



Florida Government Finance Officers Association, Inc
Meeting of the Board of Directors
Friday, April 8, 2022

**Sabal 2
Bohemian Hotel Celebration**

9:00 am

ATTENDANCE - FGFOA BOARD MEETING

April 8, 2022

**NOT
PRESENT**

PRESENT

OFFICERS

Shannon Ramsey-Chessman
Jonathan McKinney
Frank DiPaolo

DIRECTORS

Melissa Burns
Bryan Cahen
Rip Colvin
Missy Licourt
Olga Rabel
William Spinelli
Kelly Strickland
Open

1st Term

2019-2022
2020-2023
2016-2019
2021-2024
2020-2023
2018-2021
2018-2021
2021-2023

2nd Term

2019-2022

2021-2024
2021-2024

3rd Term

IMMEDIATE PAST PRESIDENT

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Jamie Roberson

COMMITTEE CHAIRS

Jeremy Baker
Sharon Almeida
Nicole Jovanovski
Rebecca Schnirman
Stephen Timberlake
Lorrie Arevalo
Nicole Gasparri
Ryan Bernal

Certification Committee
Conference Host Committee
Conference Program Committee
Education & Webinar Committee
Legislative Committee
Member & Leadership Development Committee
2022 SOGF Committee
Technical Resources Committee

CHAPTER PRESIDENTS

Jim Cooke
Gita Sookdeo
Anthony Cobb
Justin Grant
Sara Herms
Cathy Larson
Melissa Licourt
Jeanette Haynes
Tricia Greene
Ken Sinclair
Kristin Simeone
Cary Myers
Jennifer Hill
Lory Irwin

Big Bend Chapter
Central Florida Chapter
Florida First Coast Chapter
Gulf Coast Chapter
Hillsborough Chapter
Nature Coast Chapter
North Central Florida Chapter
Palm Beach Chapter
Panhandle Chapter
South Florida Chapter
Southwest Chapter
Space Coast Chapter
Treasure Coast Chapter
Volusia Flagler Chapter

OTHERS IN ATTENDANCE

Paul Shamoun
Jill Walker
Karen Pastula

Florida League of Cities
Florida League of Cities
Florida League of Cities



FGFOA BOARD OF DIRECTORS MEETING AGENDA

DATE/TIME: **Friday, April 8, 2022**
 9:00 am
 Sabal 2, Bohemian Hotel Celebration, Celebration

- I. Call to Order – Shannon Ramsey-Chessman, President**
- II. Roll Call**
- III. Consideration of Minutes – February 4, 2022**
- IV. Report of Officers**
 - A. President – Shannon Ramsey-Chessman**
 - B. President Elect – Jonathan McKinney**
 - 1. 2022-2023 Committee Chair Selection**
 - C. Secretary Treasurer – Frank DiPaolo**
 - 1. Financials – 12/31/2021**
 - 2. Ad-Hoc Committee Review of FGFOA Policy and Procedures Document**
 - D. Executive Director – Paul Shamoun**
 - 1. Membership Report**
 - 2. Investment Report**
 - 3. Annual Conference Pricing Adjustment**
 - 4. 2021 Audit**
- V. Committee Chair**
 - A. Certification Committee – Jeremy Baker**
 - 1. Ethics Exam Alternative for CGFO**
 - 2. Proctors for Certification Exam**
 - 3. Subject Matter Expert's for Review**
 - 4. Certification Committee Update**
 - B. Conference Host Committee – Sharon Almeida**
 - 1. Update**

C. Conference Program Committee – Nicole Jovanovski

1. Sub-Committee Progress

D. Education and Webinar Committee – Rebecca Schnirman

1. Update

E. Legislative Committee – Stephen Timberlake

F. Member and Leadership Development Committee – Lorrie Arevalo

1. Mentor Program Meetup Schedule and Topic Update

G. 2022 School of Governmental Finance Committee – Nicole Gasparri

1. Sub-Committee Progress

2. Hospitality Suite at the SOGF

3. Welcome Event and Emerging Leader Events

4. Ethics at SOGF

H. Technical Resources Committee – Ryan Bernal

1. Update

VI. Other Business

VII. Next Meeting – June 24, 2022 – FGFOA Annual Conference at Rosen Shingle Creek

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
BOARD OF DIRECTORS MEETING MINUTES
February 4, 2022

The meeting of the FGFOA Board of Directors took place at Hotel Indigo in Gainesville, on Friday, February 4, 2022.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Shannon Ramsey-Chessman, Chief Deputy Clerk, Clerk of the Circuit Court and Comptroller, Palm Beach County

President – Elect, Jonathan McKinney, Finance Director, City of Mount Dora

Director, Melissa Burns, Director of Finance, City of Atlantic Beach

Director, Bryan Cahen, Budget Director, City of Weston

Director, Rip Colvin, Executive Director, Justice Administrative Commission

Director, Missy Licourt, Budget Director, St. Johns River Water Management District

Director, Bill Spinelli, Chief Financial Officer, Brevard County Sheriff's Office

Director, Kelly Strickland, Director of Financial Administration, City of Sarasota

IMMEDIATE PAST PRESIDENT

Jamie Roberson, Director of Finance & Accounting, Osceola Clerk of Court & Comptroller

COMMITTEE CHAIRS

Jeremy Baker, Certification

Nicole Jovanovski, Conference Program

Stephen Timberlake, Legislative

Nicole Gasparri, SOGF 2022

CHAPTER PRESIDENTS

Melissa Licourt

STAFF

Paul Shamoun, Florida League of Cities

Jill Walker, Florida League of Cities

CALL TO ORDER

There being a quorum, President Ramsey-Chessman called the February 4, 2022, meeting of the FGFOA Board of Directors to order at 9:00 am.

PRESIDENT REPORT

Minutes

Mrs. Ramsey-Chessman presented the minutes from the October 20, 2021, December 6, 2021, and January 6, 2022 FGFOA Board meetings for review. There were grammatical corrections noted on the October 20, 2021 minutes.

Mr. Colvin moved, seconded by Mr. McKinney, to accept the minutes with grammatical corrections from the October 20, 2021, as presented for the December 6, 2021, and January 6, 2022 meetings. Motion passed unanimously.

Replace Mark Parks on FGFOA BOD

Mrs. Ramsey-Chessman reviewed the by-laws regarding a vacancy on the Board requiring the Nominating Committee to solicit nominees and appoint an individual to serve in that seat until the next scheduled election, subject to confirmation by the Board of Directors by majority vote. Since the election process for the 2022-2023 Board will begin soon, she recommended the vacant director position be filled during that process rather than duplicating this process now to fill a vacancy.

Mr. McKinney moved, seconded by Mr. Colvin, to wait to fill this vacancy until the normal nomination process for the 2022-2023 election cycle begins. Motion passed unanimously.

Appointment to the Lifetime Achievement Award Committee

Mrs. Ramsey-Chessman reviewed the requirement to serve on the Lifetime Achievement Award Committee and recommended the following people to serve: Mary-Lou Pickles, Past President; Jeff Smith, Past President; Jonathan McKinney, President-Elect; Rip Colvin, current Board member; Nicole Gasparri, member at-large.

Mrs. Roberson moved, seconded by Mr. Cahen, to approve the list of appointments to serve on the Lifetime Achievement Award Committee as presented. Motion passed unanimously.

EXECUTIVE DIRECTOR REPORT

50th Anniversary for FACC Resolution

Mr. Shamoun summarized the history and connection FGFOA has with the Florida Association of City Clerks and asked the Board to consider approving the resolution to celebrate the 50th anniversary of FACC.

Mrs. Chessman moved, seconded by Ms. Burns, to approve the resolution celebrating the 50th Anniversary of FACC as presented. Motion passed unanimously.

Procedures for Transacting, Recording, and Reporting Financial Activities

Mr. Shamoun reviewed the current procedure for Transacting, Recording, and Reporting Financial Activities which does not allow cash balances to exceed the FCID insured amount (currently \$250,000). However, due to the COVID crisis FGFOA has pivoted to an online training which resulted in a significant decrease in expenses and increase in cash balance. FGFOA's current cash account balance is over \$450,000. His recommendation is to temporarily allow the balance to be above the FDIC insured amount while an in-depth review and financial analysis can be completed. This will allow for a holistic review of all programs, incomes and expenses.

Mr. Colvin moved, seconded by Mrs. Roberson, to temporarily suspend the current policy and allow the cash balance to be above the FDIC insured amount. Motion passed unanimously.

2022 GFOA Annual Conference

Mr. Shamoun stated that historically, the incoming FGFOA President attends the GFOA Annual Conference along with the Executive Director. The expenses for this trip are covered by FGFOA. However, due to COVID, the GFOA, canceled their in-person conference for the past 2 years. There was some discussion about allowing the current and immediate past presidents to also attend this year. After additional discussions, Vice President McKinney and Immediate Past President Roberson have chosen to attend. A budget amendment was presented to increase the budget for GFOA annual conference attendance from \$5,500 to \$11,000.

Mrs. Strickland moved, seconded by Ms. Licourt, to approve the increased budget from 5,500 to \$11,00 approving for Immediate Past President Roberson and Vice President McKinney to attend the GFOA conference in 2022. Motion passed unanimously.

COMMITTEE CHAIR REPORT

Conference Host Committee

Mr. Spinelli presented the Conference Host Committee report noting the committee is presenting two options for an attendee “welcome gift” at the 2022 FGFOA Annual Conference. The first option is an insulated tumbler and the second is a laptop bag. The cost and shipping times are still being confirmed and may affect the final decision on which gift to choose.

