

Certified County Finance Officer (CCFO) Program



A joint program by the University of TN - County Technical Assistance Service (CTAS) and the Tennessee Comptroller of the Treasury – Division of Local Government Audit (LGA)



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

1

CTAS CCFO Program Instructors



John Sutton, CPA, Certified Professional in Training Management (CPTM) is the CTAS Certified County Finance Officer (CCFO) Program Manager and instructor and has over 37 years' experience of local governmental accounting, auditing and financial reporting. Previously, John was a Senior Audit Manager with PUGH CPAs, an RSM McGladrey Alliance Firm, and with another local CPA firm both located in Knoxville, TN. After graduating with a BBA Degree with a major in accounting from Middle Tennessee State University, he began his career as a staff auditor with the Tennessee Comptroller of the Treasury - Division of Local Government Audit (LGA). John has extensive experience working with counties, boards of education, cities, utility districts and governmental pension and retirement plans. John joined CTAS in July 2019.



Rachel Ellington, CPA, Master of Accountancy (MAcc), CPTM, CCFO Training Consultant, joined CTAS in February 2019. Prior to joining CTAS, Rachel worked three years as the Budget Director for Haywood County, Tennessee, and as a tax consultant for Deloitte Tax LLP in Nashville. She graduated cum laude from the University of Mississippi with a Bachelor of Accountancy degree in 2013 and a Master of Taxation in 2014. Rachel is a licensed CPA in Tennessee and a member of the American Institute for Certified Public Accountants, Association of Government Accountants, Government Finance Officers Association, and the Tennessee Government Finance Officers Association. In 2021, she earned the designation of Certified Professional in Training Management (CPTM).



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

2

CTAS CCFO Program Instructors (Cont.)



Kelley McNeal, CPA, CGFM, CPTM and CCFO Training Consultant joined CTAS in July 2018. Previously Kelley worked as an Information Systems Auditor with the TN Comptroller of the Treasury's Division of Local Government Audit (LGA) for 23 years. Kelley holds a Bachelor of Business Administration in Accounting and a Master of Business Administration (MBA) with an accounting concentration from Tennessee Technological University. She has served as an adjunct faculty member at Nashville State Community College and Tennessee Technological University. Kelley is a Certified Public Accountant and a Certified Government Financial Manager. In 2021, she earned the designation of Certified Professional in Training Management (CPTM).



Brandon started with CTAS in March 2022. Prior to joining CTAS, Brandon worked as a legislative auditor with the Tennessee Comptroller of the Treasury Division of Local Government Audit (LGA) for nine years. He holds a BS Degree in business administration with a major in accounting from the University of North Alabama. Brandon earned a Master's Degree in Business Administration (MBA) from Tennessee Technological University in 2012.



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

3

Benefits of CCFO Program

- Increase skills, knowledge and confidence
- Network with staff from other counties
- Help transition to the government environment
- Improve internal controls
- Reduce turnover
- Better communication
- Avoid or reduce potential audit findings
- Increase awareness of additional resources
- **Make your county government work better!!!**



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

4

CCFO Program Objectives

- Teaching focus is on the **why (concepts/standards) and how (work)**
- **Better understand functions of elected County Officials and other departments**
- **Encourage communication with other county department coworkers (venture outside their work "silo")**
- **Increase confidence to ask questions of co-workers and County Officials and department heads**
- **Inspire ongoing professional development**
- **Develop skills for next generation of county and BOE finance staff**



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

5

CCFO Program

- Started in June 2018 with 443 graduates to-date
- Participants must **apply on-line** first with the TN Comptroller's Office; <https://apps.cot.tn.gov/CCFO> register and setup an individual login account.
- The **TN Comptroller's Office approves** the enrollment of individual **participants** for acceptance into the program. For the **2023-2024** cohort you can apply now.
- The **2022-2023 cohort classes start September 2022 (enrollment is closed)**



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

6

CCFO Program - Eligibility

Requirements for participants:

- a. Be at least 18 years old
- b. Cannot have been convicted of a felony, or misdemeanor involving theft or fraud.
- c. Not engaged in any negative conduct as determined by the Comptroller's Office.
- d. Agree to abide by the TN Comptroller's written CCFO policies (annual CPE, Ethics, etc. will discuss in more detail).



