



# **GOVERNMENT FINANCE OFFICERS**

Certificate Program 2026-2027

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UNIVERSITY OF  
**South Carolina**



# INTRODUCTION

## CERTIFICATE PROGRAM

The certification program for government finance officers is administered and offered for the Government Finance Officers Association of South Carolina (GFOASC) by the University of South Carolina's [Office of Continuing Education and Conferences](#). Successful completion of all requirements of the program will result in the designation as a Certified Government Finance Officer (CGFO).

The following persons may apply for certification:

- A finance officer for a state, county, municipal or special purpose government, school district, institution of higher education, public authority, planning council or council of government.
- A person who holds a supervisory or professional position in a state or local government, public authority, council of government, school district, college or university with administrative responsibility for one or more financial functions (e.g., audit, cash management, investments, budget, accounting, or inventory control).

To qualify for certification, an applicant must:

- Be a member of the GFOASC
- Hold a position as a government finance officer
- Meet minimum education and experience requirements
- Complete the core courses described in this brochure
- Pass five certification exams offered as a part of this program



Actual designation as a CGFO is awarded by the certification committee of the GFOASC. For complete information on the certification program, visit the [GFOASC website](#).

### Assistance Award

GFOASC will offer one certification assistance award to a member of GFOASC who enrolls in one or more core courses. Please contact [scholarship@gfoasc.org](mailto:scholarship@gfoasc.org) for information.

### Questions?

Don't hesitate to contact us so we can help! You can reach us Monday – Friday, 8:30 a.m. – 5 p.m. at 803-777-9444 or [pep@mailbox.sc.edu](mailto:pep@mailbox.sc.edu).

# CORE COURSES

Candidates for certification will complete five core courses and pass five comprehensive examinations. Courses, dates, and fees are listed below. Participants will register for courses and exams separately. Course textbooks are not included.

## FINANCIAL PLANNING AND BUDGETING

Sept. 24, 25, 28 and 29, 2026 • \$450

## CAPITAL PLANNING AND FORECASTING

Oct. 8 and 9, 2026 • \$250

## FINANCIAL MANAGEMENT

Nov. 4 and 5, 2026 • \$250

## GOVERNMENTAL ACCOUNTING

Jan. 25, 26, 27, 28 and 29, 2027 • \$575

## FINANCIAL REPORTING AND AUDITING

March 17, 18 and 19, 2027 • \$350

### Registration Information and Deadline

**Option 1:** Bundle all five courses for \$1,500.

Sept. 1, 2026 is the deadline to take advantage of the discounted rate.

However, the program may reach max enrollment prior to the deadline.

Exams are not included in bundle.

**Option 2:** Register for courses and exams individually.

Early registration is highly recommended, however, registration will be open until a class reaches max enrollment. First-time participants will be given priority over individuals wishing to audit the course.

Register online to conveniently secure your spot. Please note your space is not confirmed until payment is received.



**REGISTER  
ONLINE**

# CORE COURSES

## CORE COURSE DETAILS

### Attendance Policy

In order to receive credit for completion of the course and a certificate of participation, participants must attend a minimum of 75% of the course. Attendance is closely monitored.

### Auditing

Persons who have previously attended a core course and have unexpired test scores may audit the same course on a space-available basis. The fee for auditing is \$75 per course.

### Cancellations

There will be no credits or refunds for class time or exams missed by a participant and refunds will not be given for “no-shows.”

### Location and Parking

Classes will be held on the Columbia campus of the University of South Carolina in the Close-Hipp Building (subject to change). General information, including parking, will be sent with an email reminder approximately one week before a course begins.

### Times

(Instructor has the authority to adjust the starting/ending times after the first day.)

**Check-in:** 8:30 – 9 a.m.

**Class Sessions:** 9 a.m. – 4:30 p.m.

**Lunch (on your own):** Noon – 1:30 p.m.

### Transfers

With 10 business days’ written notice, participants may transfer to a future course within one year of the original course with no penalty, with program advisor approval. Transfers are limited to one occurrence.



