

# MMAAA CERTIFICATION PROGRAM

## Introduction

Dear Members:

MMAAA offers a certification program of **Certified Governmental Accountant (CGA)** as promulgated by our Association. While the examinations may be prepared by an independent source there should be no misunderstanding that the CERTIFICATION PROGRAM is the Association's program and the Association is issuing the Certifications. The examination is purely voluntary and offered by the Association to advance the professionalism of its membership. In addition to passing the exams, all applicants must satisfy education and experience requirements prior to becoming certified. Once certified, members must maintain continuous active membership and attend our Annual Education Program at least once every three years to retain status as a Certified Governmental Accountant.

### **Certification Eligibility:**

Members must attain a minimum of 60 points as per the Certification Application *and* must pass both the Legal and Practical Examinations to be eligible for certification. Members who pass the exam but do not have 60 points will receive certification once the minimum points are attained as long as active status and educational program attendance are maintained.

**Exam Eligibility:** Members must attain a minimum of 30 points as per the Certification Application to sit for the exams *and* must attend one Education Program. Members holding the position of Town Accountant or City Auditor\* may take the exams at any time.

\*Or person officially fulfilling this role for their community (e.g. Comptroller, Finance Director who is not also a treasurer)

In order to claim eligibility, proper documentation should be provided along with the application.

- Copy of Diploma/Certificate
- Copies of MMAAA attendance certificates
- Letter from the municipality certifying dates and terms of your appointment to the office
- Verification of previous employment and experience if included under "Other Qualifying Experience"

### **Once you are certified:**

#### **1. Active valid membership is required to continue holding the CGA designation.**

Your CGA designation could lapse for nonpayment of dues. If your community pays your dues, that payment covers the *position* for the community. If you change the job or leave municipal employment, you should check with the Association's Treasurer to determine your status. ***You may need to pay dues again for that year.***

#### **2. Annual attendance of the Education Program is encouraged; however, to maintain a valid Certification, you must attend the program at least once every three (3) years.** Members attending the program once every three years will be required to attend all sessions.

## Examination Request Guidelines

### **PRE-REGISTRATION IS REQUIRED BY MARCH 6, 2020 TO TAKE EXAMS.**

Please complete the two forms on the following pages. If you have previously submitted the Certification Application and all required documents, you only need to complete the Request to take Exam form.

There is no extra exam fee for the members who are attending the Education Program. If you are not attending the education program this year and are only taking the exam(s), there is a \$30 exam fee.

Checks made payable to: MMAAA

Donna Walsh, Treasurer, P.O box 982, Tewksbury, MA 01876

LEGAL EXAM: This 30-minute exam consists of 25 multiple choice questions. Each question is worth 4 points. Minimum passing grade is 72.

PRACTICAL EXAM: This 2 ½ hour exam consists of 10 problems worth 10 points each. Problems require specific journal entries and calculations. You may be required to prepare financial statements. Questions involving mathematical calculations must have an exact answer. Some problems allow for partial credit. Minimum passing grade is 70.

The following suggested topics are recommended for your review:

Recording Town Meeting or City Council Appropriations; Recording Tax Recap Sheet Items; Recording current year Cash Receipts and Disbursements; Recording Tax Titles and Tax Possessions; Recording Departmental Committed Bills and associated Cash Receipts, Refunds and Abatements; Recording Loans Authorized and Bond Anticipation Notes; Recording Year End Adjusting and Closing Entries; Recording Year End Accruals and Opening Reversal Entries; General Account Classification by title - Asset, Liability, or Fund Balance; Recording Journal Entries for Capital Projects; Journal Entries for Receivables; Journal Entries for Transfers Between Funds; Calculation of Available Funds (Free Cash); Reconciliation of Cash – by Treasurer and Auditor/Accountant; Calculation of Principal and Interest Payments on Long-Term Bond Issues

### **IMPORTANT REMINDERS:**

#### **DURING THE EXAM:**

Pens/Pencils and non-programmable business calculators will be allowed during the exam. No other materials/books/papers will be allowed on the table. All cell phones and electronic devices, other than calculators, must be turned off during the exam. **Please note that smartphones and other similar devices cannot be used as calculators for the exams.**

#### **AFTER THE EXAM:**

You can expect to get your exam results via email around the first week of May. If you do not pass the exam you may retake it the following year. If you pass one exam you will retain conditional credit for a period of three (3) years from the date of taking.

