



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

226 Anne Dallas Dudley Blvd Suite 400 / Nashville, Tennessee 37219  
(615) 532-3555 [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

**Tennessee Comptroller of the Treasury – Summary of Continuing Professional Education  
Requirements for Certified County Finance Officers – Revised April 2021**

Below is a summary of your requirements for annual continuing professional education (CPE) to maintain an active CCFO Certificate **as required by the Tennessee Comptroller of the Treasury:**

1. The initial CPE reporting cycle is **the first full calendar year following** the completion of the program and **the issuance of your CCFO Certificate.**
2. You must complete **16 hours** of CPE annually.
3. **CPE courses must be taken in a “live” in-person** training event. Any webinar, virtual training or on-line CPE courses must receive prior approval from the Comptroller’s Office.
4. Self-study CPE courses are **not** eligible.
5. You will **not be allowed to carry-over “extra” CPE hours** earned to the next year.
6. CPE courses may include accounting, finance, professional development, ethics, human resources and other topics (auditing, information technology, etc.) that maintain or improve your skills and knowledge. Taking the same CPE course repetitively will not qualify; however, annual course updates or refresher courses may be acceptable.
7. The Comptroller’s Office plans to provide 16 hours of CPE annually at no cost. However, you will not be reimbursed for any related travel costs to attend these courses.
8. **You must upload copies of your completed CPE course certificates through your on-line account with the Comptroller’s Office (not CTAS) no later than December 31.** A “grace” period will be extended until March 1 of the following year to upload any course certificates that were completed by December 31 but not yet received.
9. The CPE course completion certificates must have the number of hours completed by topic, sponsor’s name, date attended, location and sponsor’s signature.
10. CPE sponsored by any governmental organization including the Tennessee Comptroller’s Office, CTAS or other professional accounting organizations such as the TN Society of CPAs (TSCPA), Association of Government Accountants (AGA), TN Association of School Business Officers (TASBO), Government Finance Officers Association (GFOA), TN Government Finance Officers Association (TNGFOA), and American Institute of CPAs (AICPA) are acceptable.
11. For your completed CPE courses, you should also retain copies of the agenda, itinerary and detailed course materials.
12. You should **retain copies of all your completed CPE course certificates and materials for a minimum of five (5) years following each reporting year.**
13. Your annual **CPE reporting and documentation may be subject to audit** by the Comptroller’s Office.
14. If the Comptroller’s Office determines that your completed CPE does not qualify you will be notified and have ten business days to submit additional information for further consideration.

15. If you complete less than 16 hours of approved CPE in a year your CCFO certificate may be placed into inactive status.
16. If you are a Certified Public Accountant (CPA), Certified Government Finance Manager (CGFM), Certified Public Finance Officer (CPFO), Certified Fraud Examiner (CFE), or Certified Municipal Finance Officer (CMFO) the CCFO CPE reporting requirements are in addition to your other CPE requirement. However, you can use the same completed CPE courses for multiple certificates if the courses completed meet the CCFO requirements identified above.

**Note:** The Comptroller's written guidance can be found on their website: <https://apps.cot.tn.gov/CCFO/Home/DownloadPDFs?fileName=CCFO%20Policies%20and%20Procedures> under the "*Policies and Procedures for the Certified County Finance Officer Program*" pages 10-12. If you have any questions concerning your CPE they should be directed to the Tennessee Comptroller of the Treasury - Division of Local Government Audit, [LGA.WEB@cot.tn.gov](mailto:LGA.WEB@cot.tn.gov) (subject: CCFO Program CPE Questions) or call 615-741-2775.