# CORE COURSES

## FINANCIAL PLANNING AND BUDGETING

### Dates

Sept. 24, 25, 28 and 29, 2026

### Objectives

This course is designed to provide participants with the opportunity to develop an understanding and working knowledge of:

- The basics of the government budgeting process
- The design of budgeting and accounting structures
- Budget preparation and planning processes
- Current efforts to improve budgeting and to link budgets to plans
- Legislative review and approval of the budget; involvement of legislators and citizens in the process
- Elements of effective budget documents
- Budget execution and interim budget reviews

### Faculty

*Anne P. Harty, CPA, CGFO*

### Textbooks or Handouts

- Recommended Budget Practices of the National Advisory Council on State and Local Budgeting (NACSLB) – published by GFOA and available for download at this website: <http://gfoa.org/services/nacslb>
- “GFOA Best Practices” in Budgeting and Financial Planning – to be furnished for download on first day of class.

# CORE COURSES

## CAPITAL PLANNING AND FORECASTING

### Dates

Oct. 8 and 9, 2026

### Objectives

This course is intended to provide participants a basic understanding of the process of planning and budgeting for major capital expenditures. Topics to be covered include the following:

- Basics of capital planning and budgeting: terminology, scope, and rationale for process
- Process for developing a capital improvement plan and for establishing priorities for projects
- Capital financing options and strategies
- State and local government capital planning and financing requirements in South Carolina
- Tax exempt borrowing: options for structuring debt and process leading to sale of debt instruments
- Long-range financial forecasting: determination of how much debt a jurisdiction can afford
- Creative financing options

### Faculty

*Anne P. Harty, CPA, CGFO*

### Textbooks or Handouts

- Tax-Exempt Financing: A Primer, Public Finance Network – to be furnished the first day of class for download.
- Rowan Miranda and Ronald Picur, Benchmarking and Measuring Debt Capacity, GFOA – to be furnished the first day of class for download.
- “GFOA Best Practices” in Capital Planning and Debt Management – to be furnished the first day of class for download.



# CORE COURSES

## FINANCIAL MANAGEMENT

### Dates

Nov. 4 and 5, 2026

### Objectives

This course is designed to equip students with a working knowledge of:

- A broad range of financial management functions
- Budgets as management tools
- Interim financial reporting and budget management
- Cash management and banking
- Debt/bond administration
- Risk management and insurance
- Cost allocation
- Internal controls

### Faculty

*Steve Blake, CPA, CFE, CICA, CGMA*

### Textbooks or Handouts

- The basic textbook for this class is Financial Management for Public, Health, and Not-for-Profit Organizations, 7th Edition. By: Steve Finkler. ISBN 13: 978-1071835333

# CORE COURSES

## GOVERNMENTAL ACCOUNTING

### Dates

Jan. 25, 26, 27, 28 and 29, 2027

### Note

The core courses are designed to challenge government finance professionals. The instructors assume all students have a basic educational background in finance and accounting. Participants in the Governmental Accounting core course who have not had any previous college level courses in accounting have had a difficult time keeping up with the material. We strongly recommend completing an entry-level college accounting course or its equivalent before enrolling in Governmental Accounting.

### Objectives

This course is designed to provide participants with the opportunity to develop an understanding and working knowledge of:

- Generally accepted accounting principles (GAAP) applicable to state and local government
- Fund accounting to record, control and report financial resources
- Budget accounting controls and budget reporting requirements
- Debt and general fixed asset accounting and reporting
- Pending issues that may change state and local government accounting

### Faculty

*Martin Taylor, CPA*

### Textbooks or Handouts

- The basic textbook for this course is Governmental and Non-profit Accounting, 11th Edition, 2018, by Freeman and Shoulders. ISBN-9780133799569.



# CORE COURSES

## FINANCIAL REPORTING AND AUDITING

### Dates

March 17, 18 and 19, 2027

### Objectives

This course is designed to provide participants with the opportunity to develop an understanding and working knowledge of:

- Basic financial statements
- How to derive government-wide financial statements and required reconciliations
- Annual Comprehensive Financial Report (ACFR)
- The financial reporting entity
- Auditing standards
- Audit procedures
- The financial statement audit
- The Single Audit

### Faculty

*Steve Blake, CPA, CFE, CICA, CGMA*

### Textbooks or Handouts

- The basic textbook for this course is Governmental and Non-profit Accounting, 11th Edition, 2018, by Freeman and Shoulders. ISBN-9780133799569.



