

**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
REGIONAL PDT**

**Professional
Certifications**



The slide features a light blue background with abstract green and blue geometric shapes. A dark blue rounded rectangle contains the text 'Professional Certifications'. The Becker Professional Education logo is positioned in the bottom right corner.

**Becker Continuing
Professional Education**



The slide shows a man in a grey sweater over a white shirt and blue tie, looking towards the right. The background is a blurred office interior with a large blue geometric shape overlaid on the left side.

Becker Continuing Professional Education

Lillian S. Grose, CPA, MBA

**Assistant Professor of Accounting
Our Lady of Holy Cross College**

**Becker Professional Education CPA
Review Instructor**



Why certifications?

Verifiable experience and expertise

Preparing for exams gives you the chance to fill in
any gaps in knowledge and update

Minimum job requirements, job security,
increased earnings

Organizational membership and networking
benefits



Certifications

Taxation - EA-Enrolled Agent

Internal Audit

- CIA-Certified Internal Auditor
- CGAP-Certificated Government Auditing Professional

Fraud - CFE-Certified Fraud Examiner

Management - CMA-Certified Management Accountant

Government

- CGFM-Certified Government Financial Manager
- DODFM-Department of Defense Financial Manger

Public – CPA - Certified Public Accountant



General Requirements

- Age
- Education
- Experience – before and/or after exam completion
- Organizational Membership
- Background check
- Personal/Professional/Character references
- Adherence to professional code of conduct
- Exams - Timing, cost, completion time allowed
- Testing Centers
- Specific course completion
- Continuing education



EA-Enrolled Agent

Enrolled agents (EAs) are America's Tax Experts. EAs are the only federally licensed tax practitioners who specialize in taxation and also have unlimited rights to represent taxpayers before the IRS. (NAEA definition)

- Revenue Service www.irs.gov
- National Association of Enrolled Agents www.naea.org
- No minimum education requirement, but must be 18 years or older and pass an IRS background check



EA – Enrolled Agent Exam

- Three parts, 100 multiple choice each, immediate grading, no score if pass, 40-104 if fail. Max score is 130. If fail, areas of weakness are identified
 - *Part 1 – Individuals*
 - *Part 2 – Businesses*
 - *Part 3 – Representation, Practices and Procedures*
- Prometric testing www.prometric.com
- Offered 5/1 – 2/28 Can take each part up to 4 times each year. 2 years to complete after passing first part.
- Can take parts in any order
- Cost - PTIN requirement, \$109 each exam part



EA – Enrolled Agent

- Exam Preparation
 - *NAEA online preparation courses (6 weeks/\$295, 8 weeks/\$395, 4 weeks/\$195) or \$745 for all 3 parts.*
 - *NAEA – In person courses*
- Continuing Education
 - *IRS - 72 CPE every 3 years, minimum 16 per year, 2 hours must be ethics*
 - *NAEA - 30 hours per year, 2 hours must be ethics*



CIA-Certified Internal Auditor

The Certified Internal Auditor® (CIA®) designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. (Institute of Internal Auditors definition)

- Institute of Internal Auditors (IIA) www.theiia.org
- Education/experience
 - *3 or 4 year post-secondary degree*
 - *OR 2 years post-secondary education & 5 years verified internal audit experience or equivalent*
 - *OR 7 years verified internal audit experience. College not required!!!*
- CIA candidates with a 4 year post secondary degree must obtain a minimum of 24 months of internal auditing experience or its equivalent. A Master's degree can substitute for 12 of the required 24 months.