Mr. Colvin moved, seconded by Mr. McKinney, to allow the committee to make the final decision once all information has been gathered. Motion passed unanimously.

Conference Program Committee

Mrs. Jovanovski presented the Conference Program Committee noting ongoing difficulty in communications with committee members and speakers due to effects from Covid. There are some sessions and speakers yet to be filled, but Mrs. Jovanovski presented the program as it stands today seeking feedback for a final master schedule.

Mrs. Roberson moved, seconded by Mr. Cahen, to approve the Annual Conference program sessions as presented with updates to follow. Motion passed unanimously.

NEXT MEETING

The next meeting of the Board of Directors will be held on April 8, 2022. The is the Bohemian Hotel Celebration, Autograph Collection in Celebration. It will be held in conjunction with the Leadership Class V.

ATTEST:

Frank DiPaolo, Secretary/Treasurer



Florida Government Finance Officers Association, Inc.
2021-2022 Board of Directors – President-Elect
Agenda Item

2021-2022
BOARD OF DIRECTORS

OFFICERS
President

Shannon Ramsey-Chessman

President-Elect
Jonathan McKinney

Secretary/Treasurer
Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Rip Colvin

Missy Licourt

Mark Parks

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: 2022-2023 Committee Chairs

Executive Summary, Explanation or Background:

As the incoming President I have selected the Chairs for our 2022-2023 committees. Please find my selections attached.

Recommended Action:

For review and approval

Jonathan McKinney

Jonathan McKinney, President-Elect

March 28, 2022

Date



FGFOA Committee Chairs 2022-2023

Certification Committee

Jeremy Baker

Palm Beach County
Grants & Capital Analyst
3201 Electronics Way
West Palm Beach, FL 33407-4618
Work (561) 276-1264
jbaker3@pbcgov.org

Board Liaison: Bill Spinelli

Staff Liaison: Karen Pastula

Conference Host Committee

Sharon Almeida, CGFO

Assistant Controller
Town of Wellington
12300 Forest Hill Blvd
Wellington, FL 33414-5785
Work (561) 753-5267 Cell (863) 254-7155
salmeida@wellingtonfl.gov

Board Liaison:

Staff Liaison: Jill Walker

Conference Program Committee

Lorrie Arevalo (FY22-23)

Fiscal Analyst
Hillsborough County
601 E. Kennedy Blvd.
Tampa, FL 33602
Work (813) 272-6575 Cell (352) 348-2244
Home (813) 938-4797
SimmonsLe@HillsboroughCounty.org

Board Liaison: Rip Colvin

Staff Liaison: Karen Pastula

Education & Webinar Committee

Rebecca Schnirman

Director of Financial & Support Services
Palm Beach County
2700 6th Ave S
Lake Worth, FL 33461-4727
Work (561) 966-6650 Cell (561) 308-0694
rschnirman@pbcgov.org

Board Liaison: Melissa Burns

Staff Liaison: Karen Pastula

Legislative Committee

Stephen Timberlake

Special Projects Manager
City of Boca Raton
201 W Palmetto Park Rd
Boca Raton, FL 33432-3730
Work (561) 393-7729 Cell (813) 210-4729
sttimberlake@myboca.us

Board Liaison: Kelly Strickland

Staff Liaison: Karen Pastula

Member & Leadership Development Committee

Board Liaison: Bryan Cahen

Staff Liaison: Karen Pastula

2022 SOGF Committee

Nicole Gasparri

Director of Strategic Management and Prof. Development
Clerk of the Circuit Court & Comptroller, Palm Beach
301 North Olive Avenue Rm 902-1
West Palm Beach, FL 33401
Work (561) 355-3429
ngasparri@mypalmbeachclerk.com

Board Liaison: Melissa Licourt

Staff Liaison: Karen Pastula

Technical Resources Committee

Derek H. Noonan, Audit Manager

Auditor General, State of Florida
111 West Madison Street, Rm 401-P
Tallahassee, FL 32399-1450
Office (850) 412-2864
Dereknoonan@aud.state.fl.us

Board Liaison: Olga Rabel

Staff Liaison: Jill Walker



Florida Government Finance Officers Association, Inc.
2021-2022 Board of Directors – Secretary-Treasurer
Agenda Item

2021-2022
BOARD OF DIRECTORS

OFFICERS
President

Shannon Ramsey-Chessman

President-Elect
Jonathan McKinney

Secretary/Treasurer
Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Rip Colvin

Missy Licourt

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: Financials

Executive Summary, Explanation or Background:

Attached are the FGFOA Financial statements ending 12/31/2021.

Recommended Action:

For review and approval

Frank DiPaolo
Frank DiPaolo, Secretary-Treasurer

March 8, 2022
Date

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Comparative Statement of Financial Position

December 31, 2021, September 30, 2021, June 30, 2021, March 31, 2021, and December 31, 2020

	31-Dec-21	30-Sep-21	30-Jun-21	31-Mar-21	31-Dec-20
ASSETS					
Current Assets:					
Cash - Capital City Bank	\$ 520,735	619,846	462,242	394,067	307,517
Investments - Vanguard	16,722	16,721	16,721	16,720	16,720
Investments - CD's	195,039	195,032	195,022	195,011	193,636
Accounts Receivable	440	2,365	400	290	1,250
Interest Receivable	405	279	152	26	1,107
Prepaid Expenses	0	0	5,819	0	0
Prepaid Conference Expenses	4,811	4,811	0	0	0
Prepaid School of Gov Finance Expenses	0	3,705	0	0	0
Deposits	51,858	32,808	32,108	11,335	1,500
Total Current Assets	\$ 790,010	875,567	712,464	617,449	521,730
Equipment:					
Computer Equipment	\$ 2,162	2,162	2,162	2,162	2,162
Less: Accumulated Depreciation	(2,035)	(2,003)	(1,971)	(1,939)	(1,907)
Net Equipment	\$ 127	159	191	223	255
Other Assets:					
Deposits	\$ 2,500	7,750	7,750	16,138	16,138
Prepaid	0	0	0	0	0
Total Other Assets	\$ 2,500	7,750	7,750	16,138	16,138
Total Assets	\$ 792,637	883,476	720,405	633,810	538,123
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Deferred Revenues	\$ 0	126,870	550	117,310	0
Accounts Payable	51,300	45,873	78,053	32,721	39,510
Total Current Liabilities	\$ 51,300	172,743	78,603	150,031	39,510
Unrestricted Net Assets	\$ 741,337	710,733	641,802	483,779	498,613
Total Liabilities and Unrestricted Net Assets	\$ 792,637	883,476	720,405	633,810	538,123

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Activities
For the Six Months Ended December 31, 2021

	QTR 1	QTR2	---ACTUAL---	QTR 4	YTD	---BUDGET---	---BUDGET---	---BUDGET---
	1-July-21	1-Oct-21	QTR 3	1-Apr-22	1-Jul-21	AMENDED	%	VARIANCE
	to	to	1-Jan-22	to	to	1-Jul-21	OF	YEAR
	30-Sept-21	31-Dec-21	to	30-Jun-22	30-Jun-22	to	BUDGET	TO
			31-Mar-22			30-Jun-22	SPENT	DATE
REVENUES								
Membership Dues	\$ 110,650	10,500	0	0	121,150	150,000	81%	(28,850)
Investment Income	138	133	0	0	271	4,000	7%	(3,729)
Annual Conference	0	0	0	0	0	675,500	0%	(675,500)
School of Governmental Finance	0	131,309	0	0	131,309	138,405	95%	(7,096)
Pre Conference Seminar	0	0	0	0	0	35,000	0%	(35,000)
Leadership FGFOA	0	0	0	0	0	19,900	0%	(19,900)
Boot Camps	0	13,200	0	0	13,200	39,600	33%	(26,400)
CGFO Fees	13,115	1,885	0	0	15,000	36,000	42%	(21,000)
On-Line Learning	0	0	0	0	0	3,300	0%	(3,300)
Miscellaneous Income	0	0	0	0	0	0	0%	0
TOTAL REVENUES	\$ 123,903	157,027	0	0	280,930	1,101,705	25%	(820,775)
EXPENSES								
Professional Services:								
Florida League of Cities, Inc.	\$ 32,188	32,187	0	0	64,375	129,000	50%	64,625
Auditor Fees	0	0	0	0	0	10,250	0%	10,250
Total - Professional Services	\$ 32,188	32,187	0	0	64,375	139,250	46%	74,875
Meeting Expenses:								
Board of Directors	\$ 2,601	5,942	0	0	8,543	30,500	0%	21,957
Strategic Planning	0	0	0	0	0	3,500	0%	3,500
GFOA Conference	0	0	0	0	0	5,500	0%	5,500
GFOA Reception	0	0	0	0	0	5,500	0%	5,500
Total - Meeting Expenses	\$ 2,601	5,942	0	0	8,543	45,000	19%	36,457

