

William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

MEMORANDUM

November 3, 2019

TO: CSMFO Certification Program Working Group

FROM: Bill Statler *W.C. Statler*

SUBJECT: CERTIFICATION PROGRAM PHASE 1B ASSESSMENT: KEY ISSUES

OVERVIEW

Based on the Board's approval at its October 8, 2019 meeting to move forward with a "Phase 1B Assessment" of a CSMFO-sponsored professional certification program, this report outlines key issues in further considering this program and provides recommendations for each.

BACKGROUND

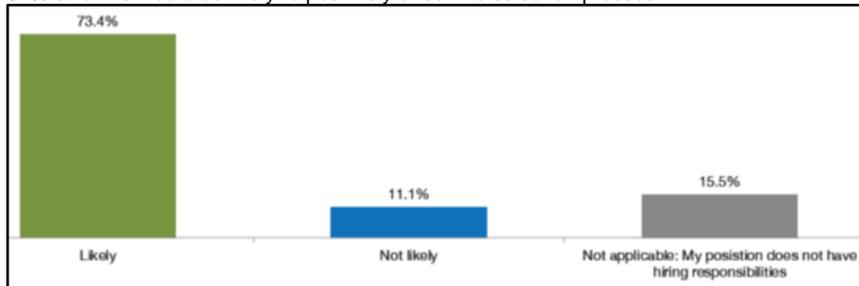
At its October 8, 2019 meeting, the Board considered a "Phase 1A Assessment" report that analyzed professional certification programs sponsored by other state associations and the results of a membership survey on this issue. Based on the results of this assessment, the report recommended moving forward with Phase 1B in refining the proposed program format and setting forth a detailed program plan and content recommendations.

The results of this assessment surfaced three key factors that would differentiate a CSMFO-sponsored program from the GFOA's and support moving forward to the next step.

1. **Assistance with Examination Preparation.** Like the GFOA program, it is likely that certification would be earned by passing examinations in key subject areas such as accounting, budgeting, debt financing and cash management. However, the GFOA does not provide structured preparation for the exams through focused study materials or courses. It is likely that the CSMFO program will have focused preparation features.
2. **Focus on California-Specific Issues.** While there are national financial management standards, California has distinct issues separate from these, such as revenue-raising limits, debt issuance requirements, CalPERS and Redevelopment Successor Agencies. A CSMFO-sponsored program will be "California-centric."

3. **Career Development.** Even with the most thorough of recruitment and vetting approaches, it is difficult for employers to fully evaluate the technical skills of their applicants. A CSMFO-sponsored certificate program could help both applicants and employers in assessing technical competency that is especially attuned to unique circumstances and challenges in California. The membership survey results strongly reinforced this benefit:

If your position's responsibility within your organization includes hiring professional staff, how likely would an applicant's possession of "CGFO" certification positively affect your selection process? Adjusting for those who do not have hiring responsibilities, 87% said this would be likely to positively affect the selection process.



In preparing the recommendations below, I considered the comments offered at the October 8 Board meeting and they are reflected in revised recommendations in several circumstances. In other cases, I have retained my original recommendation. In either situation, I believe it will be helpful to have “point of departure” for discussion.

KEY ISSUES AND RECOMMENDATIONS

The following outlines key issues that surfaced in the “Phase 1A Assessment” report, organized as follows:

- A. Confirmation of key program elements
- B. Program content
- C. Program administration
- D. Budget

In setting the foundation for each subsequent issue, I recommend considering these in the order presented and reaching agreement on each before moving to the next one. Each issue is introduced by an overview of the issue followed by my recommendation.

A. Confirmation of Key Program Elements

The Phase 1A Assessment report recommended the following five key foundational program elements as the basis in moving forward with Phase 1B:

- Should we work with the GFOA before moving forward with a CSMFO-sponsored program?
- What is required for certification?
- What kind of assistance will be provided?
- Who can participate?
- Should we offer other forms of recognition besides “certification?”

1. **Working with the GFOA.** The most common concern that surfaced in the membership survey was duplicating the GFOA program. One survey respondent suggested working with GFOA in modifying its program to meet California needs. I initially recommended not going down this path because the changes in approach that would be needed to achieve CSMFO goals (especially taking a California-centric approach and developing focused study guides and courses) would be too extensive to warrant this approach. Stated simply, if this was easy (or possible) to do, other states would have done this rather than create their own programs.

Recommendation. Since the Board authorized moving forward with the Phase 1B in assessing a CSMFO-sponsored program, do not further consider this option.

2. **Examinations sole basis for certification.** My initial recommendation was that successfully passing comprehensive examinations in core subject areas should be the sole basis for earning certification.

