

**Florida Government Finance Officers Association  
Certification Committee  
Policies & Procedures Manual**

**Purpose:** To serve as the governing body responsible for the Certified Government Finance Officer (CGFO) program.

Committee Chair serves as the primary contact person for the committee and coordinates all questions, assignments, etc. through staff liaison at the Florida League of Cities.

The committee meets as often as needed to ensure accomplishment of routine tasks and assigned goals for the association year. Following the first meeting, which typically occurs at the annual conference, the committee predominately communicates via conference calls and e-mail scheduling additional face-to face meetings only when necessary. Minutes of meetings are not required, but strongly encouraged.

Tasks routinely performed by the members of the committee and the approximate time frames are:

1. July through September – Review CGFO re-certification paperwork for conformance with requirements including membership requirements, continuing professional education credits, and successful completion of Ethics Exam.
2. September and January – Review applications submitted for the Certified Government Finance Officer Program to determine eligibility of applicant to sit for the exam and be subsequently certified.
3. October – Coordinates random audit samplings with subcommittee.
4. November
  - Secure instructors for the CGFO review classes held in conjunction with the School of Government Finance.
  - Serve as proctors for the CGFO test held at the conclusion of the November review classes.
5. Spring
  - Secure host sites and instructors for the CGFO review classes to be held at a central location such as Orlando. Set date, preferably in early April, working around Easter week.
  - Secure host sites at convenient locations throughout the state and serve as proctors for the spring CGFO exam.
6. As required
  - Promote the Florida Certified Government Finance Officer (CGFO) certificate as a state and nationally recognized professional accreditation.
  - Monitor and evaluate the Certified Government Finance Officer (CGFO) program and make recommendations for improving general administration, eligibility standards and application procedures.
  - Review and make recommendations to update CGFO exams and related study materials for current issues.

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At the first meeting, the chair is responsible for advising members of the Committee's purpose, annual and routine goals, and garnering volunteers for the various tasks including establishment of subcommittees, addressing, at a minimum, the following areas:

1. Instructors for November and Spring review sessions.
2. Proctors for November and Spring CGFO exams.
3. Proctor(s) for November and Spring CPFO exams, which the committee hosts for the GFOA (note: proctors must be CPFOS).
4. Solicit volunteers for subcommittee to review questionable CPE renewals and applications, and conduct random CPE audits.
5. Solicit volunteers for subcommittee(s) as required to achieve new goals assigned by the Board.

**Review of Renewals:**

Review CPE renewals to ensure compliance with requirements per the *Policies and Procedures for Maintaining CGFO Status*. Specifically, for bi-annual reporting periods, the certificate holder must report at least 80 CPEs in an allowable subject area, with at least 20 hours in accounting, auditing and/or technical business related subjects, and no more than 20 hours in behavioral subjects. A maximum of 40 CPEs are allowed for professional involvement limited to the FGFOA, GFOA, AICPA, FICPA, FLC, ASPA and related associations. Examples of non-allowable CPEs are basic or elementary courses, attendance at Software user group conferences, serving as a board member for profit and not-for-profit organizations except those listed above.

Ensure CPEs reported are within the date range for the renewal period. For first time renewals, the CPE date cannot be prior to the certification date (i.e., CPEs for review sessions are not allowable as they were earned prior to becoming certified).

The Chair may approve renewals that clearly satisfy the CPE requirements. Renewals that obtain any subjective or questionable CPEs especially in-house employer specific training, should be reviewed by the appropriate subcommittee for consensus on whether to approve, deny or request further information.

**Approval of Applications to CGFO Program:**

Review applications to the CGFO Program in accordance with the following eligibility requirements set forth in the *CGFO Program Information* document:

1. be an active member in good standing of the FGFOA
2. have a Bachelor of Science or a Bachelor of Arts Degree from an accredited college-level institution in Accounting, Business Administration, Public Administration or a closely related field. Work experience will not substitute for an appropriate degree

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3. have a minimum of three years of government experience
4. submit a minimum of two letters of recommendations
5. successfully pass an open book Ethics exam
6. accept the FGFOA Code of Ethics

Qualifying government experience consists of employment in a governmental entity (city, county, school district, special district, state or federal) in a financial capacity. Employment in a financial capacity includes work involving treasury, debt administration, financial administration, accounting, auditing, budget, risk management, tax management, or purchasing. Examples of work experience that does not provide appropriate experience to fulfill this requirement includes external auditors of governmental entities employed by non-governmental entities, i.e. CPA firms, IRS auditors of individual tax returns, employees of non-governmental agencies who administer grants from governmental entities, clerical, or non-technical positions.

**Instructors for Review Sessions:**

The Chair ensures quality review courses are offered to teach relevant subject matter, but do not teach exam questions. Volunteers to instruct the classes should be considered experts in the exam topic. If volunteers cannot be secured from within the committee, consult the Board for suggestions.

**Random Audit Process:**

The Chair is responsible for overseeing the random audit process and providing the subcommittee with procedures for conducting the review. After the majority of CPE renewals are received and processed (around October), the Chair notifies the sub-committee of the CGFOs who renewed including their CGFO number (FLC staff will provide missing numbers to the Chair). The subcommittee selects the renewals for review using a computer generated random sample of numbers based on the CGFO's certificate number. Numbers are selected using a left to right approach until the desired sample size is obtained. If the number is not one that is up for renewal, that number would be skipped and the next number used. The subcommittee chooses one or two sessions (exclusive of FGFOA sponsored seminars) for review. If the renewal form has the required number of CPEs in FGFOA sponsored seminars, it is not necessary to request supporting documentation from any other sessions. After the subcommittee selects the items for review, they notify the Chair who coordinates with FLC staff to have the letters sent out. When requested information is received, the Chair forwards the information to the subcommittee for their review. The subcommittee advises the Chair if the documentation is acceptable or not. The Chair notifies FLC to send letter advising the CGFO that the process is completed or requesting further information, if necessary. Template letters for the process are on file with FLC.

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**Noncompliance:**

Working with FLC staff, send appropriate letter (from standard template) to CGFOs whose certificates are out of compliance because the certificate holder has:

1. failed to maintain active or associate membership in FGFOA
2. failed to report required CPEs
3. failed to make up CPE deficiencies
4. failed to submit or successfully pass the Ethics Exam
5. failed to complete the Florida Commission on Ethic's online training when required
6. failed to respond to requests for additional information regarding CPEs reported

When the certificate holder is three months late meeting the specific requirement send a reminder letter, which lets the CGFO know he or she is late with the specific requirement and after the six-month grace period expires, their certificates will be placed on suspended status.

After the six-month grace period expires, send certified letter informing the CGFO that his or her certificate has been suspended for failing to meet the specific requirement and that if the certificate is not brought into compliance within two-years, their certificate will be revoked.

When certificates are up for revocation, request Board approval via the committee agenda item informing the Board of the circumstances leading up to this final action including the failure of the certificate holder to respond to the certified letter.

**General Responsibilities:**

Provide leadership to committee members to ensure assigned goals and assignments are met.

Keep Board Liaison informed and include him or her in all communications (i.e., meetings, e-mails and conference calls).

Meet deadlines for submitting Committee Reports for Board of Director (BOD) meetings. Attend (BOD) meetings when important items requiring board approval will be discussed.

Meet deadlines for submitting newsletter article.

Ensure deadlines set by FLC for submittal of review class outlines and presentations are met.

Secure locations for Spring CGFO exams at convenient locations throughout the state.

Seek permission from Board to provide lunch for proctors at the November exam held in conjunction with the School of Government Finance.