activities that gives you the opportunity to develop relationships with your peers and to learn from others who are facing the same challenges.

We would also love to shake your hand and see each one of you at our annual free CPE event given in the fall. Keep an eye out for invitations in our fall newsletter and your inbox of your preferred email address in the CMFO Act system. We promise to challenge you with informative, current local government topics while making it fun and entertaining along with refreshments to keep you engaged. See you in the fall!



**LOGIN TO YOUR  
CMFO ACCOUNT**



**CPE Reporting Tips**

A dark blue rectangular button with white text "LOGIN TO YOUR CMFO ACCOUNT" is positioned above a white hand cursor icon pointing towards the button. Below these elements is a red dashed-line rounded rectangle containing the text "CPE Reporting Tips".

**All CPE documentation must be uploaded into your CMFO account by March 1, 2023. At that time, any CMFO who has not met the CPE requirements will become 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.**

# Have you visited **COT Cyber Aware**?



Go to [tncot.cc/cyberaware](https://tncot.cc/cyberaware) to become more Cyber Aware.

# NEW MUNICIPAL CHART OF ACCOUNTS

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The Comptroller’s Office has developed a process that will result in a uniform means of capturing municipal financial data. A uniform chart of accounts (COA) has been in place for county governments since the mid-1980s. The county COA has provided for consistency and transparency as well as allowed for the analysis and comparison of county financial data through our “Transparency and Accountability for Governments in Tennessee” (TAG) website. Until now, this has not been possible for municipalities.

Beginning with the audit year ending June 30, 2023, incorporated municipalities will be required to convert their audited accounting information into a standard format and then submit that data along with the city’s completed

annual financial report to the Comptroller’s Office. We plan to use the municipal data to build an application like TAG that will promote transparency, comparability of financial data across municipalities, and data analysis.

Our office frequently receives requests for public, municipal financial information from entities such as the State Legislature, Governor’s Office, Tennessee Advisory Commission on Intergovernmental Relations (TACIR), researchers, citizens, and the U.S. Census Bureau. To respond to those requests, we must refer the requesting entity to the 342 municipal audit reports on our website that are currently in PDF format. The requested data in those reports must be extracted manually. That is time consuming and an archaic process for the 21st century. It is time that municipal financial data be more readily available and accessible.

The Comptroller has statutory authority to prescribe a uniform system of bookkeeping and accounting for local governments; however, rather than

mandating a municipal COA, we have chosen to work through contract CPA firms to convert financial data into a standard format based on a COA previously maintained by the Municipal Technical Advisory Service (MTAS). We have modified that chart to bring it up to date with generally accepted accounting principles (GAAP) and have developed a condensed crosswalk COA in Microsoft Excel that auditors will use to convert account balances. The crosswalk will not be an account for an account conversion but will include audited data from the Balance Sheet and the Statement of Operations for all governmental and enterprise funds. CPA firms may charge an additional fee for this service. Municipalities can choose to crosswalk their data themselves; however, CPA firms will need to verify the accuracy of the conversion. Cities may also choose to adopt the new municipal COA to record their financial transactions which would simplify the crosswalk process.

To be clear, the Comptroller’s Office is not mandating that municipalities adopt the new municipal COA nor are we requiring them to make changes to the COA they are currently using. This initiative will also not require them to change their accounting software. Cities will be able to keep their books, records, and funds exactly as they are now. We’re excited about this new initiative and look forward to working with cities and their CPA firms to provide easier access to uniform, municipal accounting information that will be beneficial to cities, citizens, and those that require access to municipal data for research and policy decisions.

Please visit our website for a copy of the chart of accounts, the Excel crosswalk, and a listing of frequently asked questions. You may also contact Mr. Tim Hardy, Senior Contract Audit Review Specialist (Timothy.Hardy@cot.tn.gov), regarding questions related to the conversion of accounts or Mr. Justin Neal, IS Specialist (Justin.Neal@cot.tn.gov), regarding questions about the Excel crosswalk tool. They can also be reached by phone at 615.401.7841.