For example, Texas allows education, experience and professional engagement to count towards certification on a “points” basis: of 375 points required for certification, up to 150 points can be earned via education, experience and professional engagement. Even if applicants are eligible for all these possible points, certification will still require passing examinations in 3 of 5 subject areas. (Certification can be earned without any “career” points by passing tests in all five subject areas.)

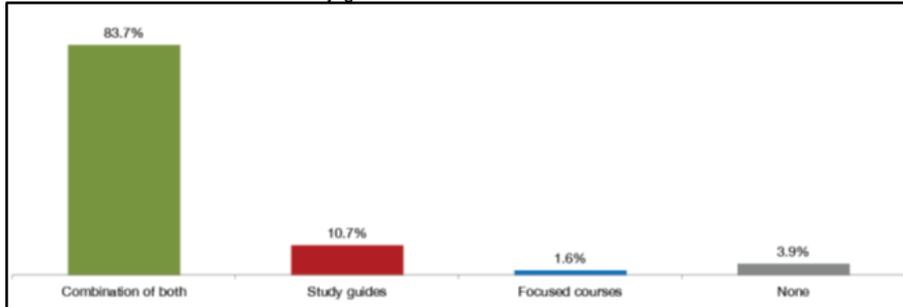
Stated simply, award based even partially on criteria that can be readily assessed from a resume does not seem to provide the career development benefits of a CSMFO-based program, especially in helping employers assess technical skills (and thus helping qualified applicants in the recruitment process as well), To do this, a rigorous process is needed in earning the certificate. Relying solely on exam results like in Florida and Virginia (and the GFOA) will help provide the rigor this program should offer.

Recommendation. Continued recommendation that successful passage of comprehensive examinations in core subject areas should be the sole basis for earning certification

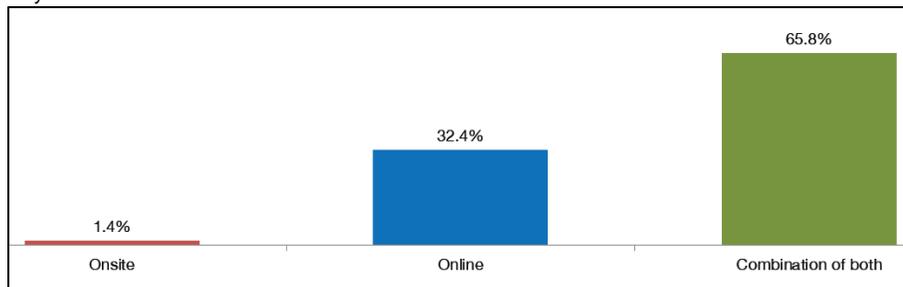
3. **Examination preparation assistance.** Providing focused assistance in preparing for the examinations is one of the strongest features of a possible CSMFO-based program. While the GFOA provides an extensive suggested reading list and courses, none of these are specifically focused on passing the “Certified Public Financial Officer” exam. Offering focused assistance is one of the strong benefits of other state programs and a key differentiating feature from the GFOA program. This feature was also strongly supported by the membership survey:

Certification Program Phase 1B Assessment: Key Issues

What kind of preparation assistance should the CSMFO provide? Almost 85% said it should include a combination of both study guides and focused courses.



If focused courses are developed, how should they be conducted? Almost two-thirds said they should be conducted both on-line and on-site.



Recommendation. Based on the benefits in other state programs and survey results, continued recommendation that preparation include both on-line study guides and focused courses that are offered both on-line and on-site. Providing these tools will be the heart of the CSMFO program.

- No prerequisites to participate in the program or take examinations.** The following summarizes program eligibility and examination prerequisites for the three state programs reviewed in-depth:

Program Participation Eligibility

GFOA Texas	Florida GFOA	Virginia GFOA
<ul style="list-style-type: none"> GFOAT member Application package but no specific education or experience requirements (other than government finance agency employee) 	<ul style="list-style-type: none"> FGFOA member BA/BS degree in related field and 3 years government experience; or BA/BS degree on other fields and 5 years of government experience Professional level position that has oversight or supervision responsibilities 	<ul style="list-style-type: none"> VGFOA Member No specific prerequisites for program eligibility

Certification Program Phase 1B Assessment: Key Issues

Examination Prerequisites		
GFOA Texas	Florida GFOA	Virginia GFOA
<ul style="list-style-type: none"> • Study guides offered but no requirement to take exams. 	<ul style="list-style-type: none"> • On-site review sessions provided (not required to take exams but recommended) 	<ul style="list-style-type: none"> • Must take courses to take examinations (50 questions each, open book at end of course)

Summary

- All three require membership to participate.
- Other than membership, Virginia has no specific prerequisites; and Texas only requires government finance agency employment.
- Only Florida has extensive eligibility requirements.
- Only Virginia has an examination prerequisite: to take required courses. This makes sense, since examinations are made “open book” at the end of the courses.