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

7

CCFO Program – Courses

- The 11 CCFO program courses include a combination of in-person, live virtual and on-line self-study classes:

1. The Government Environment (live)
2. County Budgeting (live)
3. Purchasing & Risk Management (live)
4. Internal Control & Audit (on-line self study)
5. Government Accounting I (live)
6. Governmental Accounting II (live, **prerequisite complete GA 1**)



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

8

CCFO Program – Courses (Cont.)

7. Payroll, Benefits, Pensions & OPEB (live)
8. Grants and Cash Management (on-line self study)
9. Debt Management & Capital Projects (on-line self study)
10. Financial Reporting I (live, **prerequisite complete GA 1 & 2**)
11. Financial Reporting II (live, **prerequisite complete FR 1**)

Live monthly classes are offered in Knoxville, Chattanooga, Cookeville, Nashville, Pulaski (NEW for 2022-2023), Jackson & Memphis depending upon final enrollment (participants can select each month)

Live classes are held from 8:30am to 4:00pm

Virtual Zoom makeup classes offered.



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

9

New UT IPS Training Facility 193 Polk Avenue Nashville, TN



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

10

New UT IPS Training Facility 193 Polk Avenue Nashville, TN



Free Parking!!!



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

11

New UT IPS Training Facility 25 W. Broad St. Cookeville, TN



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

12

CCFO Program – Courses (Cont.)

- If a participant misses a live class they can attend an alternative class date/ location in the same month.
- At the end of each course there is an exam with 50 multiple choice and T/F questions requiring a minimum **passing grade of 70%**. Approximately 90% of students pass the first time.
- Monthly course materials are **developed** by the **CTAS** and peer reviewed by the **TN Comptroller's Office LGA**.
- Each course consists of several real life examples, exercises, Q&As and group discussions.
- Each **participant must individually register** for each month's class date and location (CTAS can bill for a group of employees for consolidated payment)



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

13

CCFO Program – Courses (Cont.)

- Each county or county BOE employee who completes and **passes all 11 CCFO** courses will receive a **one-time \$1,000 incentive stipend** from the TN Comptroller's Office.
- Only **county or BOE employees** who are **NOT elected/appointed officials** are eligible for the stipend.
- The one-time \$1,000 stipend is **not available** to non-county employees of the State of TN, cities, city schools, utility districts, etc.
- If a participant has a life changing event such as job change, birth, death, severe illnesses, COVID-19, etc. the Comptroller's Office will allow a student to complete the program with the next cohort.



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

14

CCFO Program – CPE Requirements

- To maintain an active CCFO Certificate status **16 hours of continuing professional education (CPE) must be completed annually and reported to the TN Comptroller's Office**.
- CPE must be in a **live training** event setting or CTAS financial related training courses. Non-CTAS virtual or self-study CPE must be pre-approved by the Comptroller's Office.
- The **TN Comptroller's Office annually provides 16 hours of free CPE to CCFO's; however, attendees and their employers will be responsible for travel costs**.
- CTAS offers ongoing free on-line virtual CPE to CCFO graduates.
- CCFO graduates can attend **"live"** CPE events sponsored by various professional accounting associations such as TASBO, AGA, TGFOA, GFOA, AICPA or TSCPA will qualify.



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

15

16

- Note: The recorded version courses participants will be required to take a small test at the end and must score a 70%+ to receive CPE credit.**



County Technical Assistance Service
INSTITUTE 4- PUBLIC SERVICE

17

CTAS Knoxville, 865-963-5633 Cell

CTAS Cookeville, 931-260-2233 Cell

CTAS Jackson, 731-432-9007 Cell

CTAS Chattanooga, 931-201-0933 Cell



County Technical Assistance Service