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Activities

For the Six Months Ended December 31, 2021

	-----ACTUAL-----		-----BUDGET-----		BUDGET--		BUDGET--
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%
	1-July-20	1-Oct-20	1-Jan-21	1-Apr-21	1-Jul-20	1-Jul-20	OF
	to	to	to	to	to	to	BUDGET
	30-Sept-20	31-Dec-20	31-Mar-21	30-Jun-21	30-Jun-21	30-Jun-21	SPENT
							VARIANCE
							TO
							DATE
Training/Education:							
Conference Expenses	\$ 0	0	0	0	0	700,900	0%
School of Governmental Finance	0	72,689	0	0	72,689	141,350	51%
Pre Conference Seminar	0	0	0	0	0	32,000	0%
Leadership FGFOA	0	0	0	0	0	60,950	0%
Boot Camps	0	7,078	0	0	7,078	30,400	23%
CGFO Expenses	0	3,003	0	0	3,003	28,000	11%
NASBA Fees	0	0	0	0	0	3,000	0%
On-Line Learning	0	0	0	0	0	2,500	0%
Local Chapter Support	8,333	0	0	0	8,333	8,000	104%
							(333)
Total - Training/Education	\$ 8,333	82,770	0	0	91,103	1,007,100	9%
							915,997
Standing Committees:							
Standing Committee Meetings	0	627	0	0	627	1,000	63%
All Committee Meetings @ Conference	0	0	0	0	0	7,000	0%
							7,000
Total - Standing Committees	\$ 0	627	0	0	627	8,000	8%
							7,373
Communication to Members:							
Internet Homepage	0	165	0	0	165	500	33%
Postage & Mailing	448	0	0	0	448	1,000	45%
Printing & Duplicating	0	12	0	0	12	3,000	0%
							2,988
Total - Communication to Members	\$ 448	177	0	0	625	4,500	14%
							3,875

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Activities

For the Six Months Ended December 31, 2021

	---ACTUAL---					---BUDGET---	---BUDGET---	---BUDGET---
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-21	1-Oct-21	1-Jan-22	1-Apr-22	1-Jul-21	1-Jul-21	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-21	31-Dec-21	31-Mar-22	30-Jun-22	30-Jun-22	30-Jun-22	SPENT	DATE
Administrative Expenses:								
Insurance Expense	\$ 4,211	0	0	0	4,211	5,000	84%	789
List Serve	1,375	0	0	0	1,375	3,000	46%	1,625
Filings & Registrations	0	0	0	0	0	100	0%	100
Staff Travel	0	0	0	0	0	3,500	0%	3,500
Miscellaneous Expense	1,686	397	0	0	2,083	3,500	60%	1,417
Credit Card and Bank Fees	4,098	4,291	0	0	8,389	30,000	28%	21,611
Depreciation	32	32	0	0	64	200	32%	136
Total - Administrative Expenses	\$ 11,402	4,720	0	0	16,122	45,300	36%	29,178
TOTAL EXPENSES	\$ 54,972	126,423	0	0	181,395	1,249,150	15%	1,067,755
Increase (Decrease) in Unrestricted Net Assets	\$ 68,931	30,604	0	0	99,535	(147,445)	-68%	246,980
Unrestricted Net Assets, Beginning of Period	\$ 641,802	710,733	741,337	741,337	641,802	641,802	100%	0
Unrestricted Net Assets, End of Period	\$ 710,733	741,337	741,337	741,337	741,337	494,357	150%	246,980

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Supplemental Information

For the Six Months Ended December 31, 2021

Accounts Receivable:

Registration Fees	440	Boot Camp
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Total Accounts Receivable	<u><u>440</u></u>	
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Prepaid Expenses:

Insurance	0
PO Box Rental	0
List-serve	<u>0</u>

Total Prepaid Expenses	<u><u>0</u></u>
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SOGF:

Welcome Bags	0
Insurance	<u>0</u>

Total SOGF Prepaid Expenses	0
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CONFERENCE:

Insurance	<u>4,811</u>
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Total CONFERENCE Prepaid Expenses	4,811
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Deposits:

Current:

Universal Studios Orlando	31,108	2022 Annual Conference
Rosen Shingle Creek	1,000	2022 Annual Conference
Hull & Associates	5,250	Leadership Conference - Date to be Determined
Hilton Hotel Daytona	10,000	2021 SOGF Hotel Deposit
Trusted Speakers	2,000	2022 Annual Conference
Bohemian Celebration	2,500	Leadership - April 2022

Non-Current:

Rosen Shingle Creek	1,000	2023 Annual Conference
Diplomat Hotel	1,500	2025 Annual Conference

Total Deposits	<u><u>54,358</u></u>	
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FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Supplemental Information

For the Six Months Ended December 31, 2021

Accounts Payable:

Members	0	Refunds
Vendors	0	Various
FLC	51,300	Fees and Expenses
Total Accounts Payable	<u>51,300</u>	

Miscellaneous Expense:

HootSuite	100	Social Media Account
HiTouch	480	Supplies
Awards4U	1,403	President & Chair plaques
CCNJOBFAIRS	<u>100</u>	FGFOA Membership Committee Chair for Broward Job Fair
Total Miscellaneous Expense	<u>2,083</u>	

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Cash Flows

For the Six Months Ended December 31, 2021

Cash Flows From Operating Activities

Receipts from Members and Associates	\$	233,370
Receipts from Exhibitors and Hotel Sites		46,699
Interest and Dividends		18
Fees Paid to Florida League of Cities		(105,235)
Payments to Vendors		<u>(116,341)</u>

Net Cash Provided by Operating Activities \$ 58,511

Cash Flows from Investing Activities

Proceeds from Investments	\$	84,480
Purchase of Investments		<u>(84,497)</u>

Net Cash Used by Investing Activities \$ (17)

Net Increase in Cash and Cash Equivalents \$ 58,494

Cash and Cash Equivalents-Beginning of Period \$ 478,963

Cash and Cash Equivalents-End of Period \$ 537,457

Reconciliation of Increase in Net Assets to Net Cash

Provided by Operating Activities

Increase in Net Assets	\$	99,535
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation		64
Increase in Accounts Receivable		(293)
Decrease in Prepaid Expenses		1,008
Increase in Deposits		(14,500)
Decrease in Accounts Payable		(26,753)
Decrease in Deferred Revenues		<u>(550)</u>

Net Cash Provided by Operating Activities \$ 58,511

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 Annual Conference

For the Six Months Ended December 31, 2021

REVENUE COMPARISON	# of Reg	2022 ACTUAL	2022 BUDGET	VARIANCE
OTHER REVENUE				
Exhibitor Fees		0	210,000	(210,000)
Extra Tickets All Events		0	2,000	(2,000)
Golf		0	6,000	(6,000)
Cancellation Fees		0	1,000	(1,000)
Ethics Course Income		0	20,000	(20,000)
Room Credits		0	13,500	(13,500)
Hotel Commissions		0	55,000	(55,000)
TOTAL OTHER REVENUE		0	307,500	(307,500)
REGISTRATIONS				
Member Registrations		0	295,000	(295,000)
Member Late Registrations		0	9,000	(9,000)
Associate Registrations		0	44,000	(44,000)
Associate Late Registrations		0	4,000	(4,000)
Non-Member Registrations		0	15,000	(15,000)
Non-Member Late Registrations		0	1,000	(1,000)
TOTAL REGISTRATIONS		0	368,000	(368,000)
TOTAL REVENUES		0	675,500	(675,500)
EXPENSE COMPARISON				
INSTRUCTIONAL				
Equipment Rental		0	40,000	40,000
Speaker per diem/honorarium		0	15,000	15,000
Refreshment Breaks		0	160,000	160,000
Tuesday Business Luncheon		0	45,000	45,000
Monday Lunch		0	25,000	25,000
TOTAL INSTRUCTIONAL EXPENSE		0	285,000	285,000
SPECIAL EVENTS				
Golf Tournament		0	6,000	6,000
Opening Ceremony		0	500	500
Association Night		0	35,000	35,000
Ethics Course Expenses		0	15,000	15,000
Tuesday Event		0	100,000	100,000
Hospitality Food, Beverages & Supplies		0	35,000	35,000
President's Reception		0	15,000	15,000
Emerging Leaders Reception		0	6,000	6,000
TOTAL SPECIAL EVENTS EXPENSE		0	212,500	212,500
SPECIAL CONFERENCE EXPENSES				
Room Rate Buy Down		0	81,900	81,900

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 Annual Conference

For the Six Months Ended December 31, 2021

Host Committee	0	1,000	1,000
Welcome Bags	0	5,000	5,000
Speaker Gifts	0	3,500	3,500
Transportaion	0	8,500	8,500
TOTAL SPECIAL CONFERENCE EXPENSES	0	99,900	99,900
REGISTRATION/MAILINGS			
Postage/Shipping	0	500	500
Printing/Duplicating	0	6,000	6,000
Supplies	0	2,000	2,000
TOTAL REGISTRATION/MAILING EXPENSE	0	8,500	8,500
EXHIBITOR			
Security	0	2,500	2,500
Service	0	22,000	22,000
TOTAL EXHIBITOR EXPENSES	0	24,500	24,500
STAFF EXPENSES	0	15,000	15,000
OTHER			
Insurance	0	3,000	3,000
Internet Café - High Speed Connections	0	12,500	12,500
Miscellaneous	0	5,000	5,000
Meeting Planner Services	0	35,000	35,000
TOTAL OTHER EXPENSES	0	55,500	55,500
TOTAL EXPENSES	0	700,900	700,900
(DECREASE) IN NET ASSETS	0	(25,400)	25,400

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2021 School of Governmental Finance
For the Six Months Ended December 31, 2021

