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) |  |