The Comptroller’s office does NOT preapprove CPE. As long as the certificate holder demonstrates a good faith effort in matching future potential training to the acceptable course listing below, variances determined as a result of a CPE audit will not cause the individual to lose their active status as a CMFO.

All CPE is to be categorized in two broad categories: Financial (F) and Other (O). Each year at least 16 hours of the CPE obtained must be in the “Financial” category, and no more than 8 hours of the required 24 may be in the “Other” category.

**A. Qualified CPE topics and categories:**

|  |  |
| --- | --- |
| **FINANCIAL****(accounting, auditing, finance related compliance and internal control)** | **OTHER** |
| accounting principles and standards  | acquisitions management  |
| accounting research  | business law  |
| accounting systems  | compilation and review of financial statements  |
| actuarial techniques and analysis  | computer training  |
| analytical procedures  | current industry risks  |
| assessment of internal controls  | economics  |
| asset management  | economic/industrial development |
| audit methodologies  | ethics  |
| audit of contract compliance/costs  | forensic accounting  |
| audit/evaluation of program results  | forensic auditing  |
| audit risk and materiality  | human capital management  |
| audit/evaluation standards  | industrial engineering  |
| budgeting  | information technology  |
| cash management  | interviewing techniques  |
| compliance with laws and regulations  | investigations  |
| computer security  | operations research  |
| contracting and procurement  | oral and written communications  |
| cost accounting  | organizational change management  |
| credit management  | performance measurement and reporting  |
| data management and analysis  | performance improvement  |
| debt collection  | principles of leadership, management and supervision  |
| enterprise risk management  | productivity improvement  |
| financial auditing  | project management  |
| financial management  | process reengineering |
| financial management systems  | research methods  |
| financial planning or analysis  | strategic planning  |
| financially related fraud  | written communication  |
| financial reporting  |  |
| financial statement analysis  |  |
| forecasts and projections (within the municipality) |  |
| forensic accounting  |  |
| forensic auditing  |  |
| government structure, organization and authority  |  |
| information resources management  |  |
| information systems management  |  |
| information security  |  |
| internal control and internal control assessment  |  |
| inventory management  |  |
| investment of public funds  |  |
| pension and other employee benefits accounting  |  |
| procurement management  |  |
| property management  |  |
| public accountability  |  |
| public administration  |  |
| public finance  |  |
| public policy and structure  |  |
| taxation (related to municipal activities only)  |  |