

# A Certification Program for North Carolina Local Governmental Finance Officers

Since 1985 the North Carolina Public Finance Officers Association and the North Carolina Association of County Finance Officers have offered a program of voluntary certification for local governmental finance officers. Its purposes are to:

- provide greater service to the public and the management of local government,
- recognize achievement of an established level of competency and proficiency among finance officers,
- promote continuing professional development of finance officers, and
- enhance their professional image.

Those who meet the program's standards of experience, education, and examination will become Certified Local Governmental Finance Officers.

## Eligibility for Certification

Two groups of people are eligible for certification: first, those who are the finance officer of a local government or public authority, as defined in G.S. 159-7, or of a local school administrative unit; second, others who hold supervisory or professional positions with a local government, public authority, or school administrative unit and have administrative responsibility for one or more financial functions, such as internal audit, investment, budgeting, or accounting.

## The Standards for Certification

**Professional Membership.** A person who wishes to be certified as a local governmental finance officer must be a member of either of the sponsoring professional organizations.

**Experience.** He or she must have had at least two years of experience as a finance officer or at least four years of experience in a supervisory or professional position that qualifies for certification. This professional experience must have occurred within the five years immediately before the person applies for certification.

**Education.** The applicant must have satisfactorily completed up to four "core" courses and two "elective" courses pertaining to local government finance or have successfully completed the entire examination the first time he or she sits for it. The educational requirements are set out in the next section.

**Examination.** He or she must have completed all four parts of an examination that tests the subjects covered in the core courses.

## The Educational Requirements

The five core courses are a joint effort of the two sponsoring organizations and the UNC School of Government. Each one is offered periodically by the School. (In meeting the educational requirement, an applicant may substitute comparable courses taken elsewhere for any of the core courses offered at the Institute.) The five core courses are:

- Introduction to Local Government Finance
- Governmental Accounting and Financial Reporting,
- Budgeting and Financial Planning, Parts I and II,
- Cash Management and Investment of Public Funds, and
- Effective Supervisory Management Program.

An applicant who has completed either the County Administration Course or the Municipal Administration Course offered by the School of Government will be given credit for one course: Introduction to Local Government Finance.

The basic requirement is that an applicant for certification has completed at least four core courses. At least two of these must have been completed within the five years immediately before the person applies for certification. However, between three and six years of consecutive experience in a position eligible for certification may be substituted for one core course; seven or more years of such experience may be substituted for two core courses; and an associate or bachelor degree in accounting plus at least two years of working experience in governmental accounting may be substituted for the core course in -accounting.

In addition to the core-course requirement, an applicant must have completed two other courses in the financial area. The Certification Committee intends to sponsor such “elective” courses, lasting from one day to a week, periodically. Applicants who have taken a course offered by some other organization may submit it for approval by the Certification Committee as an elective.

## **The Examination**

The examination will be given twice a year, once in the fall and once in the spring. It will have four parts, one for each of the core courses except the Introduction to Local Government Finance (which span all other parts of the examination). An applicant may take the part of the examination that covers a particular core course at any time after he or she completes the course.

In addition, any person eligible for certification may sit for the examination once in his or her career without meeting the educational requirements.

## **Maintenance of Certification**

The certification must be renewed every five years. Renewal may be achieved by accumulating points earned by attending courses, conferences, and other continuing education events and from professional contributions. Each person who earns certification will be given a statement setting out the renewal point structure.

## **Administration of the Program**

The certification program is administered by the Certification Committee, a joint committee of the two sponsoring organizations. The School of Government provides staff assistance to the committee, and certification records will be housed at the School.

## **Further Information**

If you have questions or wish further information about the certification program, please write to Gregory S. Allison, School of Government, The University of North Carolina at Chapel Hill, CB# 3330 Knapp-Sanders Building, Chapel Hill, NC 27599-3330.