

## **Earning the CGFM—'The Right Thing to Do'**

Sam L. Carter spent most of his accounting career in the private sector, so when he began working for the City of Kansas City, MO five years ago, he knew he wanted to brush up on the nuances of governmental accounting.

Fund accounting was not emphasized when he went to school, and it's "a whole different animal" than his work in private industry practice, so Carter turned to the Certified Government Financial Manager (CGFM) credential to give him the training he was looking for.

Already a holder of the CPA and Certified Payroll Professional (CPP) designations, Carter was looking for another credential that would show he had strengthened his knowledge of a broad range of government financial management issues.

It didn't hurt that Carter's boss, City Controller Gary Morris, CGFM, actively supported his desire to earn the CGFM. "My boss was very supportive of this," Carter said. "He feels very strongly about the program."

In fact, the city paid for three CGFM training classes jointly offered by AGA and Management Concepts, travel expenses, time off from work and the fees for the three exams.

Carter traveled from Kansas City to Fort Worth in February for courses 1 and 3, The Governmental Environment and Governmental Financial Management and Control. He sat for exams 1 and 3 a week apart. From there, he took the second course, Governmental Accounting, Financial Reporting and Budgeting, in Orlando in August. He scheduled his exam for the week following his three-day "crash, cram course" and passed. The second exam was the hardest, as it covers federal standards, which are not quite the same as those used by state and local governments. "That's what made it difficult, and I didn't have the background to lean upon either," he said.

The three courses, worth a total of 48 CPE hours, were an excellent way to prepare for the exams, Carter said. "I thought the instructors were very knowledgeable. The instructors, with their wealth of real-life experiences, "made the stuff come to life."

Carter works as a project manager in the accounts division of Kansas City's finance department. As the financial technology liaison, he must understand the needs of the other departments and get a broad perspective of how all the parts of the accounting/appropriations/budgeting process fit together. In that respect, the CGFM was a confidence builder.

"The various pieces don't make sense when you look at it from only one angle," Carter said. "The CGFM gives you a grasp on the overall picture."

"Sometimes you get befuddled by the intricacies when you don't understand how it works," he said.

He said it's too soon to tell whether the CGFM will benefit him in the future, but he considers the credential "another arrow in the quiver" and a building block for his career.

Carter strongly encourages others to go through the certification process.

"Without a doubt, in the governmental accounting and financial field this is a necessity," he said. He also recommends the review courses, but unlike himself, he advises CGFM candidates to form a small study group. "It would have been beneficial for me to have someone to share my grief," he said. He also advises people to become actively involved in their local AGA chapter—in the normal course of conversation, members will find out how the CGFM can benefit them.

Candidates should also call AGA's Deputy Executive Director of Professional Certification, Joan Schwartz, at 800.AGA.7211, ext. 311 to get started.

"I hate to go so far as to say it should be mandatory, but this is the right thing to do."  
— by Christina M. Camara