I initially recommended that CSMFO membership be the only prerequisite to program participation and taking the examinations. However, Melissa Manchester, Executive Director, noted that she did not believe that membership was an appropriate participation requirement (although higher fees could be charged for non-members), since it does not measure skills and knowledge – which is the program’s goal. This concern is further discussed in the email thread provided in Attachment A.

This email thread also raises the concern that participation should be limited to those with appropriate experience, education, CPE credits or professional engagement. In short, certification should recognize those who are “at the top of your profession.”

Recommendation. While I’m not sure there is a “prohibition” on certification being limited to membership in the organization doing the certifying, I agree that it is a not a skills assessment “metric.” Moreover, not requiring membership would be consistent with CSMFO practice in its other programs (with the apparent exception of the List Serve and new Knowledge Base) but a higher fee is charged for non-members. Accordingly, even though it is required in the other state programs, I am comfortable with not requiring it with the CSMFO program.

Regarding qualifying experience or education: I believe that as a “technical proficiency” certification, this program has value to applicants and employers at every stage of professional development and employer hiring: entry level accountants/analysts; first line supervisors; division managers; and department heads.

Accordingly, I do not recommend any program participation requirements. In short: easy to access, hard to earn.

However, there should be an application package and reasonable fee for enrolling participants in the program (Texas charges \$100 and Florida \$50). Enrollment will then

provide on-line access to the study guides. Moreover, following the Florida model, applicants should certify that they have read and accept the CSMFO Code of Ethics.

5. **Only form of recognition.** In its May 2018 report on certification concepts, the Working Group suggested that in addition to a certification program, that upon completion of the curriculum, including in-person and online elements, participants would be entitled to receive a completion certificate.

Recommendation. Continued recommendation not to do this for two reasons:

- As noted above, I do not recommend prerequisites, including course attendance, to be able to take the examinations.
- Passing examinations should be the sole basis for certification.

Given this, a “certificate of completion” option does not make sense. However, if the Working Group determines that course attendance is required, this issue could be revisited.

B. Program Content

1. **Program name.** While a rose by any other name may still smell as sweet, the program should nonetheless have a name. The GFOA’s program is called “Certified Public Financial Officer” (CPFO). To differentiate them from the GFOA’s program, Texas and Florida both call their program “Certified Government Financial Officer” (CGFO). Virginia does not have a program name.

Recommendation. Follow Texas and Florida’s lead and call this program “Certified Government Financial Officer” (CGFO).

2. **What should be the subject areas covered by the examination?** The following summarizes the subject areas covered by the three state programs, followed by membership survey results:

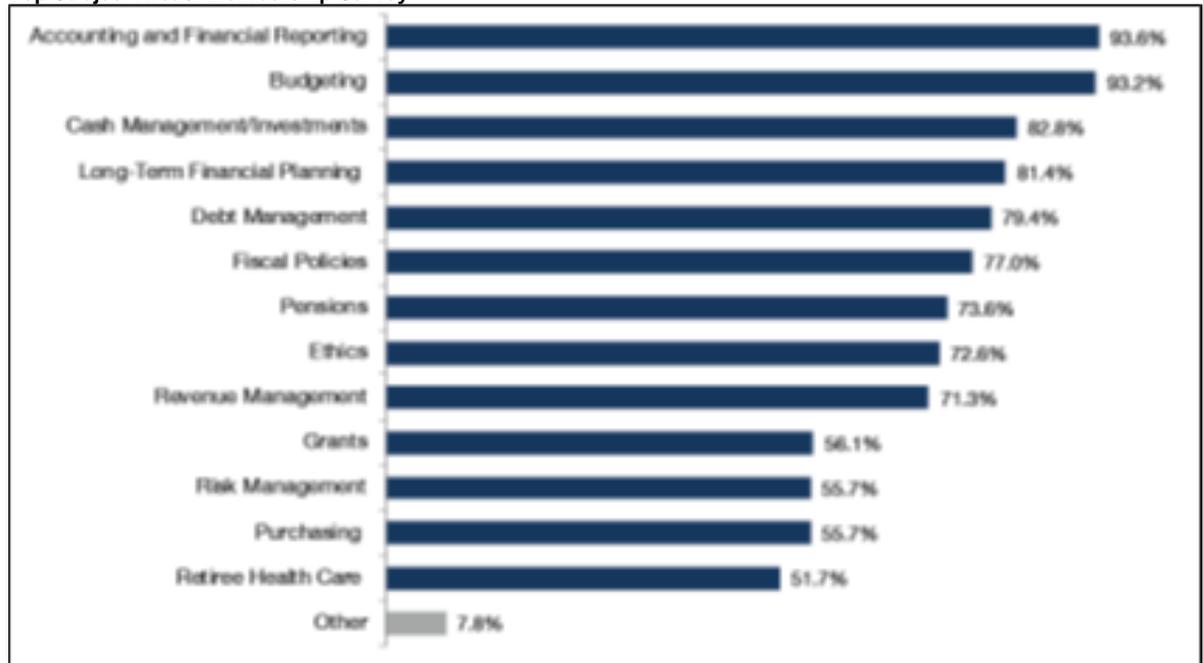
Certification Program Phase 1B Assessment: Key Issues