# CERTIFICATION EXAMINATIONS

The examinations are challenging and designed to assess mastery of course material. All exams must be successfully completed within three years from the date you take the first exam. You may take an examination up to six times in an attempt to pass. Any examination within five points of a passing grade is automatically reviewed by the instructors grading that examination. Once you have achieved current passing scores for all five examinations, you may apply for certification.

The examinations are administered online via Blackboard. Students must have a working webcam on the computer and internet connection to participate in GFOA exams.

## **Exam Registration Deadline**

Participants must register for exams at least seven days prior to the exam.

## **Cancellations**

There will be no credits or refunds for class time or exams missed by a participant and refunds will not be given for “no-shows.”

## **Transfers**

With 10 business days' written notice of the exam window start date, participants may transfer to a future exam window within one year of the original exam window with no penalty, with program advisor approval. Transfers are limited to one occurrence.

## **Questions?**

Please email [certification@gfoasc.org](mailto:certification@gfoasc.org) for certification questions.

# CERTIFICATION EXAMINATIONS

Participants must register at least seven days prior to the exam. During each online exam session, participants will have the ability to take an exam for each of the five GFOA courses. A member of the professional education team will coordinate with participants individually to schedule an online exam time during the testing period.

## **Exam I Testing Period**

Date: Sept. 28-Oct. 9, 2026

Fee: \$60 per exam

## **Exam II Testing Period**

Date: Nov. 2-13, 2026

Fee: \$60 per exam

## **Exam III Testing Period**

Date: Feb. 1-12, 2027

Fee: \$60 per exam

## **Exam IV Testing Period**

Date: April 12-23, 2027

Fee: \$60 per exam



# FACULTY



*Steve Blake, CPA, CFE, CICA, CGMA.* Steve is in public practice at his own firm. He received the Bachelor of Science, magna cum laude, in accounting from Southern Adventist University, Collegedale, TN. He is a special review committee member of GFOA – Chicago and is the longest standing active reviewer in South Carolina. Steve served as an adjunct faculty member at Limestone College in Gaffney, SC, where he taught classes in cost accounting.



*Anne P. Harty, CPA, CGFO* has 34 years of experience as a government finance officer in local government and another five years in public accounting as a CPA. Anne completed the Government Finance Officer's Association (GFOA) Advanced Government Finance Institute at the University of Wisconsin-Madison in 2009. She received her designation as a Certified Government Finance Officer from GFOA-SC in 1994 and has been a Certified Public Accountant since 1990. Anne received her Bachelor of Science in business administration from Winthrop University in 1987. Anne is currently Vice President - Operational Consulting for First Tryon Municipal Advisors. She retired from the City of Rock Hill in June 2025 where she served as Chief Financial Officer. Prior to joining Rock Hill in 2005, Anne served as the York County, SC Treasurer and Finance Director for 14 years (Anne Poag Bunton). Anne has been involved in GFOA for most of her career, serving in myriad capacities.



*Martin K. Taylor, CPA.* Martin is a Certified Public Accountant with over 36 years of experience in governmental accounting, auditing, and treasury management. A 1986 graduate of the University of South Carolina with a Bachelor of Science in accounting, he has served the citizens of South Carolina in numerous roles at the SC Tax Commission, the Office of the State Auditor, the Department of Health and Human Services, the State BCBD-CIO/SCEIS, the Department of Disabilities and Special Needs, and the Office of the State Treasurer. His experiences include extensive auditing, healthcare finance, cost accounting, budgeting, controlling, and treasury management roles. He has been involved in several large financial system development, integration, and deployment projects and has been active in GFOASC since the early 90's. His extensive varied experiences provide him with a unique ability to see many angles to each challenge presented him and to be able to offer helpful assistance to those involved in seeking solutions and answers. His cordial and approachable manner provides him the ability to lead classroom discussions in such a manner that promotes student engagement and keeps all subjects interesting.