



# CMFO News

*Certified Municipal Finance Officer*

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FEBRUARY 2018

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## The CPE Trap?



As you look through this newsletter, you can't escape the wealth of information about Continuing Professional Education (CPE). Why?

### CPE

If you are an attorney or a doctor, you **must** get CPE. If you are a certified public accountant, you **must** get CPE. If you have a professional certification in various other professions, you **must** obtain CPE to ensure the certification is worth something to those who rely on those professionals. You get the point. Once you achieve a professional certification, you have certain responsibilities. One of the main responsibilities for CMFOs is obtaining CPE – 24 hours of CPE.

As a certified public accountant, I must obtain 80 hours of CPE every two years. I don't see this training as a nuisance or a waste of my time. I see this as vitally important to my professional future. I don't want CPE because I **must** get it, I want CPE because I need to be educated and knowledgeable at my job. The government accounting and finance landscape is changing so rapidly, that I cannot not keep current without obtaining CPE. For example: (1) Are you aware that the way governments account for lease transactions will change over the next four years? (2) Are you aware that the way we account for revenue and expenditures for governmental funds will change in about five years? Probably not. Unless you have been to professional training, you would have little reason to know about these things. You won't find this information reported in the news media or discussed on Facebook or Twitter; neither will you find these topics mentioned in the tabloid type magazines, which try to "educate" us about almost everything and everyone. The most likely place you will learn about this type of important information is at professional training and **not just any** professional training.

### Quality CPE

Back to my original question. Why do we have so much information about CPE in this newsletter? It is not because we need filler material, but it is because: (1) CMFOs must get 24 hours of CPE each year as required by state statute, (2) CMFOs need **quality** CPE, (3) some CMFOs have failed to get the required CPE, and (4) employees of the Comptroller's Office must also obtain CPE; therefore, we have a reason to know what types of training provide **quality** CPE.

To assist you in obtaining quality professional CPE, let me recommend the following organizations that provide various training opportunities each year in Tennessee:

- Municipal Technical Advisory Service (MTAS)
- County Technical Advisory Service (CTAS)
- Association of Government Accountants (AGA)
- Government Finance Officers Association (GFOA)
- National Association of State Auditors, Comptrollers, and Treasurers (NASACT)
- Association of Certified Fraud Examiners (ACFE)
- Tennessee Society of Certified Public Accountants (TSCPA)

AGA, GFOA, NASACT, and TSCPA are particularly good for CPE related to current accounting, and other finance matters, including new legal compliance issues. ACFE is very good for fraud training. MTAS and CTAS are very good for general government topics, including accounting and internal controls. Although there are numerous other reputable professional trainers and training courses available, the organizations listed above are those the Comptroller's Office often utilizes and with which I am personally familiar. They all provide training specific to the **governmental** arena.

### **CPE Traps**

It is easy to fall into one or more of the following traps when obtaining CPE. Rather than choosing training that is challenging and presents information the CMFO is not familiar with, some CMFOs seek out training in topics about which they are already knowledgeable. Some CMFOs wait until the last minute to get CPE, which sometimes means that they cannot obtain the highest quality CPE. Still other CMFOs do not obtain the required 24 hours of CPE and are assessed penalty hours, which only makes the task of completing CPE and maintaining the CMFO designation on a current basis even more difficult. In addition, some CMFOs get most of their training online. I recommend attending **live** classes especially when the courses pertain to complex issues such as new GASB accounting standards, and I strongly recommend attending a **GASB update** training session every year.

*I recommend attending **live** classes especially when the courses pertain to complex issues such as new GASB accounting standards*

### **Conclusion**

The adage from an old TV commercial is still accurate, "You can pay me now, or pay me later." Some of you have no clue about that commercial, but regardless of that, you can understand that the quality of the CPE you choose will determine the quality of your education over time. I look forward to meeting you at some of the **live** training events offered by the organizations listed above. Come and introduce yourself and tell me about yourself and your CMFO story.