Examination Subject Areas		
GFOA Texas	Florida GFOA	Virginia GFOA
<ul style="list-style-type: none"> • Accounting & Financial Reporting • Budgeting & Capital Planning • Cash Management • Debt Management • Public Finance (revenues, purchasing, risk management, pensions) * <p><i>Note: With enough experience/education points, passage of all five exams may not be needed (at least three will be required). If less than five are needed, at least one must be Public Finance.</i></p>	<ul style="list-style-type: none"> • Accounting & Financial Reporting • Municipal Budgeting • Treasury Management • Debt Administration • Financial Administration (pensions, risk management, purchasing, information technology, grants) 	<p>Core Exams (8 of 10)</p> <ul style="list-style-type: none"> • Intermediate Governmental Accounting • Advanced Governmental Accounting • Internal Controls, Auditing and Fraud • Operating and Capital Budgeting • Retirement and Benefits, Risk Management and Procurement • Virginia Government and Law • Debt Management for Public Finance Officers* • Issuing Public Debt* • Short Term Investments* • Cash Management and Banking* <p>* May be taken as electives</p> <p>Electives (2 of 10)</p> <ul style="list-style-type: none"> • See 4 courses above • Human Resources Leadership • Grants Reporting & Auditing • How to Prepare a CAFR • Responsibilities of the Treasurer • Delinquent Collections • Bankruptcy

The following summarizes the top subject areas from the membership survey:

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Top Subject Areas: Membership Survey



The following are the top areas garnering 70% or more from the membership survey for topics that should be covered by the certificate examinations:

- Accounting and financial reporting (94%)
- Budgeting (93%)
- Cash management/investments (83%)
- Long-term financial planning (81%)
- Debt management (79%)
- Fiscal policies (77%)
- Pensions (74%)
- Ethics (73%)
- Revenue Management (71%)

Recommendation. Based on survey results and subject areas in other states, set the following seven examination topics:

- Accounting and financial reporting (this should include interim as well as annual reporting)
- Operating and capital budgeting
- Cash management/investments
- Debt financing/management
- Fiscal policies and long-term financial planning
- Revenue management: taxes, assessments and fees
- Finance administration: ethics, pensions, retiree health care and purchasing

3. **Integrating curriculum and examination development.** Conceptually, developing the curriculum (study guides, on-line and on-site training programs) and the examination questions for each subject area are separate tasks. That said, regardless of the approach taken to develop these, it makes sense for all these tasks (per subject area) to be undertaken by the same person(s), agency or institution. In short, the study guides should reflect the material covered in the training session; and the examinations should reflect what is covered in the training sessions and study guides.

Recommendation. To ensure proper integration, the study guides, training sessions and examination questions (per subject area), develop them by the same person(s), agency or institution.

4. **Selecting curriculum and examination development partners.** There are two key tracks that can be taken in developing the curriculum and examination questions:
- Build on the training programs already in place in the CSMFO, and modify them as needed, as well as those offered by other highly regarded California-based organizations.
 - Develop free-standing study guides and training programs.

For example, the CSMFO already offers the following on an ongoing basis that address many of recommended subject areas:

- Beginning and Intermediate Governmental Accounting
- Budgeting (in progress)
- Revenue Management (Fundamentals of Tax Revenues and Fundamentals of Fees, Rates & Charges)
- Fiscal Policies and Long-Range Financial Planning

With modest modifications, we could ensure that each of these courses includes the specific content needed to pass examinations; and we could advertise these sessions as designed for assistance in passing CGFO examinations as well as earning CPE credits.

The Weekend Training Program, where the CSMFO has highly regarded trainers, may also be an opportunity to reinforce preparation assistance. For example, it covers annual and interim financial reporting, investments, debt financing, ethics, long term financial planning and budgeting.

For other program areas, we could consider piggybacking onto programs already developed by others, such as the CMTA or CDIAC for investments and debt financing; and the League of California Cities or Institute for Local Government for ethics.

In short, how “freestanding” should courses designed for exam preparation assistance be from course offerings already provided by the CSMFO and others in similar areas?

Recommendation. Build on the programs already in place.

This makes sense in not duplicating what we are already doing and benefitting from investments that have already been made, while avoiding the awkward potential of sending conflicting messages between similar but separate course offerings. Given the high quality of the programs and trainers already in place, this will help assure that the programs will have a strong “California-centric” nature. This approach is also likely to be faster and less costly than developing separate (or replacement) programs.

