

After passing the CPA exam, La Toya Smith, the 25-year-old accounting manager for the city of Manassas, VA, was hardly interested in going through another demanding certification process. "Passing the CPA was a difficult process," Smith said. "The last thing I was thinking about was an additional test or more school." However, with encouragement from her supervisor Patricia Weiler, director of finance, Smith took a deep breath and applied to become a CGFM.

Less than a month after receiving her letter of eligibility, Smith passed all three exams on April 23. She now admits she really didn't know what she was getting into. The exams were far more difficult than she imagined, and she was frankly surprised, and relieved, that she passed all three on her first try. Even though another exam process sounded daunting at first, especially since she was distracted by planning her upcoming wedding in August, Smith is pleased she decided to go for it.

Smith said she emerged from the exam process a bit dazed from staring at a computer screen all day, but also proud of her achievement. Not only did passing the exams give her a sense of personal satisfaction and a confidence boost, it also did something even more helpful—the exam helped her identify certain areas where she could improve her understanding of governmental financial management. Smith said she did some additional studying after the exam to brush up on areas that she felt she should have known more thoroughly. That knowledge has helped her do her job on a day-to-day basis.

Smith is fairly new to local government. She came to the city of Manassas about a year ago, having worked as an auditor in KPMG's government practice, where she first became exposed to the CGFM credential. Several professionals there are active AGA members and supporters of the CGFM Program. Smith now manages a division of six staff whose responsibilities include financial reporting and the processing of general disbursements and payroll. In addition, Smith manages the annual CAFR audit for the city.

To assist her in preparing for the CGFM exam, Smith signed up for the three CGFM preparatory courses offered in Washington, D.C. through a partnership between AGA and Management Concepts. The classes provided her a good review of GASB 34, the new financial reporting model, and also enhanced her knowledge of some of the intricacies of federal budgeting.

Smith already knows that local government is where she belongs. She has a rewarding and challenging job, and is constantly striving to stay abreast of new GASB pronouncements and adapting to the ever-changing government environment. "I am at an early stage in my career, and I believe the CGFM certification will prove to be beneficial as I continue my career in governmental accounting."