*Jerry E. Durham*

**PENALTY  
NOTICE**

**P**enalty hours will be assessed to individuals who did not complete their 24 required Continuing Professional Education (CPE) hours for 2017. As stated in the previous newsletter, the letters will be sent with the indicated number of additional penalty hours for 2018. The deadline for both penalty and required 24 CPE hours are due December 31, 2018. Failure to complete these hours may cause the city to be in noncompliance and your status to change from penalty to delinquent.



## **SPOTLIGHT ON GOING INACTIVE**

Individuals who wish to change from an active status to an inactive status will need to complete a form, which will be filed in the individual's CMFO account. To obtain a copy of the form, please email Yanna Utley at [Yanna.Utley@cot.tn.gov](mailto:Yanna.Utley@cot.tn.gov).



# TIPS on



On how to print your certificates. Courtesy of MTAS.

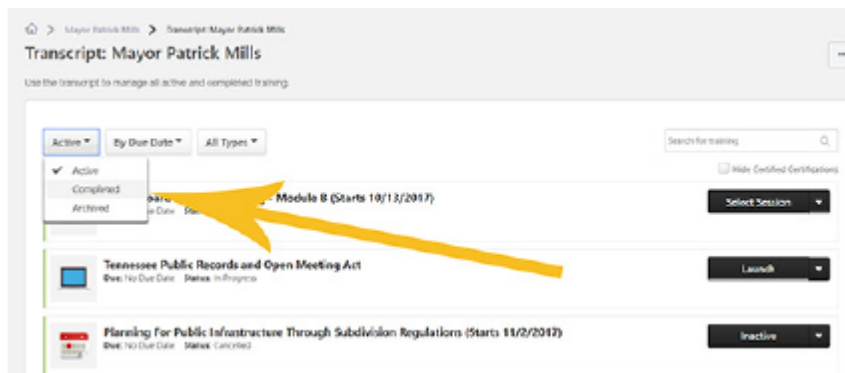
1. Go to K@TE –<https://tennessee.csod.com/client/tennessee/default.aspx>  
Enter your **Username:** \_\_\_\_\_ and **Password:** \_\_\_\_\_ into the appropriate boxes and click the Login Button.



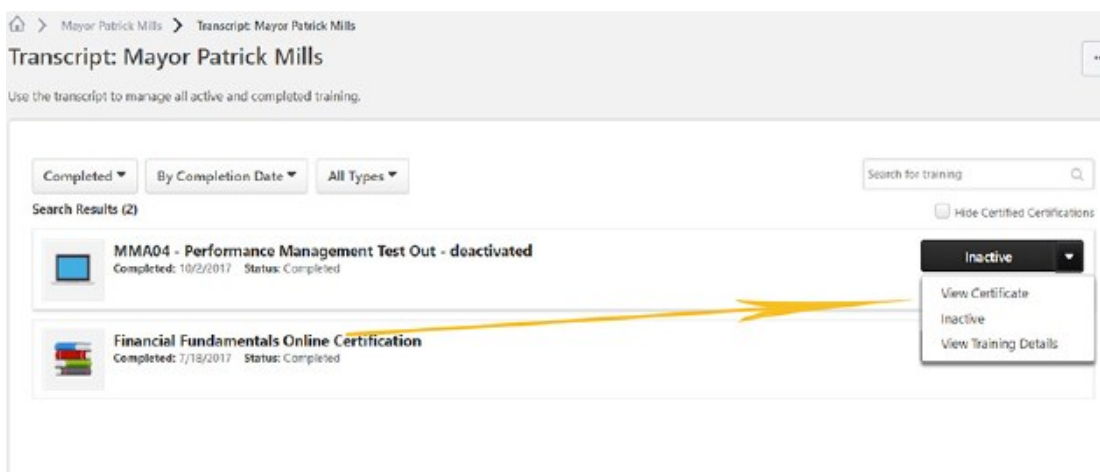
2. Proceed to click on your transcript—either under **Learning** or at the top of “**Your Transcript**” Box on the Welcome page—the first page you see when you login.