For example, for new program development, Attachment A lays-out a comprehensive, resource intensive approach that includes extensive stakeholder engagement in identifying specific “Knowledge, Skills and Abilities” (KSAs) for certification, with a prospective cost of \$250,000 and two-year development schedule. If we were starting with a blank slate, this type of approach, cost and schedule might be warranted.

However, I believe there is substantial value in building on what the CSMFO and others already have in place.

Accordingly, before launching a comprehensive search for a program developer and building a new curriculum, we should first start exploring whether existing partners would be willing to develop study guides for their courses (which in many cases could simply mean providing whole sentences to existing presentations) and examination questions based on their material. In some cases, this may mean modifying existing training materials with the end-concept of “tests.”

To assist current trainers in developing examinations, I am confident we can get samples/templates from the other state programs.

With Working Group approval of this concept, I will begin reaching-out to current trainers to assess their interest in moving forward with this concept and likely compensation for developing study guides, examination questions and any modifications to their training program that might be required.

C. Program Administration

1. **How often and where should onsite courses be provided?** Most of the CSMFO’s core courses are offered many times during the year at locations throughout the State, typically at sites provided at no cost.

Recommendation. Continue to provide training courses with the same frequency as they are currently at locations throughout the State. That said, on-site courses should be offered at least twice per year. Based on demand, this may need to be increased.

2. **How should on-line training be provided: live webinars, pre-recorded downloads or other methods?** This has cost and trainer availability issues. Recording a live session has low cost advantages, visually available presenters and may provide viewers with some sense of participation, albeit vicariously through the questions and engagement of

those in attendance at the “live version.” Live webinars have the advantageous of ... being live, and allowing, albeit virtually – direct engagement of the participants.

Recommendation. Conduct further research on this, including Virginia’s approach to on-line training and thoughts that prospective trainers may have.

3. **How should the tests be administered and how often?** There are two models for examinations, both of which are administered on-site and proctored:

- Hard-copy tests scored by volunteers (Florida and Virginia).
- Online tests digitally scored by third party (Texas).

In presenting my Phase 1A Assessment report at the October 8, 2019 meeting, I noted that the on-line tests based on the Texas model could be taken at any time from a remote location. This is not correct.

Based on a concern that surfaced at the Board meeting in how this could easily turn into a “take home” test, I followed-up with staff from the GFOAT. In short, while on-line, all of the tests in Texas are proctored on-site; and once the test is accessed, the browser is locked, and other applications cannot be accessed. They offer tests throughout the State eight times per year, two of which are at their semi-annual conferences.

As such, the primary advantage of contracting with on-line testing service (like ExamSoft) is not convenience for the participant per se, but:

- Ready scoring of the tests, with results reported to participants immediately afterwards.
- Other than the proctor, no volunteer resources to score the test.

In Texas, the site sponsor is only responsible for providing on-line access: participants bring their own wi-fi enabled laptops. The testing period is 2.5 hours; and participant can take as many tests within that time frame that they believe they can pass. (One test per session is typically the norm. Participants must register for the tests in advance and state which one(s) they will be taking. Provided in Attachment B are the test “ground rules.”

Recommendation. Use on-line testing that is proctored on-site at least six times per year, following procedures like those in Texas.

4. **What happens if an applicant fails an exam? Should they be allowed to retake it? And if so, under what conditions (ie, waiting period)?** All of the state programs allow failed tests to be retaken, without restrictions such as a waiting period, other than paying a new test fee.

Recommendation. Follow the lead of the other state programs and allow failed tests to be retaken, without restrictions such as a waiting period, other than paying a new test fee.

5. **What time limits should there be (if any) between passing the first examination and the last one?** Texas allows four years to pass all examinations after registration and Florida allows five years.

Recommendation. Allow five years to pass all examinations after registration.

6. **Should there be continuing education requirements?** Texas requires 75 CPE credits spread over three years to maintain certification. Florida and Virginia do not have continuing education requirements.

Recommendation. Follow the Texas model and require continuing education of 75 CPE credits spread over three years; use CPA criteria for qualifying training.

7. **Should there be grounds for revocation of the certification?** Florida has established detailed conditions and procedures under which certification can be revoked, based on serious illegal or unethical behavior. (These are set forth in Attachment 1, Appendix B.2 of the Phase 1A Assessment report.)

Recommendation. As the program develops, establish criteria under which certification could be revoked. While the Florida program provides guidance, this will require thoughtful consideration.

D. Budget

There are two components to the cost and funding of this program:

- Initial program development
- Ongoing costs

In general, development costs in the other states were funded with general purpose organization funds, with ongoing costs funded through participant fees. Outside assistance was used in Texas (University of Texas, Dallas) and in Virginia (Radford University, which plays a continuing role for ongoing administration). Program development in Florida was a volunteer effort. (It should be noted that Florida is undergoing an update of its course materials and exams under contract for \$30,000 with the University of Georgia to provide better alignment of preparation materials with exams.)