REVENUE COMPARISON

REGISTRATIONS	# of REG	2021 ACTUAL	2021 BUDGET	VARIANCE
Active Member Basic	30	7,800	12,500	(4,700)
Active Member Basic Late	14	4,200	1,450	2,750
Active Member Intermediate	33	8,250	15,000	(6,750)
Active Member Intermediate Late	12	3,480	1,450	2,030
Associate Member Basic	0	0	630	(630)
Associate Member Basic Late	1	365	0	365
Associate Member Intermediate	4	1,240	0	1,240
Associate Member Intermediate Late	1	350	0	350
Non Member Basic	15	5,775	750	5,025
Non Member Basic Late	8	3,400	0	3,400
Non Member Intermediate	13	4,745	770	3,975
Non Member Intermediate Late	6	2,430	0	2,430
Active Member Week	60	24,000	40,000	(16,000)
Active Member Week Late	12	5,280	2,200	3,080
Associate Member Week	3	1,575	1,575	0
Non Member Week	13	8,320	1,280	7,040
Non Member Week Late	5	3,400	0	3,400
Exhibitor Fees		43,600	54,000	(10,400)
Hotel Commissions		0	2,800	(2,800)
Room Credits		3,099	4,000	(901)
TOTAL REVENUES		131,309	138,405	(7,096)

EXPENSE COMPARISON

	2021 ACTUAL	2021 BUDGET	VARIANCE
Hospitality Suite	6,586	9,000	2,414
Refreshment Breaks	36,451	55,000	18,549
Welcome Reception	5,623	20,000	14,377
Emerging Leader Reception		4,000	4,000
Staff Travel	6,778	10,000	3,222
Exhibitor Decorator Service	4,210	0	(4,210)
Welcome Bags	2,161	0	(2,161)
Equipment Rentals	7,002	15,000	7,998
Speaker Expenses	326	0	(326)
Speaker Gifts	1,375	1,500	125
Postage/Mailing		100	100
Printing/Duplicating	536	1,000	464
Meeting Planning Services		6,500	6,500
Insurance	1,418	1,000	(418)
Service Fees		15,000	15,000
Security		2,000	2,000
Operating Supplies	223	1,250	1,027
TOTAL EXPENSES	72,689	141,350	68,661
(DECREASE) IN NET ASSETS	58,620	(2,945)	61,565

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2021-22 Bootcamps

For the Six Months Ended December 31, 2021

REVENUE COMPARISON

REGISTRATIONS	# of REG	ACTUAL	BUDGET	VARIANCE
Registration Fees	30	13,200	39,600	(26,400)
TOTAL REVENUES		13,200	39,600	(26,400)

EXPENSE COMPARISON

	ACTUAL	BUDGET	VARIANCE
Refreshment Breaks		9,000	9,000
Lunch	2,743	7,500	4,757
Printing and Duplicating	575	900	325
Speaker Expense	2,755	9,000	6,245
Staff Travel	0	500	500
Equipment Rent	1,005	3,000	1,995
Room Rental		500	500
TOTAL EXPENSES	7,078	30,400	23,322
INCREASE IN NET ASSETS	6,122	9,200	(3,078)

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2021-22 CGFO

For the Six Months Ended December 31, 2021

REVENUE COMPARISON

REGISTRATIONS	# of REG	ACTUAL	BUDGET	VARIANCE
Renewals	94	3,760	4,000	(240)
Application Fees	22	1,100	3,000	(1,900)
Review Courses	132	5,940	15,000	(9,060)
Exams	140	4,200	14,000	(9,800)
TOTAL REVENUES		15,000	36,000	(21,000)

EXPENSE COMPARISON

	ACTUAL	BUDGET	VARIANCE
Food and Beverage	684	13,000	12,316
Scantron Maintenance and Supplies	0	500	500
Printing and Mailing	335	1,500	1,165
Testing Fees	0	10,000	10,000
Equipment Rental	1,984	3,000	1,016
TOTAL EXPENSES	3,003	28,000	24,997
INCREASE IN NET ASSETS	11,997	8,000	3,997

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 Leadership FGFOA

For the Six Moths Ended December 31, 2021

REVENUE COMPARISON

	# of REG	ACTUAL	BUDGET	VARIANCE
REGISTRATIONS				
Registration Fees			19,900	(19,900)
TOTAL REVENUES		0	19,900	(19,900)

EXPENSE COMPARISON

	ACTUAL	BUDGET	VARIANCE
Hotel Fees		15,000	15,000
Breaks		3,500	3,500
Lunch		4,500	4,500
Dinner		7,500	7,500
Equipment Rentals		4,000	4,000
Awards		1,500	1,500
Printing/Duplicating		750	750
Speaker Expense		20,000	20,000
Meeting Planning Services		2,000	2,000
Staff Travel		2,200	2,200
TOTAL EXPENSES	0	60,950	60,950
(DECREASE) IN NET ASSETS	0	(41,050)	41,050

Florida Government Finance Officers Association, Inc.
2021-2022 Board of Directors
Secretary-Treasurer Agenda Item



**2021-2022
BOARD OF DIRECTORS**

OFFICERS
President

Shannon Ramsey-Chessman

President-Elect
Jonathan McKinney

Secretary/Treasurer
Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Rip Colvin

Missy Licourt

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: Ad Hoc Committee Review of FGFOA Policy and Procedures Document

Executive Summary, Explanation or Background:

At the February 4, 2022 Board meeting, President Chessman established an ad-hoc committee to review the FGFOA Policy and Procedures document and recommend changes, including expectations for Committee Chairs & Directors and meeting participation guidelines.

The committee is comprised of President-Elect John McKinney, Directors Melissa Burns, Bryan Cahen, and Rip Colvin, and Secretary/Treasurer Frank DiPaolo as Chair.

The committee met to discuss the current policy and procedures document and has proposed various revisions and additions to existing language. Each committee member conducted their own review and edits until there was a final document, incorporating all items discussed by the committee, and all proposed changes.

The following list summarizes the substantive changes and recommendations proposed by the committee:

- Accurate characterization of the role and responsibilities of the Immediate Past President
- Corrections throughout the document neutralizing gender
- Language providing for the delegation of Secretary/Treasurer duties to the FGFOA Executive Director and staff
- For Directors separating employment from a government entity, adjustment of the re-employment period from nine to six months and providing that the Officers may determine eligibility to continue service as Director during the period
- Board vacancy procedures, that should a vacancy occur on or after March 1, the seat shall be filled via the Nominating Committee / Slate Election process
- Allowing virtual attendance by Directors upon advance express authorization of the President; further providing that virtual attendance is sufficient for a quorum of the Board of Directors
- Updated the names of Standing Committees
- Complete revision of the Nominating Committee appointment process and terms of service
- Providing that Lifetime Achievement Awards must be approved by the Board of Directors; further providing that award consideration be based primarily on contributions to the FGFOA and promotion of the government finance profession



Florida Government Finance Officers Association, Inc.
2021-2022 Board of Directors
Secretary-Treasurer Agenda Item

- Clarified Officer/Director candidate eligibility and Nominating Committee procedures
- Removed legacy election language
- Various de minimis clarifications, updates, and revisions throughout documents for purposes of consistency and clarity

Attachments:

Final Draft Policy and Procedures (CLEAN)

Final Draft Policy and Procedures (WITH MARKUP)

Recommended Action:

Approve the recommended changes to the policy and procedures document.

Submitted by:

Frank DiPaolo, Secretary Treasurer
Name/Title

April 8, 2022
Date

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
POLICIES AND PROCEDURES
April 2022

PURPOSE

The Florida Government Finance Officers Association (FGFOA) is dedicated to being a professional resource by providing opportunities through education, networking, leadership, and information. To be a successful resource, FGFOA intends to focus on these four areas as follows:

- Education
 - Create balanced and cost-effective educational programs
 - Utilize various venues and methods of delivery
 - Develop and maintain cooperative training partnerships
- Networking
 - Establish a network of membership expertise
 - Establish relationships with other organizations
 - Establish partnerships between Chapters
- Leadership
 - Provide opportunities for individual development
 - Recognize members as governmental finance experts
 - Recruit, mentor, and promote leaders within FGFOA
 - Recognize member achievements
- Information
 - Maximize technology resources
 - Enhance information delivery
 - Communicate technical and legislative issues

The Board of Directors provides general leadership and guidance for the FGFOA and its committees with the following purposes:

- To promote and improve the quality of financial accountability, management, and communication by and for all governmental units in the State of Florida;
- To provide training for government finance professionals in technical finance related areas, organizational behavior, and other aspects of public financial management;
- To provide overall planning and direction for the FGFOA's growth and development;
- To be available as an information resource for the membership of the FGFOA;
- To provide individual contact to members, to consider the ideas of individual members, and to bring forth appropriate ideas and issues to the full Board for consideration;
- To provide direction and to interact with standing and special committees and task forces;
- To encourage professional interaction through the exchange of ideas and information among governmental units represented by FGFOA members; and
- To undertake or initiate new programs that are designed to expand educational opportunities and to recognize and promote the functional resources and professional capacity of the FGFOA.

Board of Directors

The Board of Directors is comprised of the President, President-elect, Secretary/Treasurer, Immediate Past President (non-voting member), and eight at-large Directors who are elected by the active members of the FGFOA. Their responsibilities are described in the following paragraphs.

President – Serves as the Chief Executive Officer of the FGFOA, presides over Board meetings, develops the agenda for Board meetings, and guides the FGFOA in the accomplishment of its overall goals and objectives.