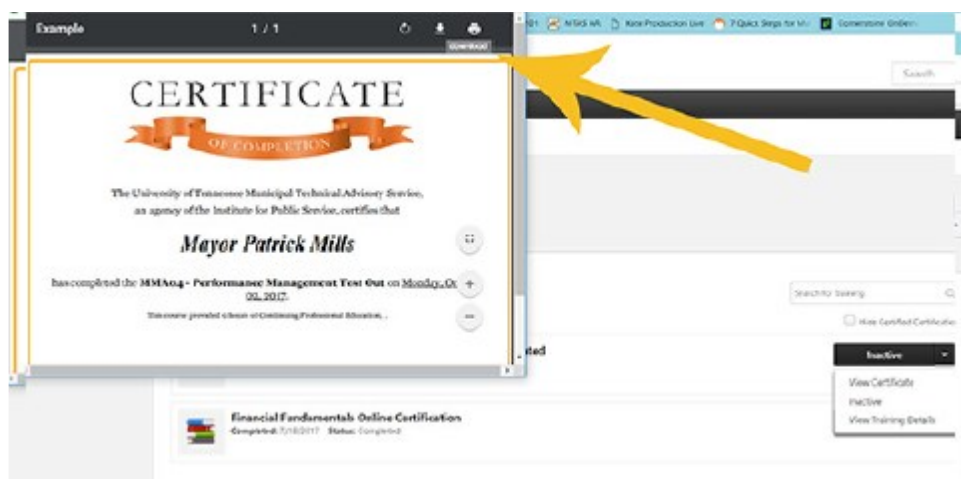
3. On the Transcript page—Change the Active Tab to Completed.



4. Pull down the drop down menu at the right side next to the Course that contains the course you are trying to print a certificate for and choose **View Certificate**.



5. The certificate will open in a new window (if it does not you must turn off your pop-up blocker) where you can print to PDF or you can download if you have Acrobat Reader installed on your computer.



For more information on how to print your certificates, you may contact Michelle Buckner, Administrative Specialist II at 865-974-9851



## Upcoming Training Classes/Conferences

# **Municipal Technical Advisory Service** **INSTITUTE FOR PUBLIC SERVICE**

<b>Date</b>	<b>Title</b>	<b>Location</b>
2/2/2018	<a href="#"><u>Utility Board Member Training - Module B</u></a>	Cleveland
2/6/2018	<a href="#"><u>Introduction to Grant Writing</u></a>	Memphis
2/7/2018	<a href="#"><u>Introduction to Grant Writing</u></a>	Jackson
2/8/2018	<a href="#"><u>Introduction to Grant Writing</u></a>	Nashville
2/12/2018	<a href="#"><u>Introduction to Grant Writing</u></a>	Knoxville
2/13/2018	<a href="#"><u>Introduction to Grant Writing</u></a>	Johnson City
3/6/2018	<a href="#"><u>Customer Service - Improve Your Impact!</u></a>	Johnson City
3/7/2018	<a href="#"><u>Customer Service - Improve Your Impact!</u></a>	Knoxville
3/8/2018	<a href="#"><u>Customer Service - Improve Your Impact!</u></a>	Tullahoma
3/9/2018	<a href="#"><u>Utility Board Member Training - Module C</u></a>	Cleveland
3/12/2018	<a href="#"><u>Customer Service - Improve Your Impact!</u></a>	Nashville
3/13/2018	<a href="#"><u>Customer Service - Improve Your Impact!</u></a>	Jackson
4/3/2018	<a href="#"><u>Utility Board Member Training - Module A</u></a>	Johnson City
4/4/2018	<a href="#"><u>Utility Board Member Training - Module A</u></a>	Knoxville
4/5/2018	<a href="#"><u>Utility Board Member Training - Module A</u></a>	Cookeville
4/9/2018	<a href="#"><u>Utility Board Member Training - Module A</u></a>	Nashville
4/10/2018	<a href="#"><u>Utility Board Member Training - Module A</u></a>	Jackson
4/17/2018	<a href="#"><u>Administrative Hearing Officer 2018</u></a>	Nashville

There are currently available in K@te. For more information, please visit their website at <http://www.mtas.tennessee.edu/web2012.nsf/Web/Training+Course+Calendar>

Registration questions? Contact **Doug Brown** at (865) 974-9140 or **Michelle Buckner** at 865.974.9851