To maintain the CGA certificate, you must be an active member and attend education program at least once every three years. Any question regarding these forms should be directed to the members of the Certification Committee. [www.mmaa.com](http://www.mmaa.com)

## 2020 REQUEST TO TAKE EXAMINATION(S)

**\*\*\* PRE-REGISTRATION IS REQUIRED BY MARCH 6, 2020 TO TAKE EXAMS \*\*\***

Please check the exams you wish to take and return via EMAIL (PREFERRED) OR via FAX No later than FRIDAY, MARCH 6, 2020 TO:

Wendy Nightingale (508) 230-0563 Phone  
Finance Director/Town Accountant (508) 230-0569 Fax  
Town of Easton  
Email: [wningtingale@easton.ma.us](mailto:wningtingale@easton.ma.us)

**\*\* All requests to take the exam will be acknowledged by email confirmation. If you do not receive a confirmation, please contact Wendy Nightingale via email. REQUESTS RECEIVED AFTER MARCH 6TH WILL BE DENIED. Please bring the exam acknowledgement with you at the time of the exam.**

I AM ELIGIBLE FOR THE EXAM (Please check one):

I am a Town Accountant or City Auditor or hold a position that fulfills this role

I have AT LEAST 30 POINTS as per the attached Application for Certification

PLEASE CHECK THE EXAMINATION(S) YOU ARE REGISTERING FOR:

LEGAL \_\_\_\_\_

PRACTICAL \_\_\_\_\_

I HAVE READ AND UNDERSTOOD THE EXAMINATION GUIDELINES. I WISH TO REGISTER FOR THE EXAMINATION(S) CHECKED ABOVE.

\_\_\_\_\_  
NAME/TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
E-MAIL

**APPLICATION FOR CERTIFICATION**

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

EMPLOYER: \_\_\_\_\_ POSITION: \_\_\_\_\_

E-MAIL \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

**EDUCATION AND EXPERIENCE**

MINIMUM OF 60 POINTS. (30 POINTS TO TAKE EXAM): Please provide supporting documentation.

Formal Education and Certifications: (Select only one)

Associate Degree 10 ..... \_\_\_\_\_

Bachelor’s Degree (Finance, Accounting, Business 20; Other Field 15)..... \_\_\_\_\_

Master’s Degree (Finance, Accounting, Business or CPA 30; Other Field 25)..... \_\_\_\_\_

Attendance at the Association Annual Education Program  
(5 points per year to a maximum of 30)..... \_\_\_\_\_

Experience as a Town Accountant, City Auditor or other title fulfilling this role  
(15 points per year to a maximum of 45)..... \_\_\_\_\_

Experience as an Assistant Town Accountant, Assistant City Auditor  
or other qualifying professional level experience (subject to verification).  
Attach job description of the position (10 points per year to a maximum of 30)..... \_\_\_\_\_

**TOTAL POINTS FOR EDUCATION AND EXPERIENCE**  
(MINIMUM 60 POINTS FOR CERTIFICATION; MINIMUM 30 POINTS TO TAKE EXAM).....

I HEREBY CERTIFY UNDER PENALTIES OF PERJURY THAT THE ABOVE  
INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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**TO BE COMPLETED BY CERTIFICATION COMMITTEE ONLY**

Legal Examination Date: \_\_\_\_\_ Score: \_\_\_\_\_

Practical Examination Date: \_\_\_\_\_ Score: \_\_\_\_\_

Certificate Issued Date: \_\_\_\_\_