President-elect – Serves in the absence of the President during their term of office; serves as Chapter Relations Officer; assists the President with Standing Committee liaison responsibilities; may serve as Chair of Ad-hoc Committees as determined by the President; and proposes general goals and objectives for the coming year as President. Recommends Standing Committee Chairs and proposes an operating budget for their year as President.

Secretary/Treasurer – Serves as the official record keeper and is responsible for overseeing the financial affairs of the FGFOA, including its financial policies and procedures provided for in the Procedures for Transacting, Recording, and Reporting FGFOA Financial Activity and the Statement of Investment Policy; reports quarterly to the Board on various financial activities. Specific duties of the Secretary/Treasurer shall include:

- Ensures the complete recording and/or taking notes of all proceedings at the Board meetings. No later than one month after the Board meeting, the Secretary/Treasurer shall submit to the Board full minutes of the previous Board meeting(s). Such minutes shall be included in the agenda of the next Board meeting for consideration and approval by the Board of Directors.
- Advise Chapters regarding continuing professional education (CPE) requirements to ensure Chapters are appropriately documenting CPE in accordance with State Board of Accountancy rules.
- Advise Chapters of financial reporting requirements. The balance sheets, income statements, and other statements as requested of each Chapter for the previous fiscal year shall be filed with the Secretary/Treasurer no later than August 15th of each year.
- Annually revise and/or distribute a Chapter Manual to each existing Chapter and to members seeking to establish a chapter in their locality. At a minimum, the Chapter manual will address CPE requirements, By-laws, and selected financial, tax, and insurance matters.
- Coordinate the audit of the FGFOA's annual financial statements.
- File appropriate State and federal forms, such as IRS Form 990.

Delegation: any of the preceding duties and responsibilities may be delegated by the Board of Directors to the FGFOA Executive Director. Upon such delegation, it

shall be the Executive Director's responsibility to comply with all timeline requirements specified herein. Any such agenda, minutes, financial statements, or other documents/reports must be approved by the President or Secretary/Treasurer, as appropriate, prior to distribution.

Immediate Past President – Serves as an active non-voting member of the Board. May serve on Ad-Hoc Committees at the pleasure of the president.

Director – Provides general leadership to the FGFOA, serves as liaison to a designated Standing Committee, and serves as Chair of Ad-hoc Committee as determined by the President.

Responsibilities of Board Members

All Board members serve as liaison to individual members by assisting as needed and bringing issues and other matters raised by the membership to the Board. In addition, Board members may be requested to assume other responsibilities as directed by the President.

All Board members are individuals who work for governmental entities within the State of Florida. Because they come from a variety of governmental entities, each Board member brings unique knowledge and experience. If a Board member should cease to work for a Florida governmental entity, they will have six (6) months from the date of termination of employment to be re-employed by another Florida governmental entity. If after six (6) months the Board member is not a working employee of a governmental entity within the State of Florida, they will be required to resign from the Board of Directors. If a member becomes self-employed or accepts employment outside of government, and is seeking employment in the field of government finance, the Officers shall determine whether they may continue to serve as Director.

All Board members are expected to fully participate in the Board meetings and FGFOA activities, and to complete projects as assigned. If a Board member fails to fulfill their responsibilities or fails to attend three consecutive meetings (any venue) or fails to attend 2/3 of the scheduled meetings (any venue), they will be required to resign from the Board of Directors unless there are extenuating circumstances approved by majority vote of all members of the Board of Directors.

On or after the effective date of a resignation of the Secretary-Treasurer or Director, the Nominating Committee shall solicit nominees and appoint an eligible individual to serve in that seat until the next scheduled election, subject to confirmation by the Board of Directors by majority vote. If a vacancy occurs on or after March 1, the seat will be filled pursuant to the normal Nominating Committee procedures/slate election process. The President and President-Elect seats may only be filled through the nomination/slate and succession procedures.

Meetings of the Board of Directors

Regular and special meetings of the FGFOA Board of Directors will be scheduled by the President. Board members may attend in-person or virtually to participate in discussions

and vote on issues before the Board. Virtual attendance must be authorized by the President in advance of a meeting.

The Board of Directors shall have regular meetings approximately once a quarter. Any Board member or committee chair who is unable to attend must notify the President as soon as they are aware that they will be unable to attend. Each FGFOA Chapter President is invited to attend and encouraged to participate in Board meetings. Board meetings are open to all FGFOA members, although participation may be limited depending on the time constraints and at the President's discretion. Roberts Rules of Order shall be used to govern the conduct of all official meetings, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures. However, in order to create a less formal environment, such rules shall be applied at the discretion of the President.

At least three weeks prior to each regular Board meeting, each Standing Committee Chair is required to submit to the President a report on the activities since the last report/Board meeting, plans for the upcoming period, and any action items requiring Board approval.

Any Chapter President desiring to place an item on the agenda for Board consideration may do so by submitting the items in writing to the President no later than three weeks prior to the Board meeting. The agenda shall be distributed at least one week prior to the meeting date to all Board members, committee chairs, and chapter presidents along with committee reports and supporting materials.

The President may call for a special Board meeting as circumstances or events may require. Any member of the Board of Directors may also request the President to call a special Board meeting. If the President does not call a special Board meeting within three weeks of such request, any Officer may do so with the written consent of at least five other Board members. In the event of a special Board meeting, all Board members must be notified at least twenty-four (24) hours in advance.

A quorum of the Board must be present in order to hold a regular or special Board meeting. A quorum is comprised of a majority of the Board, constituted by the physical/virtual presence of six members, at least one of which shall be an officer. Any vote taken by the Board must be approved by a majority of the members present to pass, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures; however, no motion shall be passed unless at least six Board members vote on such motion.

Committees

Standing Committees – Established by the Board of Directors on a continuing basis and include the following: Certification (CGFO), Conference Host, Conference Program, Legislative, Education and Webinar, Member & Leadership Development, School of Governmental Finance, and Technical Resources. In establishing a Standing Committee, the Board of Directors will determine the need and purpose for the Standing Committee's existence consistent with the FGFOA's goals and objectives. The Board of Directors will also set forth the long-range direction for each Standing Committee. Standing Committees may be changed from time to time to meet the needs of the FGFOA.

Standing Committees are composed of active and associate members. The FGFOA actively encourages member participation in the various Standing Committees as these committees provide the talent and resources to enable the Board of Directors to meet FGFOA's goals.

Audit Committee – The Committee, comprised of the immediate Past President, the Secretary/Treasurer, and one At-Large Director selected by the President, recommends the selection of an external auditor, and coordinates the preparation of the annual financial audit of the FGFOA. This Committee may also be called upon by the President or the Board of Directors to oversee other financial, tax, and liability issues affecting the FGFOA.

Nominating Committee – There shall be a Nominating Committee consisting of nine members, including the President, Immediate Past President as Chairperson, President-elect, and six other members serving three-year terms. Each year, the President-elect shall appoint two members to serve on the committee. Members shall be appointed to a three-year term and such members should possess a knowledge of committee activities, local chapters, and functions of the Board of Directors. In making these selections, the President-elect shall give consideration of the composition of the Committee and attempt to select members that will provide a cross-sectional representation of the Association in terms of professional disciplines, government types, sizes, and geographical locations, as well as appropriate demographic representation. If an appointed committee member resigns or otherwise vacates their position on the committee, the appointing Officer will appoint a replacement to fill the position for the remainder of their term. No committee member shall be automatically re-appointed; when the three-year term ends, they are no longer a member of the committee unless re-appointed by the then President-elect. Appropriate policies and procedures for the nomination and election of Board members shall be adopted by the Board, consideration of which must be given to demographic representation, geographical area of representation, size and type of government, and certifications including but not limited to Certified Government Finance Officer (CGFO) and Certified Public Accountant (CPA).

Lifetime Achievement Award Committee – Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee shall consist of an Officer, a current Board member, two Past Presidents of the FGFOA, and one FGFOA member at large.

Award Nomination Criteria:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. FGFOA members who are retired may also be considered.
2. Have served the FGFOA as an Officer, Director, Committee Chairperson, or Chapter President.
3. Have made a significant and specific contributions to the growth or enhancement of the profession.
4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

Additionally, consideration for the award shall not be based solely on one's sense of altruism or community service in general. Nominees will be evaluated primarily on their contributions to the FGFOA and promotion of the government finance profession.

From the nominations received, the selection committee may recommend one candidate annually, but will do so only when the committee concludes that the nomination meets the established criteria. The recommendation for the Lifetime Achievement award must be presented to the Board of Directors for approval. The selection will be announced at the Annual Conference, and appropriate honors will be bestowed.

Ad-hoc Committees – Appointed by the President as needed and serve for a specific purpose on an annual basis or for a limited period of time.

Standing Committee Requirements

Each Standing Committee Chair is appointed for a one-year term as recommended by the President-elect for his/her year as President and confirmed by the Board of Directors. Standing Committee Chairs must be active FGFOA members. An associate member cannot be a Standing Committee Chair, or Subcommittee Chair. Each Standing Committee will have a Director liaison assigned by the President. Standing Committee Chairs should actively involve the Board liaison in Committee meetings and communications. Each Standing Committee Chair will work with the incoming President to set forth the initiatives for the upcoming year. Standing Committee Chairs are strongly encouraged to attend the quarterly Board meetings to gain a better understanding of FGFOA needs and the Standing Committee Chair's responsibilities. Standing Committee Chairs are required to submit periodic reports to the Board of Directors and a summary report to the membership at the annual business meeting. At least three weeks prior to a Board meeting, the Standing Committee Chair shall provide the quarterly report and any agenda requests/recommendations.