CIA-Certified Internal Auditor Exam

Three parts must be taken in order, immediate grading

- **Part 1 – Internal Audit Basics**
 - 125 questions | 2.5 Hours (150 minutes)
- **Part 2 – Internal Audit Practice**
 - 100 questions | 2.0 Hours (120 minutes)
- **Part 3 – Internal Audit Knowledge Elements**
 - 100 questions | 2.0 Hours (120 minutes)
- Pearson VUE testing center www.pearsonvue.com/ia/
- Cost - Membership \$100
 - Part 1 \$250
 - Parts 2 & 3 \$200 each
 - Higher for non-members/ reduced for students and professors



CIA-Certified Internal Auditor

- Exam Preparation
 - IIA sourced Manuals and Software
 - IIA Practice tests
 - CIA Third part review courses internationally
- Continuing Education
 - 40 hours annually if practicing, 20 hours non-practicing



CGAP-Certificated Government Auditing Professional

The Certified Government Auditing Professional (CGAP) is a specialty certification designed for and by public-sector internal auditing practitioners. (Institute of Internal Auditors definition)

- Institute of Internal Auditors (IIA) www.theiia.org
- Education/experience
 - 3 or 4 year post-secondary degree
 - OR 2 years post-secondary education & 5 years verified internal audit experience or equivalent
 - OR 7 years verified internal audit experience. College not required!!!
- two years of auditing experience in a government environment (federal, state/provincial, local, quasi-governmental areas, authority/crown corporation).



CGAP-Certificated Government Auditing Professional Exam

- 115 multiple-choice questions, covers four domains, 2 hours 55 minutes.
 - Domain I: Standards, Governance, and Risk/Control Frameworks (10-20 percent)
 - Domain II: Government Auditing Practice (35-45 percent)
 - Domain III: Government Auditing Skills and Techniques (20-25 percent)
 - Domain IV: Government Auditing Environment (20-25 percent)
- Pearson VUE testing center www.pearsonvue.com/iaa/
- Cost - \$350 member/\$450 non-member



CGAP-Certificated Government Auditing Professional

- Exam Preparation
 - *IIA sourced Manuals and Software*
 - *Independent third party review courses*
- Continuing Education
 - 20 hours annually if practicing, 10 hours non-practicing



CFE-Certified Fraud Examiner

The Certified Fraud Examiner (CFE) credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs around the world help protect the global economy by uncovering fraud and implementing processes to prevent fraud from occurring in the first place. (ACFE definition)

- Association of Certified Fraud Examiners (ACFE)
- www.acfe.com
- ACFE Associate membership in good standing.
- Point system based on a combination of education, experience, and other certifications.



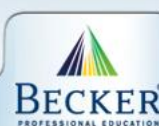
CFE-Certified Fraud Examiner Exam

- Exam
 - Four exam sections, 125 questions each
 - 2.6 hours each to complete, maximum of 75 seconds to answer each question
 - Year round testing
- No designated testing location
 - Receive Activation Key within 3-5 days of request,
 - Download or online testing
 - Complete all sections within 30 days of start
 - Activation key valid for 2 years
 - Exam sent to ACFE for grading
- Cost
 - \$350 to take exam or \$250 if purchase preparation course



CFE-Certified Fraud Examiner

- Exam Preparation
 - Self-study
 - 4 day ACFE f2f exam prep course
 - Electronic preparation course – online, CD, download – 1500 multiple choice questions and sample exam
- Continuing Education
 - 20 hours per 12-month period, 10 must relate directly to the detection and deterrence of fraud; 2 hours of ethics.



CMA-Certified Management Accountant

Achieving the CMA demonstrates your professional expertise in financial planning, analysis, control, decision support, and professional ethics. (IMA definition)

- Institute of Management Accountants (IMA)
- www.imanet.org
- International
- Bachelor's degree in any subject
- 2 continuous years of professional experience



CMA-Certified Management Accountant Exam

- Exam Topics
 - *Part 1 – Financial Reporting, Planning, Performance & Control*
 - *Part 2 – Financial Decision Making*
- Exam Format
 - *4 hours each, computer-based exam*
 - *100 multiple choice questions for each part*
 - *Two 30 minute essay questions if pass the first two parts*
- Prometric testing www.prometric.com
- Testing months
 - *January, February, May, June, September and October*
- Cost
 - *Program entrance fee \$240*
 - *Exam \$395 each part/Reduced rates for students*



CMA-Certified Management Accountant

- Exam Preparation
 - *Self-study (print and online)*
 - *Live, instructor-led sessions*
 - *Study groups (online)*
- Continuing Education
 - 30 hours NASBA approved per year
 - 2 must be ethics



CGFM-Certified Government Financial Manager

CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels. (AGA definition)

