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 Fiserv GPM, an RSM McGladrey Alliance Firm, and with another local CPA firm both located in Knoxville, TN. After graduating with a BBA degree 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 joined LGA in 1985 and 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 Elligson, CPA, Master of Accountability (MeM), CPTM, CEO Training Consultant joined CTAS in January 2020. Prior to joining CTAS, Rachel worked three years as the Budget Director for Knox County, Tennessee, and as tax consultant for SiteRise Tax LLP in Nashville. She graduated cum laude from Mississippi University with a Bachelor of Accountancy degree in 2012 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 2011, she earned the designation of Certified Professional in Training Management (CPTM).

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 (MB) 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 (MB) from Tennessee Technological University in 2022.
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!!!

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

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)
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).

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)

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.
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).

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.

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 which qualify.
CTAS Free CPE Training Virtual Broadcasts 2022-2023
for CCFOs, CMFOs and CPAs

• GASB 87 Leases: Last Chance to Get Ready for FY 2022 1.5 CPE Hours February 2022
• Uniform Guidance: Subrecipient Monitoring What’s Required? 2.0 CPE Hours – June 2022
• Accounting for the TCRS Hybrid Retirement Plan – Stabilization Reserve Trust 1.0 CPE Hours – July 2022
• New Debt Manual issued by TN Comptroller’s LGF 2.0 CPE Hours – June 2022
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.

CTAS CCFO Staff

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