Standing Committees will establish objectives to include specific projects and activities on an annual basis. As appropriate, the Board of Directors or the President may direct or suggest that Standing Committees study and make recommendations on certain projects, programs, or FGFOA policy positions. Standing Committees report at least quarterly to the Board on their activities and accomplishments. Standing Committees are not authorized to endorse programs, projects, or adopt a policy position on behalf of the Board or the FGFOA and are required to seek the Board's guidance in such matters.

Membership on Standing Committees is open to active, retiree, and associate members. To the extent that it is possible and/or practical, the majority of each committee should consist of active members with consideration given to each member's field of expertise, professional experience, and the geographical location, size and type of the member's employing governmental unit. The President-elect has an active role in the appointment process for selecting Standing Committee Chairs and new committee members and is responsible for the appointment of members to each of the committees that will serve during their term as President.

All prospective members must indicate a willingness to fully participate in the committee's activities. The President may specify the minimum number of members on each committee. Members are appointed for a one-year term, and are encouraged to

renew their committee membership annually by application to provide institutional knowledge and experience necessary for continuity.

The President can remove committee members for any reason. Vacancies for unexpired terms are appointed by the President. Standing Committees may meet in-person or virtually. Standing Committees function more effectively with in-person meetings; therefore, all Standing Committees are encouraged to have at least two in-person meetings. The number and type of committee meetings will be determined by the respective Standing Committee Chair in consultation with the Director liaison. Committee actions or recommendations should reflect the consensus of the members or the majority of those present at a regularly scheduled meeting.

Terms of Office

While the fiscal year runs from July 1 to the following June 30 of each year, the Officers, Directors, Standing Committee appointments shall begin at installation during the annual business meeting and end at the subsequent annual business meeting for their period of service. Regarding the terms of office, reference to "elections" in the Bylaws shall mean "date of installation."

Administration and Staffing

The Officers may delegate certain duties and responsibilities to the FGFOA Executive Director. Additionally, Standing Committee Chairs, with Board of Director's approval, may delegate certain duties and responsibilities to the FGFOA Executive Director. The FGFOA currently contracts with the Florida League of Cities, Inc. (the "League") in Tallahassee, Florida to provide staffing and office support. As an independent contractor, the League provides professional, planning, and administrative services under work plans approved by the FGFOA Board of Directors. The designation of the FGFOA's Executive Director is subject to the approval of the FGFOA Board of Directors.

FGFOA Membership

Membership Categories and Dues

FGFOA membership is available in one of five distinct categories: Active, Retiree, Associate, Student, and Life Honorary. The FGFOA's fiscal year begins July 1 and ends the following June 30 of each year. Membership fees will be established annually by the Board of Directors and are due and payable by the first day of the fiscal year, July 1. Any individual renewing their membership will have a thirty-day grace period (beginning July 1) during which to pay their dues. After July 31, the member will be given a courtesy final notice but they will be dropped from the current membership roster and will lose all privileges associated with membership until membership is renewed. New members are welcome to join at any time during the year; however, membership fees will not be prorated. Each member is responsible for notifying the FGFOA's office of changes in employment status, address, phone number, and similar member data. Life Honorary Membership, awarded in accordance with Article XI of the FGFOA Constitution and Bylaws, does not require the payment of annual membership dues.

Membership Inquiries

Members are encouraged to call upon the Officers, Directors, Committee Chairpersons and committee members on issues related to their specific responsibilities. Members of the Board are also available to provide general assistance and direct specific inquiries to the appropriate Officer, Director, Committee Chairperson, or staff member for additional assistance.

Through the FGFOA website (www.fgfoa.org) and other periodic communications, the FGFOA will provide information to members on how to initiate inquiries and to whom. All members are encouraged to submit information of general interest to the Board of Directors or appropriate Standing Committees.

Local Chapter Organizations

Eligibility for Recognition

Twelve or more active members may petition the Board of Directors for recognition as a local Chapter of the FGFOA. Applications for Chapter status must be submitted to the Board of Directors for approval. The Board shall have the sole discretion in recognizing local Chapters. Chapters are largely self-governed; however, the local Chapter's bylaws must be consistent with those of the FGFOA. Any Chapter by-law amendment must be presented to the Board of Directors for approval prior to the Chapter membership voting on such amendment. All Officers and Directors of the local Chapter must be active FGFOA members. An associate member cannot serve as an Officer of a local Chapter. Only one Chapter may exist in a single geographic area.

The Chapter shall notify the Secretary/Treasurer of its officers within thirty (30) days of their election, and the Secretary/Treasurer will communicate the election results to the Board of Directors. Local Chapters are responsible for their own financial affairs; however, the Chapter must file an annual financial report with the FGFOA Secretary/Treasurer no later than August 15 of each year. Such financial statements shall be for the previous fiscal year. Chapters may provide CPE under the auspices of the FGFOA and must comply with FGFOA's CPE reporting requirements.

Revocation of Chapter Status

A local Chapter's charter may be revoked with cause, provided the local Chapter has had an opportunity for a hearing before the Board of Directors. Revocation requires a two-thirds vote of the members of the full Board of Directors. The Board's decision is final and shall cancel all rights, interests, or privileges of the recognized chapter regarding its affiliation with the FGFOA.

Support Services to Local Chapters

The FGFOA will assist local Chapters in various support functions by providing mailing lists and notices, announcing meetings in the State newsletter, and providing other general support services as requested.

GFOA Representatives

The GFOA requests that each state association appoint GFOA representatives. The primary responsibility of a GFOA representative is to serve as GFOA's liaison with its members in their state. Additionally, representatives are responsible for keeping GFOA and their state association aware of each other's activities.

Representatives have several important duties to fulfill including:

- Serving GFOA members in their state by responding to requests for information and discussing the activities of the GFOA during their state association annual meetings or at various executive board or committee meetings of these organizations;
- Promoting membership in GFOA to finance officials in their state by making presentations about the benefits of membership in GFOA and providing brochures and other information to prospective members;
- Providing information to GFOA about the activities of their state association including copies of association newsletters, directories, news releases, publications and other information on developments that would be of interest to GFOA members nationwide;
- Notifying the GFOA staff liaison of state meetings of finance officers including the dates and locations of the meetings and agendas, if available; and
- Presenting GFOA awards to governments, if requested, or finding another GFOA member to make such a presentation.

Most of the duties listed above are performed by the FGFOA staff, except for the presentation of the GFOA awards to governments. For this purpose, each local chapter shall appoint one or more GFOA Representatives to help facilitate enough resources that are geographically diversified across the state. Each Chapter can determine how they appoint their representative(s) and the length of the terms. The names of their appointee(s) shall be submitted each year to the FGFOA prior to July 1st. The term shall be from July 1 – June 30 and persons can serve consecutive terms. There will be no travel reimbursement from the FGFOA, but the Chapters may elect to provide travel reimbursement, at their discretion.

Nomination and Election of Officers and Directors

The Nominating Committee shall have at least one virtual meeting prior to the initiation of the nomination process. The Nominating Committee shall have at least one meeting in person to review the candidates, unless the Nominating Committee Chair determines it is not necessary based on the candidates. However, if there are two or more candidates for Secretary/Treasurer, the in-person meeting is required. The Immediate Past President shall serve as the chair of the Nominating Committee. Upon appointment, the Nominating Committee shall actively solicit prospective candidates. All candidates will be required to complete an application form provided by the Nominating Committee. The Nominating Committee members shall not be permitted to apply for a Board position. Application forms submitted by each candidate shall be provided to the members of the Nominating Committee who will review each candidate's willingness to serve, eligibility and qualifications for holding office.

In considering prospective candidates, the Nominating Committee will review the Secretary/Treasurer & Board of Directors Applications and corresponding resumes and recommend a qualified member (one candidate) who is considered to be the best suited to serve in the office of Secretary/Treasurer and to recommend qualified members (one candidate for each open position) who is/are considered to be the best suited to serve as Director(s) regardless of race, gender or age. However, the Nominating Committee reserves the right request additional information, references, or conduct interviews.

In order to be eligible to serve as an Officer, the Nominating Committee may only consider candidates currently serving as a Director or have served as a Director within the past three years, and shall have served at least three years as a Director. In addition, no active member may apply for more than one position (i.e., Officer or Director) during any election and no member of the Nominating Committee, except for the President-elect, may be considered for an Officer or Director position. However, if a Board member eligible to apply for an additional term as Director applies for the Secretary/Treasurer position, they may request in writing (by the application deadline) that the Nominating Committee consider their application for a Director position in the event they are not recommended by the Nominating Committee for the Secretary/Treasurer position.

Candidates are prohibited, either directly or indirectly (i.e., through an intermediary), from soliciting any member of the Nominating Committee in support of their nomination. Candidates are also prohibited, either directly or indirectly, from campaigning for the position they are seeking among the membership. Failure to comply with these provisions may result in disqualification of the member's candidacy. Local Chapters should refrain from campaigning on behalf of their members who are seeking a position on the Board of Directors.

No person shall be placed on the ballot that is from the same governmental entity as any other member continuing to serve as an Officer or Board member. In addition, if there are multiple applicants from the same governmental entity, only one individual will be recommended by the Nominating Committee. Any entity that is included as part of the reporting entity for a particular governmental entity for financial reporting purposes under GASB Statement No. 14 or any subsequently adopted standards related thereto (e.g., primary government, blended component units, discretely presented component units) will be considered part of the same governmental entity. For example, for counties, the board of county commissioners and the various elected county constitutional officers are currently part of the same reporting entity for financial reporting purposes and would, therefore, be considered to be from the same governmental entity. Similarly, any utility authority, airport authority, community redevelopment agency, etc., that is included as part of a city's reporting entity for financial reporting purposes is considered to be from the same governmental entity.