Association of Government Accountants www.agacgfm.org

- bachelor's degree from an accredited college or university or proof of graduation within one year.
- 2 years continuous professional-level experience in government financial management before certification is awarded



CGFM-Certified Government Financial Manager Exam

- Exam Topics
 - *Part 1 Governmental Environment*
 - *Part 2 Governmental Accounting, Financial reporting, Budgeting*
 - *Part 3 Governmental Financial Management and Control*
- Exam Format
 - *2.25 hours each, computer-based exam*
 - *115 multiple choice questions for each part*
- Pearson VUE testing center www.pearsonvue.com/ila/
- Testing
 - *Any order, all year testing*
 - *30 day waiting period if you fail a part/Complete within 3 years from date of application approval*
- Cost - \$85 application fee, \$125 each part



CGFM-Certified Government Financial Manager

Exam Preparation

- [CGFM Courses](#)
- [CGFM Study Guides](#)
- [CGFM Intensive Review Course](#)

Continuing Education

- 80 hours CPE every two years in government financial management and related technical subjects



DODFM-Department of Defense Financial Manager

- Goal

To implement standardized FM competencies that describe knowledge, skills, and abilities needed to perform and achieve desired results

23 FM competencies are mapped to 05XX Occupational Series.

http://comptroller.defense.gov/Portals/45/documents/FMCertProgram/Standard_DoD_FM_Briefing.pdf

<http://www.asmconline.org/wp-content/uploads/2013/07/DoD-FM-Cert-brief-For-ASMC-Audio-Conf-31-Jul-13.pdf>



DODFM-Department of Defense Financial Manager

Course based, not exam based

- Level 1
 - *Lead self*
- Level 2
 - *Lead teams/projects*
- Level 3
 - *Lead people*
 - *Lead Organizations/Programs*
 - *Lead the Institution*



DODFM-Department of Defense Financial Manager

Level 1 - Lead self

- 46 course hours
- 2 years Dod FM experience
- 40 hours continuing education and training every two years



DODFM-Department of Defense Financial Manager

Level 2 -Lead teams/projects

- Course work
 - 71 total course hours
- Experience
 - Required - 4 years FM experience, 2 must be DoD FM experience
 - Recommended - one 3-month Developmental Assignment, completion of one Dod approved Test-Based Certification
- Continuing Education
 - 60 hours every two years



DODFM-Department of Defense Financial Manager

- Level 3 - Lead people, Organizations/Programs, the Institution
- Course work
 - 81 total course hours
- Experience
 - Required - 8 years FM experience, 2 must be DoD FM experience
 - Recommended – work towards Master's Degree, completion of one DoD approved Test-Based Certification
- Continuing Education
 - 80 hours every two years



How Becker CPA Supports DoD FM Certification/ Become a CPA & DODFM simultaneously

- DoD FM has 17 Competencies
- CPA Exam Review and Select CPE courses approved to support 15 of 17 Competencies
- Finance, Audit & Regulation sections align
- DoD posted Becker courses to FM MyLearn
- Additional CPE Courses to be evaluated
- **Go to becker.com/dodfm**

"These courses have been aligned by the DoD, Office of the Under Secretary of Comptroller, to the DoD approved Financial Management and Leadership competencies for the specific area of study. The DoD course alignments serve neither as an advertisement, endorsement, or a recommendation of any privately developed and maintained courses for continuing education."



How Becker CPE Supports DoD FM Certification

- www.becker.com/dodfm DoD alignment chart
- Earn CPE credits while meeting the DoD FM competencies
- 37 CPE courses are aligned
- Additionally, all CET credits for the DoD FM can be earned via Becker's distance learning CPE course catalog

"These courses have been aligned by the DoD, Office of the Under Secretary of Comptroller, to the DoD approved Financial Management and Leadership competencies for the specific area of study. The DoD course alignments serve neither as an advertisement, endorsement, or a recommendation of any privately developed and maintained courses for continuing education."