Recommendation. Fund development costs with general purpose CSMFO sources and fund ongoing costs through participant fees.

1. **Development costs.** This depends on the approach the CSMFO takes to curriculum and examination development. Stated simply, the “build on what’s already in place” approach is likely to cost less and be more quickly implemented than a “start fresh” approach.

At this point, only a very high-level, “reconnaissance” estimate for development costs is possible. As a floor, consider that it will cost Florida \$30,000 to “update” existing curriculum and tests. Under a “build on what’s already in place approach,” original work will be required to prepare study guides and develop test questions. There are seven

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recommended test areas. If the added work can be accomplished for \$5,000 to \$10,000 per subject area, development costs would range from \$35,000 to \$70,000. That said, it is not possible to better assess this until contacting current training partners. However, it is likely that development costs with this approach will be under \$100,000.

On the other hand, the “start fresh” approach is likely to cost significantly more and take longer. The estimate of \$250,000 and two years in Attachment A may be daunting but not unreasonable in this case.

2. Ongoing costs. The following summarized fees charged by the other states:

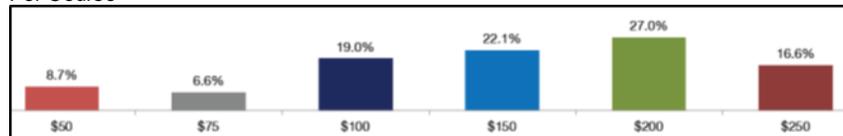
GFOA Texas	Florida GFOA	Virginia GFOA
<ul style="list-style-type: none"> Application Fee: \$100 Each Exam: \$150 Annual Renewal: \$50 	<ul style="list-style-type: none"> Application Fee: \$50 Each Exam: \$30 	<ul style="list-style-type: none"> Online course: \$150 Onsite course: \$250 <p><i>Note: Open books exams are given at the end of each course.</i></p>

The membership survey indicated that:

- 49% would support a full-day training fee between \$150 and \$200. This is comparable to fees currently charged by the CSMFO for its training programs.
- A fee up to \$100 for an examination gains the most support (30.6%).

There will likely be a fee for participation in the program, either for courses or examinations. What do you think would be a reasonable fee?

Per Course



Per Exam



SCHEDULE AND NEXT STEPS

The goal is to present the Board with the Phase 1B Assessment by its January 28, 2020 meeting. Depending on the Working Group’s disposition and timing of the issues surfaced in this report, doing so is possible. The following outlines tentative tasks and schedule going forward:

Tentative Schedule

Task	Target Date
1. Hold Working Group teleconference/briefing	November 5, 2019
2. If approved by Working Group: Explore training partner interest in developing study guides and examinations	November 6, 2019
3. Report back to Working Group on results of outreach and any other outstanding issues via teleconference	January 8, 2020
4. Prepare draft Phase 1B Assessment draft report for Working Group review	January 15, 2020
5. Hold Working Group teleconference <i>if needed</i> to discuss the draft report	January 17, 2020
6. Finalize report for Board review	January 22, 2020
7. Board considers Phase 1B Assessment report	January 28, 2020

ATTACHMENTS

- A. Email thread regarding participation requirements, funding and schedule
- B. GFOAT onsite test guidelines



Bill Statler

From: Margaret Moggia <margaretm@westbasin.org>
Sent: Saturday, October 26, 2019 8:46 PM
To: Bill Statler
Subject: Fwd: Certification Program
Attachments: image001.png

Here is the email chain that was exchanged just after the item was discussed. It covers a number of items that may be helpful.

Margaret Moggia

Begin forwarded message:

From: Catherine Smith <casmith@smithmooreassoc.com>
Date: October 13, 2019 at 2:27:06 PM PDT
To: 'Margaret Moggia' <margaretm@westbasin.org>, 'Melissa Manchester' <melissa@mmm-management.com>
Cc: "'Nomura, Laura'" <nomural@emwd.org>, 'Mary Bradley' <mbradleysv@aol.com>, 'Scott Catlett' <scatlett@yorbalingaca.gov>, 'Joan Michaels Aguilar' <encanto12@yahoo.com>
Subject: RE: Certification Program

Good Afternoon:

I concur with all of Melissa's comments and she shared lots of great detail. In addition to the SDA certification, I have also been involved with a more recent certification for threat assessment. The development of that program (mostly volunteer driven) took closer to five (5) years from start to finish. The client did not hire a firm to facilitate the process due to the cost. But took the same steps as outlined in the SDA. Our threat assessment client does offer the examination online via a service named Questionmark but the examination is taken in person and with a proctor. Our risk sharing client is just starting a collaborative academy/certificate program with our sister national association. I think there was some comments on collaborating with GFOA. The program is going to be developed with a national focus but we will be augmenting the academy with California specific courses to ensure participants understand California unique regulations, best practices and trends.