In the event that a currently serving Board member changes jobs and is employed by a government of another current Board member, the Board member who did not change employment will not be excluded from consideration as an eligible candidate for a Director or Officer position. The person who did change jobs will be excluded from consideration for candidacy at the time their seat expires if that would result in two persons from the same government entity serving at the same time. If both seats expire at the same time,

then the Nominating Committee will decide. To be considered as a candidate for Director, individuals must have met all the following minimum criteria:

- Maintained active membership in the FGFOA for at least three years;
- Served or be serving as chair of an FGFOA Standing Committee or as a President of a recognized local FGFOA Chapter;
- Actively served at least two years on an FGFOA Standing Committee or Ad hoc Committee; and
- Certified that they have not been convicted of a felony in the last ten years

Additionally, to be considered as a candidate for Secretary/Treasurer, individuals must be actively involved and have demonstrated leadership while serving as a Director.

In addition to the above criteria, the following guidelines, which are listed in their relative order of importance, are used by the Nominating Committee in making its recommendations:

- Contributions – Consideration will be given to members based on their public and professional contributions. Public contributions include service to and participation in various public bodies and public interest groups (examples: FLC, NLC, NACO, FAC, etc.). Professional contributions include publishing, speaking, and committee and conference involvement in professional associations (examples: GFOA, FGFOA, AICPA, FICPA, ASPA, ICMA, etc.). Contributions on behalf of the FGFOA and any tenured service as a Board member will receive greater consideration.
- Professionalism – Consideration will be given as to the professionalism of candidates who hold a CPA, CGFO, CPFO, or other similar business certification.
- Demonstrated Leadership – Consideration will be given to the member's professional position with his/her employer, the level of work responsibility attained, and past or current service as an officer or committee chair of a professional, civic, fraternal, religious, or public interest group.
- Balanced and Diversified Representation – Consideration will be given to candidates who provide a representative balance in the leadership of the FGFOA including such areas as the member's professional discipline and the member employer's governmental type, population size, and geographic location.

The Nominating Committee has the unilateral right to determine qualified candidates and may reject any application. This unilateral right pertains to rejecting applications only. The Nominating Committee shall not add candidates to the ballot who have not completed an official application. After evaluating potential candidates, the Nominating Committee shall recommend a slate of candidates best suited to serve as a Director and Secretary/Treasurer. These recommendations shall be listed on the slate to be presented to the membership at the next annual business meeting.

Pictures and biographical summaries of the candidates shall be posted on the FGFOA website. The committee shall provide for a notice of their recommendations to the membership through the newsletter or by separate mailing/e-mail at least one (1) week after the Nominating Committee finalizes the candidates. If this day falls on a holiday, Saturday, or Sunday, the deadline will be the next business day.

The Nominating Committee shall provide an official election slate indicating each office to be voted on by the membership and the name of all candidates listed below the respective office. A biographical summary may be included on the slate or provided separately. The Nominating Committee shall approve biographical summaries for each candidate to ensure conformity of content.

Installation of Officers and Board Members

The newly elected Officers and Board members will be installed at the annual business meeting and shall take office immediately following the installation of Officers and Directors.

Amendment of the FGFOA Bylaws

Development of a Bylaw Amendment and Placement on Referendum

An amendment to the Bylaws of the FGFOA may be placed on referendum only by a majority vote of the Board of Directors. When drafted, the amendment shall show all Bylaw changes in add-delete format as well as amended format and shall contain an effective date.

Notice to Members, Development of Position Paper

No later than sixty (60) days prior to the distribution of the ballots, a copy of all Bylaw amendments approved for referendum by majority vote of the Board shall be mailed to all active members, along with a solicitation of written comments by the membership. No later than thirty (30) days prior to the distribution of the ballots, any active member may make written comment to the Board on their position as related to the proposed Bylaw amendment. The Immediate Past President, as Bylaw Committee Chair, shall receive all comments so submitted by the membership and shall incorporate such comments into an unbiased position paper. The Immediate Past President may edit and consolidate comments for purposes of brevity and clarity; however, all positions represented by the membership shall be included in such position paper. The position paper and Bylaw amendments shall be posted on the FGFOA website.

Referendum Process

The referendum ballots process shall be the same as the voting procedures for election of Officers and Directors.

Referendum Canvassing Board

The members of the Election Canvassing Board shall serve as the Referendum Canvassing Board for purposes of conducting the referendum on a Bylaw amendment and all duties, requirements, and responsibilities of the Election Canvassing Board shall apply to the referendum canvassing process.

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
POLICIES AND PROCEDURES

~~April 2022~~~~March 2021~~~~10/26/2016~~

PURPOSE

The Florida Government Finance Officers Association (FGFOA) is dedicated to being a professional resource by providing opportunities through education, networking, leadership, and information. To be a successful resource, FGFOA intends to focus on these four areas as follows:

- Education
 - Create balanced and cost-effective educational programs
 - Utilize various venues and methods of delivery
 - Develop and maintain cooperative training partnerships
- Networking
 - Establish a network of membership expertise
 - Establish relationships with other organizations
 - Establish partnerships between Chapters
- Leadership
 - Provide opportunities for individual development
 - Recognize members as governmental finance experts
 - Recruit, mentor, and promote leaders within FGFOA
 - Recognize member achievements
- Information
 - Maximize technology resources
 - Enhance information delivery
 - Communicate technical and legislative issues

The Board of Directors provides general leadership and guidance for the FGFOA and its committees with the following purposes:

- To promote and improve the quality of financial accountability, management, and communication by and for all governmental units in the State of Florida;
- To provide training for governmental finance professionals in technical finance-related areas, organizational behavior, and other aspects of public financial management;
- To provide overall planning and direction for the FGFOA's growth and development;
- To be available as an information resource for the membership of the FGFOA;
- To provide individual contact to members, to consider the ideas of individual members, and to bring forth appropriate ideas and issues to the full Board for consideration;
- To provide direction and to interact with standing and special committees and task forces;
- To encourage professional interaction through the exchange of ideas and information among governmental units represented by FGFOA members; and
- To undertake or initiate new programs that are designed to expand educational opportunities and to recognize and promote the functional resources and professional capacity of the FGFOA.

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Board of Directors

The Board of Directors is comprised of the President, President-elect, Secretary/Treasurer, Immediate Past President (non-voting member), and eight at-large Directors who are elected by the active members of the FGFOA. Their responsibilities are described in the following paragraphs.

President — Serves as the eChief eExecutive eOfficer of the FGFOA, presides over Board meetings, develops the agenda for Board meetings, and guides the FGFOA in the accomplishment of its overall goals and objectives. Appoints the Nominating Committee.

President-elect — Serves in the absence of the President during his/his/hetheir term of office; serves as Chapter Relations Officer; assists the President with Standing Committee liaison responsibilities; may serve as Chair of Ad-hoc Committees as determined by the President; and proposes general goals and objectives for the coming year as President. Recommends Standing Committee Chairs and proposes an operating budget for his/his/hetheir year as President.

Secretary/Treasurer — Serves as the official record keeper and is responsible for overseeing the financial affairs of the FGFOA, including its financial policies and procedures provided for in the Procedures for Transacting, Recording, and Reporting FGFOA Financial Activity and the Statement of Investment Policy; reports quarterly to the Board on various financial activities. Specific duties ofally, the Secretary/Treasurer shall include:

- bBe responsible forEnsures the complete recording and/or taking complete notes of all proceedings at the Board meetings. No later than one month after the Board meeting, the Secretary/Treasurer shall prepare and submit to the Board full minutes of the previous Board meeting(s). Such minutes shall be included in the agenda of the next Board meeting for consideration and approval by the Board of Directors.

The production and distribution of agendas, minutes, and financial statements may be delegated by the Board of Directors to the Executive Director. Upon such delegation, it shall be the Executive Director's responsibility to comply with all timeline requirements specified herein. Any such agenda, minutes, or financial statements must be approved by the President or Secretary/Treasurer, as appropriate, prior to distribution.

- Aaadvise Chapters regarding continuing professional education (CPE) requirements to ensure Chapters are appropriately documenting CPE in accordance with State Board of Accountancy rules.
- Aaadvise Chapters of financial reporting requirements. The balance sheets, income statements, and other statements as requested of each Chapter for the previous fiscal year shall be filed with the Secretary/Treasurer no later than August 15th of each year.

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- Annually revise and/or distribute a Chapter Manual to each existing Chapter and to members seeking to establish a chapter in their locality. At a minimum, the Chapter manual will address CPE requirements, By-laws, and selected financial, tax, and insurance matters.
- Coordinate the audit of the FGFOA's annual financial statements.
- File appropriate State and federal forms, such as IRS Form 990.

Delegation: any of the preceding duties and responsibilities may be delegated by the Board of Directors to the FGFOA Executive Director. Upon such delegation, it shall be the Executive Director's responsibility to comply with all timeline requirements specified herein. Any such agenda, minutes, financial statements, or other documents/reports must be approved by the President or Secretary/Treasurer, as appropriate, prior to distribution.

