

North Carolina Local Governmental Finance Officers Certification Program

Since 1985 the North Carolina Government Finance Officers Association (NCGFOA) has 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 a North Carolina Certified Local Governmental Finance Officer.

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 the NCGFOA.

Experience. He or she must have had at least one year of experience as a legally designated finance officer and one additional year of responsible financial management experience in governmental finance *or* at least two years of experience in North Carolina governmental finance and at least two additional years of responsible financial management experience. 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 as identified by the Certification Committee. For initial hires in North Carolina local government that occur January 1, 2010, and after, the applicant must also have the equivalent of an Associates Degree or higher.

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 School.) The five core courses are:

- Introduction to Local Government Finance
- Governmental Accounting and Financial Reporting,
- Budgeting in Local Government *and* Capital Financing in Local Government (although offered as two separate courses, they constitute one core course requirement)
- Cash Management and Investment of Public Funds
- 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.

The Examination

The examinations are offered online three times per year – the last successive Thursday and Friday of January, May, and September. All four parts will be offered and individuals can take up to all four exams during the time period. The exams will be accessible from 8:00 a.m. – 3:00 p.m. each day. Any of the four exams can be accessed during this time frame. Once an exam is opened, there will be two hours allowed to complete it. There is no pausing of the exam and if the exam has not already been voluntarily submitted, the exam will automatically close at the end of the two hour period. Results are returned within two to three weeks following each examination period.

Maintenance of Certification

The certification must be renewed every five years. Renewal may be achieved by accumulating professional training hours by attending courses, conferences, and other continuing education events, as well as from professional contributions. Certified Finance Officers should accumulate no less than 100 professional training hours (50 minutes of training = one professional training hour) and maintain the records to support the dates and times of training.

Administration of the Program

The certification program is administered by the Certification Committee, an NCGFOA subcommittee. 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 contact Gregory S. Allison at allison@sog.unc.edu or Rachel Mintel at mintel@sog.unc.edu.