Becker meets CET Requirements for DODFM

- Each Certification Level requires Continued Education Training
- Level 1 – 40 CPE every two years
- Level 2 – 60 CPE every two years
- Level 3 – 80 CPE every two years
- 100% of Becker CPE catalog accepted for CET credits
- **Go to becker.com/dodfm**



Over 40 Government Related Courses

- Government Audit – General Audit Sources & Guidance
- Single Audit – Requirements & Application (Best Practices)
- Yellow Book Performance & Financial Audits
- Sox for Government/OMB A-123
- Government Risk Management
- Government Ethics & Independence
- Government Financial Management Issues
- FASAB Update
- Government Auditing Practices
- Fraud/Waste & Abuse
- Government Cost Accounting /Allocation
- Government/Fund Accounting
- Adding “Value” during an audit
- Government Financial Statements and more...



www.becker.com/cpe

BECKER
PROFESSIONAL EDUCATION™

Obtaining your CPA License



BECKER
PROFESSIONAL EDUCATION™

CPA-Certified Public Accountant

A CPA is a certified public accountant who is licensed by a state board of accountancy. To earn the prestige associated with the CPA license, you are required to demonstrate knowledge and competence by meeting high educational standards, passing the CPA exam and completing a specific amount of general accounting experience. (NASBA definition)

- National Association of State Boards of Accountancy
- www.nasba.org
- Bachelor's degree or higher
- Most states require 150 semester hours
 - *Equivalent of a masters degree*
 - *Specific number of accounting core credit needed*
- Some states allow a candidate sit for the CPA Exam with 120 credit hours

Students should check with their state board of accountancy for specific requirements.



CPA-Certified Public Accountant Exam

- Four Parts
 - *Audit – 4 hrs, 3 testlets (90 questions), 7 simulations*
 - *Financial – 4 hours, 3 testlets (90 questions), 7 simulations*
 - *Regulation – 3 hours, 3 testlets (72 questions), 6 simulations*
 - *Business Environment – 3 hours, 3 testlets (72 questions), no simulations, 3 written tasks*
- Exam Format
 - *computer-based exam*
 - *Testlets are multiple choice*
 - *Simulations task-based, written communications*
- Prometric testing www.prometric.com
- Testing months – no exams March, June, September or December

January, February, May, June, September and October



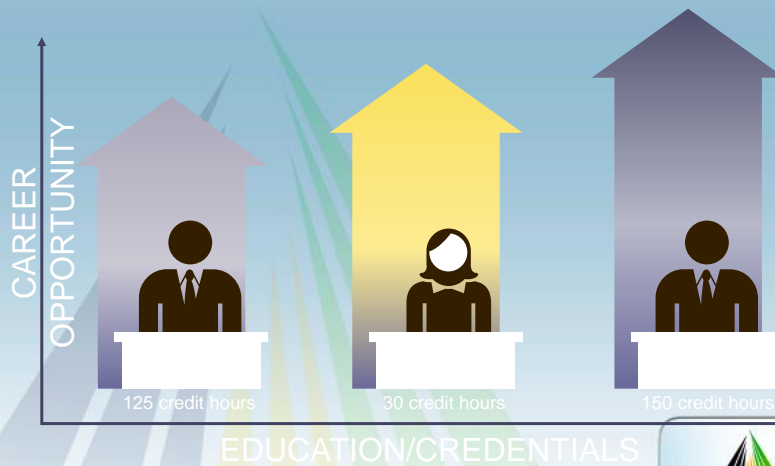
CPA-Certified Public Accountant

- Experience
 - *Most states require 1-2 years work experience under a CPA*
- Continuing Education
 - *Varies by state*
 - *Louisiana requires 120 hours in 3 year reporting period, 3 must be ethics*

Students should check with their state board of accountancy for specific requirements.



Advanced education — better opportunities



Becker -A Complete CPA Review Focused on Your Success

- 3 learning formats to meet your learning style
- Study any time, anywhere using any internet connected device or download and work offline
- Expert Instruction and Unlimited Academic Support
- Comprehensive Textbooks and eBooks
- Interactive Study Planner
- Becker Software with resources that replicate the content and functionality of the CPA Exam
 - *Multiple Choice Homework*
 - *Simulations*
 - *2 Final Exams per part*



Becker Points of Contact

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