*The Comptroller of the Treasury*  
and  
*Jackson Energy Authority*  
present

# 2018 UTILITY BOARD TRAINING

**MARCH 1, 2018**

**2 SESSIONS**

**8:00AM - 12:00PM**

and / or

**1:00PM - 5:00PM**

**Check-in Times:  
7:30AM & 12:30PM**



**UNDER PUBLIC CHAPTER No. 118, ALL BOARD MEMBERS OF MUNICIPALITIES, COUNTIES, AND AUTHORITIES (ELECTED AND APPOINTED) WHO OVERSEE A WATER AND/OR WASTEWATER SYSTEM ARE REQUIRED TO RECEIVE TRAINING.**

**RESERVATIONS REQUIRED**

**REGISTER ONLINE:**

<http://www.signupgenius.com/>

[go/4090b45aaae2fabfa7-2018](http://www.signupgenius.com/go/4090b45aaae2fabfa7-2018)

***Deadline to register: February 19, 2018***

**FREE TO ATTEND**

**STATE APPROVED**

**2 SESSIONS AVAILABLE**



**FOR QUESTIONS EMAIL MELANIE LUCKEY AT  
[boardtraining@jaxenergy.com](mailto:boardtraining@jaxenergy.com) OR CALL 731-427-7247**



Middle Tennessee  
Chapter

## Middle Tennessee Chapter Association of Certified Fraud Examiners

# 22nd Annual Fraud Conference

## Save The Date!

**March 5-6, 2018**

Earn **16 Hrs CPE** at approved  
"Group Live" event.  
(8 hours each day).

**Place:** One Century Place Conference  
Center, 26 Century Blvd., Nashville,  
TN.

**Lodging:** A block of rooms will  
allocated at Embassy Suites Nashville  
Airport Hotel, 10 Century Boulevard,  
Nashville, TN 37214 For reservations,  
call (615) 871-0033.

**For State Agencies,** the Middle  
Tennessee Chapter, Association of  
Certified Fraud Examiners' vendor  
number is 0000083329.

**More information will be sent out  
when registration opens.**

**Fees include conference,  
continental breakfasts, lunches,  
and snacks during breaks.**

- **Some of the Speakers & Topics we have lined up include:**

- **Don Rabon**, Quality Information, Detecting Deception & Interviewing Questioning
- **Jacqueline Bloink**- Healthcare Fraud and Compliance Update
- **Kelly Paxton** Non-Profits and Fraud – Not a Philanthropic Cause
- **Steve Morang** - VW Scandal & Fraud Risk Assessment, Determining Ethical Baseline
- **Michael Akpata**

**More information will be on our website  
as it becomes available**

**Registration opens in January 2018**

**Registration Fees: \$375** Non-Members, only **\$350** MTACFE Chapter Members

Non-members can join, prior to the event, for a yearly fee of \$25 or \$50 for three years and avoid the additional charge for the training!

Find information on chapter membership at <https://middletennesseecfe.wildapricot.org/join-us>



