



County Technical Assistance Service INSTITUTE *for* PUBLIC SERVICE

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2026-2027 CCFO Course Curriculum

Participants must successfully complete **11 courses** covering essential county financial management topics. The curriculum is designed to ensure that each county finance officer develops the knowledge and skills needed to perform the core responsibilities of the position while building advanced competencies to enhance their effectiveness.

Each course includes two 25-question tests consisting of multiple-choice and true/false questions. One test is administered before lunch and the other at the end of the day. **A minimum average score of 70% is required to pass.** Both in-person and online tests are closed-book. Online tests are timed, with 25 minutes allotted for each test.

Courses consist of:

Government Environment

This reviews the Tennessee Constitution and the legal framework governing county government. Participants examine the executive, legislative, and judicial branches of both state and county government and their respective roles and responsibilities.

Payroll, Benefits, Pensions and OPEB

This course reviews payroll administration, taxable and non-taxable fringe benefits, and federal tax withholding requirements, including Social Security and Medicare. Participants also learn how to report retirement contributions to the Tennessee Consolidated Retirement System (TCRS), including census data and pensionable wages. The course covers GASB accounting and reporting requirements for pensions and Other Post-Employment Benefits (OPEB), as well as procedures for compiling year-end audit information.

Internal Control and Audit

This course examines the principles of internal control, including segregation of duties, fraud risk, compensating controls, risk assessment, and practical real-world applications. It also reviews the legal and regulatory requirements for designing and maintaining an effective system of internal controls.

County Budgeting

This course focuses on the legal and regulatory framework governing the county budgeting process, including budgets for county governments, boards of education, and highway departments. Participants also explore budgeting best practices and the statutory responsibilities of the executive and legislative branches of county government.

Debt Management and Capital Projects

This course provides an in-depth review of capital improvement planning (CIP), including the budgeting and accounting requirements for major capital projects such as schools, jails, buildings, and infrastructure. Participants also examine the legal and regulatory requirements for construction projects and debt issuance, along with strategies for managing debt capacity and repayment.

Governmental Accounting I

This course provides a comprehensive review of the theory and application of the modified accrual basis of accounting for governmental funds, including general, special revenue, debt service, capital projects, and permanent funds, in accordance with Governmental Accounting Standards Board (GASB) standards.

Class exercises and practical examples reinforce key concepts and demonstrate their application to internal financial reporting.

Prerequisite: *None*

Delivery: *Live instruction only*

*This course must be completed before registering for **Governmental Accounting II**.*

Governmental Accounting II

This course provides an in-depth examination of the accrual basis of accounting for proprietary funds (enterprise and internal service funds) and fiduciary funds (pension trust, custodial, investment trust, and private-purpose trust funds). Participants examine the accounting differences between the modified accrual and accrual bases of accounting, including capital assets, depreciation, and long-term debt.

Prerequisite: *Governmental Accounting I*

Delivery: *Live instruction only*

Purchasing and Risk Management *(This course consists of two half-day sessions)*

The purchasing portion focuses on internal controls, policies and procedures, and the legal requirements governing county purchasing.

The risk management portion covers self-insurance, commercial insurance, and insurance pools, as well as best practices for managing and reducing exposure to general liability and workers' compensation claims.

Cash and Grants Management *(This course consists of two half-day sessions)*

The cash management portion focuses on cash flow planning, investment options authorized by law, and investment risks facing county governments.

The grants management portion reviews the legal, internal control, accounting, and federal Single Audit requirements associated with federal grant awards.

Financial Reporting I

This course examines internal and external financial reporting for governmental funds while reinforcing the modified accrual accounting concepts introduced in **Governmental Accounting I**. Participants use a Tennessee county's audited Annual Comprehensive Financial Report (ACFR) as a case study to understand external financial reporting requirements established by GASB.

Prerequisite: *Governmental Accounting I*

Delivery: *Live instruction only*

*This course must be completed before registering for **Financial Reporting II**.*

Financial Reporting II

This course continues the study of proprietary and fiduciary funds, capital assets, and long-term debt while reinforcing concepts introduced in **Governmental Accounting II**. Participants examine government-wide financial statements prepared under GASB Statement No. 34, including Management's Discussion and Analysis (MD&A), and use a Tennessee county's audited Annual Comprehensive Financial Report (ACFR) as a case study for external financial reporting.

Prerequisite: *Financial Reporting I*

Delivery: *Live instruction only*