

2026 MMAAA ANNUAL CERTIFICATION PROGRAM

INFORMATION AND APPLICATION FORMS

Introduction

Dear Members:

MMAAA offers a certification program of Certified Governmental Accountant (**CGA**) as promulgated by our Association. While the examinations may be prepared by an independent source there should be no misunderstanding that this certification program is the Association's program and the Association is issuing the Certifications. The examination is purely voluntary and offered by the Association to advance the professionalism of its membership. In addition to passing the exams, all applicants must satisfy education and experience requirements prior to becoming certified. Once certified, members must maintain continuous active membership and attend our Annual Education Program at least once every three years to retain status as a Certified Governmental Accountant.

Certification Eligibility:

Members must attain a minimum of 60 points as per the Certification Application *and* must pass both the Legal and Practical Examinations to be eligible for certification. Members who pass the exam but do not have 60 points will receive certification once the minimum points are attained as long as continuous membership and educational program attendance are maintained.

Exam Eligibility: Only Active and Associate members are eligible to sit the for exams. Active members (Town Accountant/City Auditor*) may take the exams at any time. Associate members must attain a minimum of 30 points as per the Certification Application to sit for the exams *and* must attend one Education Program. Temporary members are not eligible to sit for the exams.

*Or person officially fulfilling this statutory role for their community (e.g. Comptroller, Finance Director who is not also a treasurer)

In order to verify eligibility, proper documentation should be provided along with the application. Examples include:

- Copy of Degree or transcript
- Copies of MMAAA attendance certificates (or indicate years attended if not available)
- Letter from the municipality certifying dates and terms of your appointment to the office
- Verification of previous employment and experience if included under "Other Qualifying Experience"

Once you are certified:

1. Continuous valid membership is required to continue holding the CGA designation.

Your CGA designation could lapse for nonpayment of dues. If your community pays your dues, that payment covers the *position* for the community. If you change jobs or leave municipal employment, you should check with the Association Treasurer to determine your status. ***You may need to pay dues again for that year.***

2. Annual attendance of the Education Program is encouraged; however, to maintain a valid Certification, you must attend the program at least once every three (3) years. Certified members attending the Education Program on the third year only will be required to attend all sessions and have that attendance validated by a member of the Certification Committee at the end of each session.

Examination Pre-Registration Instructions & Information – Please Read Carefully

YOU MUST PRE-REGISTER TO SIT FOR THE EXAM(S). THIS IS A SEPARATE PROCESS FROM REGISTERING FOR THE EDUCATION CONFERENCE THROUGH UMASS AMHERST. PRE-REGISTRATION IS REQUIRED BY FRIDAY MARCH 6, 2026.

Please complete the **two forms** on the following pages. If you have previously submitted the Certification Application (second form) and supporting documents in a prior year, you only need to complete the Request to take Examinations(s) form. If your previous Certification Application had less than 60 points and you have new additional points to report, please complete a new application form and submit documentation for the new points. Previously submitted documentation is not required to be resent as it is kept on file.

Exam Fee (if not attending Education Program): There is no exam fee for members attending the Education Program. However, if you are not attending the program this year and plan to sit for the exam(s) only, there is a flat \$30 examination fee which covers both exams.

Make checks payable to: MMAAA

Mail to: MMAAA, PO Box 482, North Andover, MA 01845-9998

EXAMINATION INFORMATION:

LEGAL EXAM: This 30-minute exam consists of 25 multiple choice questions. Each question is worth 4 points. Minimum passing grade is 72.

PRACTICAL EXAM: This 2 ½ hour exam consists of 10 problems worth 10 points each. Problems require specific journal entries and calculations. You may be required to prepare financial statements. Questions involving mathematical calculations must have an exact answer. Some problems allow for partial credit. Minimum passing grade is 70.