Exciting opportunity! I am sure both of us are happy to be of any help to you all as you continue your deliberations.

Thanks.

Catherine

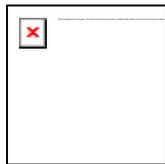
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Smarter Managed Associations

From: Margaret Moggia <margaretm@westbasin.org>
Sent: Thursday, October 10, 2019 2:28 PM
To: Melissa Manchester <melissa@mmm-management.com>
Cc: Nomura, Laura <nomural@emwd.org>; Catherine Smith <casmith@smithmooreassoc.com>; Mary Bradley <mbradleysv@aol.com> <mbradleysv@aol.com>; Scott Catlett <scatlett@yorbalingaca.gov>; Joan Michaels Aguilar <encanto12@yahoo.com>
Subject: RE: Certification Program

Melissa,

Thank you for your feedback. I had assumed that there is a little more to it, and as you also stated there is the ongoing maintenance that we should address as well.



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West Basin Municipal Water District
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Carson, CA 90746-1296, www.westbasin.org

From: Melissa Manchester <melissa@mmm-management.com>
Sent: Thursday, October 10, 2019 2:00 PM
To: Margaret Moggia <margaretm@westbasin.org>
Cc: Nomura, Laura <nomural@emwd.org>; Catherine Smith <casmith@smithmooreassoc.com>; Mary Bradley <mbradleysv@aol.com> <mbradleysv@aol.com>; Scott Catlett <scatlett@yorbalingaca.gov>; Joan Michaels Aguilar <encanto12@yahoo.com>
Subject: Re: Certification Program

Catherine can share her thoughts as well, but based on my experience I would suggest budgeting in the neighborhood of \$250,000 and allowing at least two years for development.

The first task is to identify the Knowledge, Skills and Abilities (KSAs) that someone who is a certified government finance officer would be expected to know. Those are, as Bill stated, generally grouped into 5-10 broad categories. These KSAs are identified by bringing together a group of Subject Matter Experts (SMEs) for a day-long facilitated brainstorming session; perhaps several of these with smaller groups each time. When Catherine and I developed the certified Special District Administrator designation, we had over 100 SMEs involved--because it's important that these be a profession-wide standard and not the opinion of just a few.

Once the KSAs are developed, the individual subject/tasks within each KSA are identified. Some subjects may relate back to more than one KSA. Then each KSA is weighted. For instance, if budgeting is very

Attachment A

important it might be at 50%, whereas leadership skills might be at 20%. Then questions (or in this world they're referred to as Items) are developed. There should be at least three questions for each subject identified, so when the tests are developed they are not the same exam each time. If the test is ultimately going to be 100 questions, you want at least 300 items developed. And the 100 questions should be associated directly with each of the KSAs, and the test weighted the same as the KSAs. In my scenario, for instance, there would be 50 budgeting questions, and 20 leadership. Oh, and all questions had to be directly written back to a book/reference material listed in the study materials. When we did this, we had a list of books/references that were used to create the questions and provided that list, rather than developing a stand-alone study guide.

We contracted with CPS (a firm in Sacramento) to both be our consultant through this process AND to continue after the development was completed to manage our Item Bank and generate the exams each time.

Lastly, for maintenance of the program, each Item should be reviewed/edited annually (and new ones created if necessary, e.g. for new GASB requirements, etc.) to ensure the continued validity of the certification. We used the people that had successfully gone through the program and become certified as our SMEs for review purposes, as anyone involved with reviewing/creating the Item Bank could not then be eligible to take the exam (at least for a period of a certain number of years).

While I'm at it, I'll share that there ****should**** be barriers to taking the exam. This isn't a program for those just entering the profession. Certification in general is not that. If you want to prove that you've taken educational courses, do a certificate program. But achieving a certification should be about being at the top of your profession. This doesn't happen within your first year (or two or three) of being in that position. Being a certified government finance officer should mean that your competency at any level of a government finance office would not be questioned. (In my humble opinion!) To that end, I would recommend a certain number of points be required in order to qualify to take the exam. Points can be earned by education level, number of years in the profession, CPE credits, and volunteering with CSMFO (and/or GFOA, CMTA, etc.). There should be an application fee, in addition to the exam fee, because CSMFO will incur staff fees for processing/managing this program.

I'll step off my soapbox now. :)

Melissa M. Manchester, MBA, CAE

President/Founder

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On Tue, Oct 8, 2019 at 3:50 PM Margaret Moggia <margaretm@westbasin.org> wrote:

Your input on time expectations to put a certification program in place will also be helpful. I am thinking that a program by 2021 may seem aggressive knowing that we have list of other projects and priorities, and what I anticipate may take a bit to get the content developed, study guide and tests prepared, and the administration of a program.

