
CMFO Review Exam Study guide with questions and answers

Every audit required by the Local Fiscal Affairs Law is required to be completed by an accountant or auditor who holds an uncanceled license as: - ✓✓registered municipal accountant

The statutory responsibility for the filing of the Unaudited Annual Financial Statements is assigned to which local government official - ✓✓cfo

A local government officer that serves on a local government agency that approved development applications would refer to a member of which board - ✓✓planning board

The "Local Fiscal Affairs Law" mandates that the Cash Management Plan be approved annually by the: - ✓✓governing body

The Local Bond Law stipulates that the maturities of all bonds shall be as determined by the bond ordinance or by subsequent resolution and be within the following limitations: - ✓✓all bonds shall mature within the period of usefulness, all bonds shall mature in annual installments, the governing body may provide for a single or combined issue

The effective date of a bond ordinance is what length of time? - ✓✓20 days after the first publication after adoption

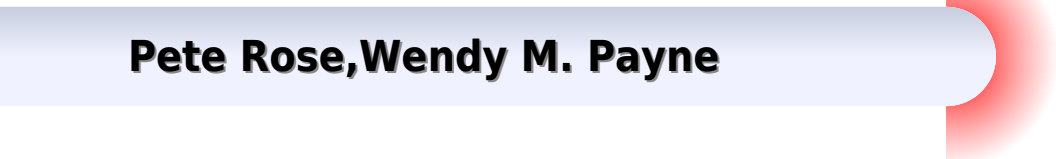
All matters not required to be contained in a bond ordinance may be acted on by subsequent resolutions passed by the affirmative votes of a majority of the governing body - ✓✓true

An increase in anticipated revenue from a known and recurring source may have what effect on the appropriation for the Reserve for Uncollected Taxes? - ✓✓decrease the RUT

No resolution authorizing the entering into any contract shall be enacted unless it shall recite that such a certificate showing the availability of funds has been provided. In addition it requires: - ✓✓the resolution specify the exact line item appropriation or ordinance to be charged

Cmfo Mtas Government Accounting Study Guide

Pete Rose, Wendy M. Payne



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