

Two ambitious AGA members, who happen to be husband and wife, and who happen to work for the Tennessee Comptroller of the Treasury, made it a goal to earn CGFM credentials.

Ron and Mary Anne Queen achieved their goal by combining brain power, forming a study group of two, and examining the Blue Book, the Yellow Book, various federal websites and more. They passed the three examinations on the same days in July, August and November.

Mary Anne's route to the CGFM was a circuitous one. She now works under Past National President Charles Harrison, CGFM, one of the founding fathers of AGA's CGFM Program, but her state government career actually started in the criminal division of the state attorney general's office. She moved to the Comptroller of the Treasury's Office, initially as a legislative research analyst for the Offices of Research and Education Accountability. She's now a contract review administrator within the Office of Management Services, but she hardly has a broad background in accounting. In fact, she has a bachelor's degree in economics and a law degree.

Her husband's background is more straightforward. Ron is the manager of local finance in the Comptroller of the Treasury's Office Division of Local Finance. Prior to that, he was an auditor in the Division of State Audit. His degrees are in accounting and finance, and his auditing experience made him a valuable study partner for Mary Anne. "My husband and my director were wonderful resources to answer my questions," she said.

She took a department-sponsored review session on what it's like to sit for the three rigorous examinations, but otherwise relied on intense studying to prepare.

Ron was exposed to much of the material covered in the examinations through his work. He reviews and approves local government budgets, and is familiar with pronouncements of the Governmental Accounting Standards Board (GASB). He's performed single audits and audited state agencies, but he found the different terminology used in federal accounting to be a challenge during the examinations.

"I was really impressed with how well my wife did because she's not an accountant," Ron said.

"She's around a lot of this, but she hasn't had a direct experience with all of that. That impressed me because I've known people with an accounting background who did not pass."

Mary Anne said a lot of the material on the exams covered issues she had learned on the job, but studying gave her a much broader perspective on how state and federal government works.

"I learned so much studying for the CGM Exams because although my title is contract review administrator, I do a lot more," she said. "I work on special projects where we do some budgetary analysis, so from day to day I never know what new project will come up. So I'm very happy that I decided to go this route and attempt to take the exams, and of course I'm very happy that I passed them."

Ron said the CGFM certification is a good measure of a government finance professional's knowledge of many issues—accountability, budgeting, and federal requirements for local and state governments to name just a few.

He believes that the CGFM will become more prestigious as more people take and pass the examinations. He advised others to earn the CGFM—and the earlier the better—because it's a good way to better understand the big picture. Rather than understanding just one individual job, studying for the exams gives professionals a better understanding of how all the pieces of government financial management work together.

Both Mary Anne and Ron work for the first state to formally recognize the CGFM with a financial incentive, so that was one motivation to earn the credential, but not the only one. Both are committed to professional development.

In fact, Ron is working on his master's degree in economics and Mary Anne is thinking about earning the CPA certification.

"My background is so varied that I always look for some way to better myself, to progress, and learn and expand my horizons within my position no matter what I'm doing," Mary Anne said, "so this was a logical step for me to take, to get the CGFM designation."