If you could provide some of your feedback or list of considerations that we may need to address, I

would very much appreciate it.

Margaret Moggia

> On Oct 8, 2019, at 9:50 AM, Nomura, Laura <nomural@emwd.org> wrote:

>

> Thanks for all the info! We'll have some fun ahead with this project.

>

>

>

> Thank you,

>

> Laura Nomura, CPA

> Deputy General Manager

> Eastern Municipal Water District

> P.O. Box 8300

> 2270 Trumble Road

> Perris, CA 92572-8300

> Office: 951-928-6154

> nomural@emwd.org

>

>

>

> -----Original Message-----

> From: Catherine Smith [mailto:casmith@smithmooreassoc.com]

> Sent: Tuesday, October 08, 2019 9:50 AM

> To: Melissa Manchester <melissa@mmm-management.com>

> Cc: Margaret Moggia <margaretm@westbasin.org>; Nomura, Laura <nomural@emwd.org>; Mary Bradley (mbradleysv@aol.com) <mbradleysv@aol.com>; Scott Catlett <scatlett@yorbalindaca.gov>; Joan Michaels Aguilar <encanto12@yahoo.com>

> Subject: Re: Certification Program

>

> Melissa is correct on mandatory membership. It is not permitted. You can charge a higher fee. Along with Melissa, I am happy to offer any guidance. I am starting on my third certification and the new one is in concert with a national group. Exciting project! We are here if our experience is helpful. Thanks!

>

> Sent from my iPhone

>

>> On Oct 8, 2019, at 9:31 AM, Melissa Manchester <melissa@mmm-management.com> wrote:

>>

>> Catherine and I have both been involved in creating a certification program from scratch, and could provide some insight/guidance if you'd like. I wanted to share, though, that I don't believe we're allowed to require they be CSMFO members. We can charge a higher rate for non-members, but whether or not they are a member is not a factor in the level of someone's competency, and therefore can't be a requirement.

>>

>> Catherine can correct me if I'm misremembering!

>>

>> Melissa

Thank you for volunteering to proctor the CGFO Exam.

Attachment B

- Everyone should have already downloaded the software and tested it on their laptops.
 - The exam password will be provided shortly before the exam start time.
 - As participants begin to come in go ahead and have them connect to the WIFI and make sure that they have downloaded the exam(s) that they are planning to take.
 - Please make sure to read the instructions to the participants prior to the start of the exam and make sure they have a clear understanding of them.
 - There will be no paper exams available. This exam will only be taken on a laptop or a surface device. Tablets will not be able to access the software. If for any reason there are system errors with someone taking the exam, please notify me and I will help to resolve the matter.
 - Please notify the CGFO Administrator of anyone who does not show up for the exam as soon as you are ready to begin.
 - The new software locks the screen so you just need to walk around and make sure no one has any cheat sheets or other materials to help with the exam. If you notice a person cheating please contact me immediately.
 - If someone gets a yellow screen when uploading do not retry. First check your internet connection and open a browser to ensure you are connected. There is a limit of 3 attempts before the systems locks down the entire device. If this occurs contact ExamSoft Support and they can unlock the device **866-429-8889**.
 - If you have any technical difficulties, please call **512-231-7401** or text my cell **512-571-8555**.
-

Read to the participants prior to starting the exam:

Please turn off or silence your cell phone, out of respect for your peers. Silence during the exam means your phone should not even be on vibrate once this is done put your cell phone away. Please do not talk during the exam.

You will have 2 ½ hours to take the exam. If you are taking more than one exam, the time limit is the same. The screen will indicate you have 2 ½ hours for the second test, but you will not. You will only have the time remaining for the exam sitting. At the end of the exam sitting I will have you submit even if you are not finished. Make sure your first exam is submitted then you may begin your next exam. I cannot give you any assistance on the questions in the exam; however please let me know if there are any problems with the test.

Please make sure you close all other programs on your computer before you begin.

This exam contains 100 questions. You may navigate freely though the exam.

I will let you know when 1 hour and 2 hours have passed to help you manage your time.

You may have scratch paper provided by the proctor. The calculator is built into the software system no handhelds are allowed. You may not use any notes or other materials during the exam.

All device displays should be bright enough to be seen by the proctors.

We have limited outlets available if your device needs to be plugged in to charge while you are taking your exam.

If you need to leave the room for any reason (i.e. restroom, etc), please notify your proctor. Do not take any materials or your device with you.

If you get a yellow screen when uploading do not retry. First check your internet connection and open a browser to ensure you are connected. Once connected to the internet again you may upload. If that does not work, see the proctor.

Exams will grade automatically and you will see your results on the screen at the end of the exam. Results will not show up in your records for 5-7 days. When you have completed the exam please give all scratch paper to the proctor(s). You may begin when you are ready. Good Luck!