CERTIFIED COUNTY FINANCE OFFICER (CCFO) PROGRAM

WHEN CAN I JOIN THE PROGRAM?

You may apply at any time. The next cohort of the CCFO program will begin in October 2026.

COURSE FORMAT

The CCFO program consists of 11 courses, with 10 offered in person at locations across the state and the remaining course offered in an online format.

CLASS LOCATIONS

Currently, monthly classes are offered in Kingsport, Knoxville, Chattanooga, Cookeville, Nashville, and Jackson. Locations are subject to change based upon enrollment.

STIPEND

Upon successful completion of the CCFO program, county and board of education (BOE) employees are eligible for a one-time $1,000 stipend. Elected officials are NOT eligible for this stipend.

APPLY NOW!

Apply with the Tennessee Comptroller's Office at
https://apps.cot.tn.gov/CCFO/Account/Register

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Please visit our website for more information about CCFO certification and other CTAS programs.

County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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CCFO Course Curriculum

Participants must successfully complete **11 courses** covering essential county financial management topics. The curriculum is designed to ensure that every 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.

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.

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

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.

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.

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.

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.

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*

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*

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CCFO Class Policies

1. Each participant must register for each individual course using the online UT K@TE (Knowledge and Training Excellence) System. **Seating for live classes may be limited, and registration is on a first-come, first-served basis**. **If your preferred class date and location is unavailable, you must register for and attend an alternate class**. Please completely follow instructions on course registration to ensure you are registered for the course. You can verify that you are registered in your UT K@TE account.

2. If you cannot attend or need to reschedule your registered live class, contact CTAS support immediately at **615-532-3555** to determine if seating is available on a different class date and location.

3. Class materials will be sent to the email address you supplied when you registered. You are responsible for bringing your course materials and exercises to the class, either in printed or electronic format.

4. 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. If do not achieve a passing average, you must retest or attend a virtual or a later in-person class. A one-time **$50 retest fee** will be charged by CTAS.

5. Participants are allowed a maximum of **3** testing attempts for each course, including the initial test and **2** retests. Retests may be administered electronically or proctored in-person at the discretion of CTAS.

6. There is **no comprehensive** examination at the end of the program.

7. All tests are individual assessments. In-person test is **closed-book** and proctored. For both in-person and online testing, you are required to complete tests individually and may **not** use course materials or electronic devices. Online tests are administered through your UT K@TE account and are timed. Do not begin an online test until you are prepared to complete it in one sitting.

8. CTAS must receive payment for each individual course before your test score can be posted to your UT K@TE account.

9. **Cheating is a serious violation and will result in immediate dismissal from the CCFO program.** Participants dismissed for cheating will be permanently

ineligible to reapply to the **CCFO program** or enroll in the **MTAS CMFO program**.

10. You are encouraged to complete virtual or online self-paced courses each month as they become available. Complete online classes in your office or at home wherever you can work with minimal interruptions.

11. Access to online course and tests will not be granted until CTAS has received payment by credit card or check. With card payments, access is typically granted within one business day.

12. After completing each course, save a PDF copy of the course certificate from your UT K@TE account. At the conclusion of the program, the Comptroller's Office requires you to electronically submit all course certificates through your individual Comptroller's CCFO online account.

13. If you are a **county or county board of education employee**, you should request reimbursement for your employer's payment of CTAS course fees and your travel mileage. **Reimbursement requests should be submitted online to the Comptroller's Office within 30 days after completing each course.** Submit reimbursement of expenses even if you do not pass the course.

14. If you are a **county or county board of education employee** and must attend a class at a location other than the closest location because of unavailable seating, illness, vacation, medical or family issues, or work deadlines, the Comptroller's Office may reimburse your county for the eligible mileage, lodging, and hotel per diem expenses. **However, you must document your reasons for attending an alternate class location**. Travel reimbursements are subject to your **county's travel policies**. If your county does not have a travel policy, please contact the Comptroller's Office at **(615) 401-7841** or LGA.Web@cot.tn.gov for applicable state travel policies.

15. For additional information about reimbursement of course fees and related travel expenses, refer to the Tennessee Comptroller's Office – Division of Local Government Audit (LGA)'s *Policies and Procedures for the CCFO Program (revised July 2022).* **https://comptroller.tn.gov/content/dam/cot/la/documents/financial-officer-programs/2022CCFOPoliciesandProcedures.pdf**

16. Makeup classes for missed live classes will be offered virtually throughout the year except **Governmental Accounting I & II** and **Financial Reporting I & II**. These courses require in person attendance or a live virtual makeup class. Makeup classes for **Governmental Accounting I & II** and **Financial Reporting I & II** will be scheduled based upon demand.

17. Participants may miss a maximum of **2** live in-person courses (**except for those listed above in item 16**) and complete them by attending virtual makeup

classes. Participants who miss more than **2** in-person courses may be required to complete the program with the next cohort.

18. If you need to attend a makeup class, you are responsible for contacting a CTAS CCFO Instructor.

19. Courses are not planned in December or July unless there is a demand for makeup classes. **Participants are responsible** for tracking of their own progress and registering for, attending, and completing any required makeup classes.

20. **If you miss the Governmental Accounting I, you may not attend the Governmental Accounting II without prior approval from a CCFO Instructor. Likewise, Financial Reporting I must be completed before registering for Financial Reporting II unless prior approval is obtained.**

21. All courses must be completed within **3** years of completing your first course.

22. To defer completion of the CCFO program to the next cohort (program year), or withdraw from the program, contact CTAS Support or submit the online request form on the CTAS website: https://docs.google.com/forms/d/e/1FAIpQLScbUbT39CCOwSCWxJwg7LmmsFMBqamXuQoCxoMOcJ23j7XaqQ/viewform

23. Notify CTAS Support immediately of any changes to your contact information – name change, your email address, home address, or employer change. Contact CTAS Support at **615-532-3555 or** ctas.support@tennessee.edu.