*Jim Arnette, Director of Local Government Audit*

# CERTIFIED MUNICIPAL FINANCE OFFICER SPOTLIGHT: **Kari Bates**

## **What is your current position?**

I have worked with the City of Rocky Top for the last 6+ years. I will be starting at MTAS this month as one of the two new Municipal Finance Training Specialists writing and teaching the CMFO course. Hope to see you in class!



## **What initially interested you in the CMFO program?**

Prior to starting as a City Recorder for Rocky Top, I had been preparing to obtain the CGFM certification; but as the CMFO was a requirement of my new position, I jumped into the classes within two weeks of starting.

## **How has becoming a CMFO impacted your position?**

The program has been invaluable! I had a background in government finance, but the structure of the classes provided me with a solid foundation and gave me a deeper understanding of all of the topics that I would encounter on a daily basis. The materials that were provided were and still are an important source of information and reference; the instructors played an integral part of my successes in the office; and my classmates became an important professional network. Luckily, I'm now able to consider many of these individuals my friends.

**What would you say to anyone thinking about participating in the CMFO Program?** Don't hesitate! It sets you up for success! Municipal government is unique, especially when it comes to smaller cities. Although professional certifications can seem like a daunting task, particularly those with a longer timeframe like the CMFO program, it's truly important to have a true understanding of all different facets of municipal finance. I'm grateful for the opportunities I've had because of this certification, and those that have yet to come.



**THANK YOU!**

**TO ALL WHO ATTENDED  
THE FREE CPE TRAINING  
HOSTED BY  
THE COMPTROLLER'S OFFICE**

**LOOKOUT FOR  
INFORMATION ON FUTURE  
TRAINING EVENTS  
COMING SOON!**



# Upcoming Training Opportunities

## CPE Provider Training Classes and Conferences

(The following list is not a preapproval or endorsement of the provider organizations. For any questions regarding online CPE courses, please refer to the CMFO Policies and Procedures Manual.)

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) CPEExpress  
<https://www.aicpa.org/cpeandconferences/cpeself-study.html>

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

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

CTAS  
<http://www.ctas.tennessee.edu/content/training>

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

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

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/>



# CONGRATULATIONS GRADUATES

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A. Scott Ezell  
Alyssa Barnhill  
Anthony Mason  
April Lamberson  
Carri Rhea  
Charlotte DeHarde  
Chequita Crim  
Christopher Shockley  
Christy Bailey  
Cindy Greene  
Colleen Lawlor  
Dallas Dyce  
Darla Pippin  
Datrelle LaSane  
Deborah Montgomery  
Debra Dutcher  
Donnie Gladney  
Douglas K. Pennington  
Ekaterina Liventsova  
Emily McKellar  
Haley Brown  
James Jones  
Jennifer Benton  
Jennifer Nisewander  
Jenny Kenley  
Johnna Alexander  
Joni Daniel  
Keisha Hardaway  
Kendall Moore  
Kimberly Mabe  
LaToya Cummings  
LaToya Broadnax  
Latrena Jones  
Laura Hodges



Lequice Turner-Cooper  
Linda Mason  
Lindsay Lacy  
Lindsey Montgomery  
Lisa Harding  
M.J. Stancook  
Mary Pearson  
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Monica Sumners  
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Paula Gilmore  
Rachel Jones  
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Reva Marshall  
Robert Morrison  
Ryan Moore  
Sara Moore  
Sarah Massey  
Sharon Mann  
Sharon Howell  
Stephanie Guptail  
Stephen Carden  
Tanika Jennings  
Tara Ferry  
Taylor Reaves  
Teresa Rhoads  
Thomas McCormick  
Tina Morehead  
Tisquana Bufford  
Toneice Ware  
Tristan Sweatt  
Victoria Poindexter  
Walter Person

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