The following suggested topics are recommended for your review:

Recording Town Meeting or City Council Appropriations; Recording Tax Recap Sheet Items; Recording current year Cash Receipts and Disbursements; Recording Tax Titles and Tax Possessions; Recording Departmental Committed Bills and associated Cash Receipts, Refunds and Abatements; Recording Loans Authorized and Bond Anticipation Notes; Recording Year End Adjusting and Closing Entries; Recording Year End Accruals and Opening Reversal Entries; General Account Classification by title - Asset, Liability, or Fund Balance; Recording Journal Entries for Capital Projects; Journal Entries for Receivables; Journal Entries for Transfers Between Funds; Calculation of Available Funds (Free Cash); Reconciliation of Cash – by Treasurer and Auditor/Accountant; Calculation of Principal and Interest Payments on Long-Term Bond Issues; Tax Levy/Levy Limit/Levy Ceiling Calculations; Community Preservation Fund Accounting; Enterprise Fund Accounting

IMPORTANT REMINDERS:

DURING THE EXAM: Pens/Pencils and non-programmable business calculators will be allowed during the exam. No other materials/books/papers will be allowed on the table. All cell phones and electronic devices, other than calculators, must be turned off during the exam. **Please note that smartphones and other similar devices cannot be used as calculators for the exams.**

AFTER THE EXAM: You can expect to get your exam results via email around the first week in May. If you do not pass the exam you may retake it the following year. If you pass one exam you will retain conditional credit for a period of three (3) years from the date of taking.

Any question regarding these forms should be directed to: mmaaacertificationexam@gmail.com

PRE-REGISTRATION FORM
2026 REQUEST TO TAKE EXAMINATION(S)

***** PRE-REGISTRATION IS REQUIRED BY FRIDAY MARCH 6, 2026 TO TAKE EXAMS *****

Please check the exams you wish to take and return via EMAIL No later than FRIDAY, MARCH6, 2026 TO:

Wendy Nightingale (508) 230-0563 Phone
Finance Director/Town Accountant
Town of Easton
Email: mmaaacertificationexam@gmail.com

**** All examination requests will be acknowledged by email confirmation. If you do not receive a confirmation, please contact Wendy Nightingale via email. REQUESTS RECEIVED AFTER MARCH 6TH WILL BE DENIED. Please bring the exam acknowledgement with you at the time of the exam.**

I AM ELIGIBLE FOR THE EXAM (Please check one):

I am a Town Accountant or City Auditor or hold a position that fulfills this role

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I have AT LEAST 30 POINTS as per the attached Application for Certification

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PLEASE CHECK THE EXAMINATION(S) YOU ARE REGISTERING FOR:

LEGAL _____

PRACTICAL _____

I HAVE READ AND UNDERSTOOD THE EXAMINATION GUIDELINES AND REQUEST REGISTRATION FOR THE EXAMINATION(S) CHECKED ABOVE.

NAME/TITLE

DATE

SIGNATURE

MUNICIPALITY

E-MAIL

CERTIFICATION APPLICATION

NAME: _____ DATE: _____

ADDRESS: _____

EMPLOYER: _____ POSITION: _____

E-MAIL _____ TELEPHONE: _____

EDUCATION AND EXPERIENCE

MINIMUM OF 60 POINTS. (30 POINTS TO TAKE EXAM): Please provide supporting documentation¹.

Formal Education and Certifications: (Select only one)

Associate Degree 10 _____

Bachelor's Degree (Finance, Accounting, Business 20; Other Field 15)..... _____

Master's Degree (Finance, Accounting, Business or CPA 30; Other Field 25)..... _____

Attendance at the Association Annual Education Program

(5 points per year to a maximum of 30)..... _____

Experience as a Town Accountant, City Auditor or other title fulfilling this role

(15 points per year to a maximum of 45)..... _____

Experience as an Assistant Town Accountant, Assistant City Auditor

or other qualifying professional level experience (subject to verification)

Attach letter verifying employment/dates (10 points per year to a maximum of 30)..... _____

TOTAL POINTS FOR EDUCATION AND EXPERIENCE

(MINIMUM 60 POINTS FOR CERTIFICATION; MINIMUM 30 POINTS TO TAKE EXAM).....

I HEREBY CERTIFY UNDER PENALTIES OF PERJURY THAT THE ABOVE
INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

SIGNATURE: _____ DATE: _____

TO BE COMPLETED BY CERTIFICATION COMMITTEE ONLY

Legal Examination Date: _____ Score: _____

Practical Examination Date: _____ Score: _____

Certificate Issued Date: _____

¹ Supporting documentation provided in a previous year is kept on file and does not need to be resubmitted.