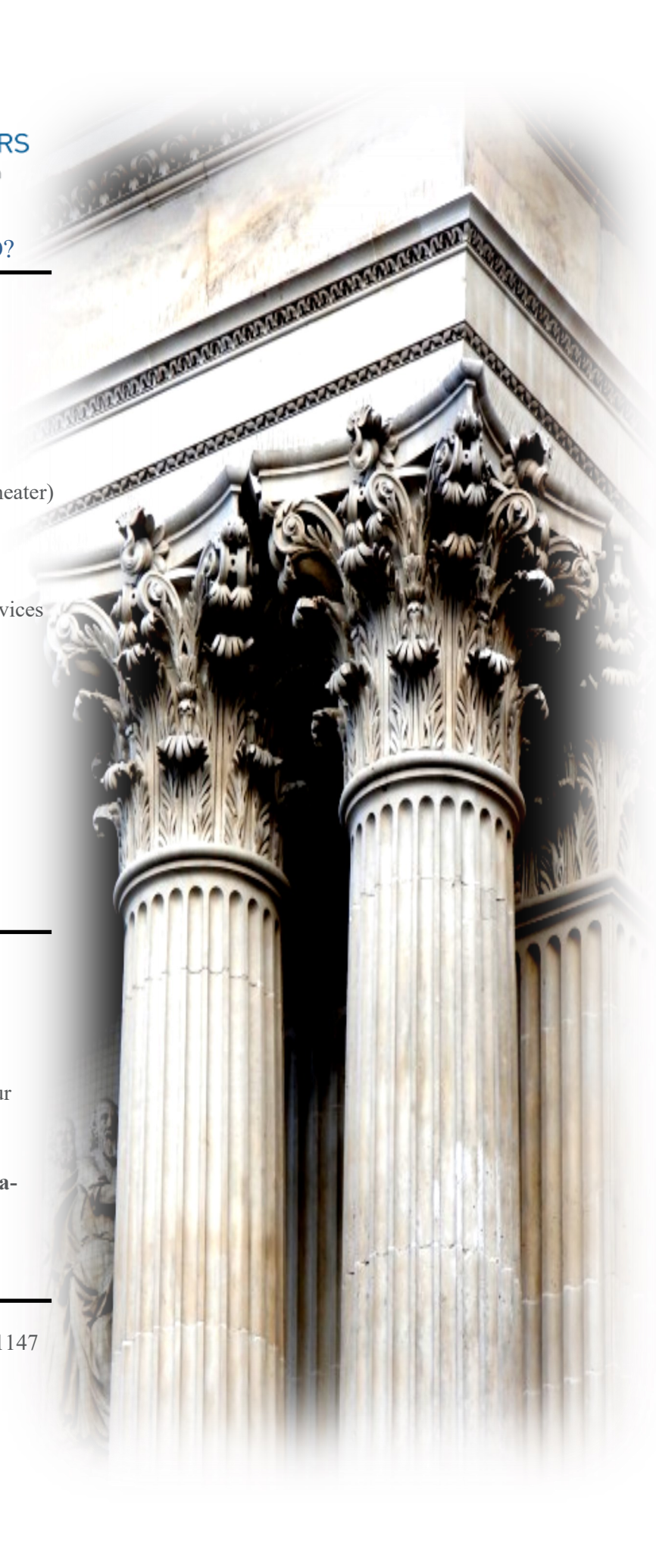


2018 SPRING INSTITUTE MARCH 15 - 16  
MEMPHIS, TN



# Registration to open soon

Please visit <http://tngfoa.org/events/> for more  
information concerning this event



## WHEN WILL THE TRAINING BE OFFERED?

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### **April 26-27, Chattanooga, Tennessee**

University of Tennessee – Chattanooga  
University Center (Chattanooga Room)  
615 McCallie Avenue  
Chattanooga, TN 37403

### **April 30-May 1, Nashville, Tennessee**

One Century Place Conference Center (Amphitheater)  
26 Century Boulevard  
Nashville, TN 37214

### **May 14-15, Morristown, Tennessee**

Walters State Community College - Student Services  
Building (International Lyceum Auditorium)  
500 South Davy Crockett Parkway  
International Lyceum Auditorium  
Morristown, TN 37813-6899

### **May 17-18, Jackson, Tennessee**

DoubleTree Hotel (Andrew Jackson Ballroom)  
1770 Highway 45 Bypass  
Jackson, TN 38305

## HOW TO REGISTER

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**Registration will be opening soon, please visit [www.nasact.org/tn\\_training](http://www.nasact.org/tn_training) for more information.**

- ◆ **If you attended last year, you already have a profile in our system.** If you have forgotten your password, click the “forgot password” button at [www.nasact.org](http://www.nasact.org).
- ◆ **Each attendee will be required to register separately.**

## QUESTIONS & MORE INFORMATION

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Do you have questions? Call Pat Hackney at (859) 276-1147 or email [phackney@nasact.org](mailto:phackney@nasact.org) and reference to the “Tennessee Training Seminars.”

### **CPE:**

16 credits have been recommended for the event.



## Upcoming Webcast

- Internal Controls—February 15th
- Accounting and Auditing—February 21st
- GASB OPEB—March 22nd

Stay up-to-date and in the know with Becker's CPE. For information on webcast or on demand courses, please visit their website at [www.cpe.becker.com](http://www.cpe.becker.com)





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