Immediate Past President – Serves as an active -non-voting-active member of the Board. May serve on Ad-Hoc Committees at the pleasure of the president.

Director-At-Large – Provides general leadership to the FGFOA, serves as liaison to a designated Standing Committee, and serves as Chair of Ad-hoc Committee as determined by the President.

Responsibilities of Board Members

All Board members serve as liaison to individual members by assisting providing assistance as needed and bringing issues and other matters raised by the membership to the Board. In addition, Board members may be requested to assume other responsibilities as directed by the President.

All Board members are individuals who work for governmental entities within the State of Florida. Because they come from a variety of governmental entities, each Board member brings with him a unique knowledge and experience. If a Board member should cease to work for a Florida governmental entity, he/shethey will have nine-six (96) months from the date of termination of employment to be re-employed by another Florida governmental entity. If after ninesix (96) months the Board member is not a working employee of a governmental entity within the State of Florida, he/shethey will be required to resign from the Board of Directors. If a member becomes self-employed or accepts employment outside of government, then he/shethey must resign effective immediately and is seeking employment in the field of government finance, the Officers shall determine whether they may continue to serve as Director.

All Board members are expected to fully participate in the Board meetings and FGFOA activities, and to complete projects as assigned. If a Board member fails to fulfill his/hertheir responsibilities or fails to attend three consecutive meetings (any venue) or fails to attend 2/3 of the scheduled meetings (any venue), he/shethey will be required

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to resign from the Board of Directors unless there are extenuating circumstances approved by majority vote of all members of the Board of Directors.

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On or after the effective date of a resignation of the Secretary-Treasurer or a Director At-large, the President may appoint an individual to fill such a vacancy. If the vacancy is a Director At-Large position, the Nominating Committee shall solicit nominees and appoint an eligible individual to serve in that seat until the next scheduled election, subject to confirmation by the Board of Directors by majority vote. In the event that a vacancy occurs on or after March 1, the seat will be filled pursuant to the normal Nominating Committee procedures/slate election process. The President and President-Elect seats may only be filled through the nomination/slate and succession the Board must confirm the appointment by a majority vote on or after the effective date of the resignation procedures.

Meetings of the Board of Directors

Regular and special meetings of the FGFOA Board of Directors will be scheduled by the President. Except for scheduled Board of Directors conference calls, Board members may must be physically attend in-person or virtually present to participate in discussions and vote on issues before the Board. Virtual attendance must be authorized by the President in advance of a meeting. All policies and procedures applying to Board meetings will apply to those meetings taking place via scheduled Board of Directors conference calls.

The Board of Directors shall have regular meetings approximately once a quarter. Any Board member or committee chair who is unable to attend must notify the President as soon as he/she/they are is aware that he/she/they will be unable to attend. Each FGFOA Chapter President is invited to attend and encouraged to participate in attend Board meetings. Board meetings are open to all FGFOA members, although participation may be limited depending on the time constraints and at the President's discretion.

Roberts Rules of Order shall be used to govern the conduct of all official meetings, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures. However, in order to create a less formal environment, however, such rules shall be loosely applied at the discretion of the President.

At least three weeks prior to each regular Board meeting, each Standing Committee Chair is required to submit to the President, a report on the activities of the previous quarters since the last report/Board meeting, plans for the upcoming period, and any action items requiring Board approval.

Any Chapter President desiring to place an item on the agenda for Board consideration may do so by submitting the items in writing to the President no later than three weeks prior to the Board meeting. The agenda shall be distributed at least one week prior to the meeting date to all Board members, committee chairs, and chapter presidents along with committee reports, and supporting materials.

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The President may call for a special Board meeting as circumstances or events may require. Any member of the Board of Directors may also request the President to call a

10/26/2016 March 2021
April 2022

special Board meeting. ~~In the event that~~If the President does not call a special Board meeting within three weeks of such request, any eOfficer may do so with the written consents of at least five other Board members. In the event of a special Board meeting, all Board members must be notified at least twenty-four (24) hours in advance.

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A quorum of the Board must be present in order to hold a regular or special Board meeting. ~~In order to have a~~A quorum, is comprised of a majority of the Board, constituted by the physical/virtual presence of six members, at least one of which ~~must shall~~ be an officer, ~~must be present~~. Any vote taken by the Board must be approved by a majority of the members present ~~in order to~~ pass, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures; however, no motion shall be passed unless at least six Board members vote on such motion.

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Committees

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Standing Committees – Established by the Board of Directors on a continuing basis and include the following: Certification (CGFO), Conference Host, Conference Program, Legislative, Education and Webinar, School of Governmental Finance, Member & Leadership Development, School of Governmental Finance, and Technical Resources, ~~and Webinar~~. In establishing a Standing Committee, the Board of Directors will determine the need and purpose for the Standing Committee's existence consistent with the FGFOA's goals and objectives. The Board of Directors will also set forth the long-range direction for each Standing Committee. Standing Committees may be changed from time to time to meet the needs of the FGFOA.

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Standing Committees are composed of active and associate members ~~appointed by the President~~. The FGFOA actively encourages member participation in the various Standing Committees as these committees provide the talent and resources to enable the Board of Directors to meet FGFOA's goals.

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Audit Committee – The Committee, cComprised of the immediate Past President, the Secretary/Treasurer, and one At-Large Director selected by the President, recommends the selection of an external ~~auditor~~auditor, and coordinates the preparation of the annual financial audit of the FGFOA. This Committee may also be called upon by the President or the Board of Directors to oversee other financial, tax, and liability issues affecting the FGFOA.

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Nominating Committee – There shall be a Nominating Committee consisting of nine members, including the President, Immediate Past President as ChairmanChairperson, President-elect, and six other members serving three--year terms. Each year, the President-elect shall appoint two members to serve on the committee. Members shall be appointed to a three--year term, with no immediate reappointment, based upon their and such members should possess a knowledge of committee activities, local chapters, and functions of the Board of Directors. In making these selections, the President-elect shall give consideration of the composition of the Committee and attempt to select members that will provide a cross-sectional representation of the Association in terms of professional disciplines, government types, sizes, and geographical locations, as well as appropriate demographic representation. If an appointed committee member resigns or otherwise vacates their position on the committee, the appointing Officer will appoint a replacement to fill the position for the remainder of their term. No committee member

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~~shall be automatically re-appointed; when the three-year term ends, they are no longer a member of the committee unless re-appointed by the then President-elect. Appropriate nominating and election policies and procedures for the nomination and election of Board members shall be adopted by the Board, consideration of which must be given to demographic representation; geographical area of representation; size and type of government; and certifications, such as including but not limited to Certified Government Finance Officer (CGFO) and Certified Public Accountant (CPA), and other relevant certifications. Solicits prospective candidates for Board of Director and Secretary/Treasurer positions and develops the slate of eligible candidates. The Nominating Committee oversees the election process. The Nominating Committee is composed of the President, President-elect, Immediate Past President and at least seven (7) active FGFOA members appointed by the President. The Nominating Committee members shall represent a cross section of the FGFOA based on the member's knowledge of committee activities, local chapters, and functions of the Board of Directors. While Nominating Committee members are responsible for actively soliciting prospective candidates and developing the slate of candidates, members are prohibited from discussing applications with other committee members outside of the formal committee meetings and either directly or indirectly (i.e., through an intermediary) campaigning for or on behalf of candidates among the membership.~~

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Lifetime Achievement Award Committee –

~~METHOD OF SELECTION:—~~Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee ~~will shall~~ consist of an ~~o~~Officer, a current ~~b~~Board member, ~~and two~~ ~~p~~Past ~~p~~Presidents of the FGFOA, and one FGFOA member at large.

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Award Nomination Criteria:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. ~~_~~FGFOA members who are retired may also be considered.
2. Have served the FGFOA as an ~~o~~Officer, ~~d~~Director, ~~e~~Committee ~~e~~Chair~~personman~~, ~~state-director~~, or local ~~e~~Chapter ~~P~~president.
3. Have made a significant and specific contributions~~s~~ to the growth or enhancement of the profession.
4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

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~~Additionally, consideration for the award shall not be based solely on one's sense of altruism or community service in general. Nominees will be evaluated based primarily on their contributions to the FGFOA and promotion of the government finance profession.~~

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~~From the nominations received, the selection committee may recommend one candidate annually, but will do so only when the committee concludes that the nomination meets the established criteria established. The recommendation for the Lifetime Achievement award does not require the full must be presented to the Board's of Directors for approval. The Officer on the Lifetime Achievement Award committee has the right to approve the committee's recommendation for the award.—~~The selection will be

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announced at the Annual Conference, and appropriate honors will be bestowed. ~~The process will then be repeated each succeeding year.~~

Ad-hoc Committees – Appointed by the President as needed and serve for a specific purpose on an annual basis or for a limited period of time.

Standing Committee Requirements

Each Standing Committee Chair is appointed for a one-year term as recommended by the President-elect for his/~~her~~ year as President and confirmed by the Board of Directors. Standing Committee Chairs must be active FGFOA members. ~~An associate member cannot be a Standing Committee Chair, or Subcommittee Chair. Each~~ Standing Committees will ~~behave a assigned a~~ Director as liaison ~~assigned by the President to the Board~~. Standing Committee Chairs should actively involve the Board liaison in Committee meetings and communications. Each Standing Committee Chair will work with the incoming President to set forth the initiatives for the upcoming year. Standing Committee Chairs are strongly encouraged to attend the quarterly Board meetings to gain a better understanding of ~~the~~ FGFOA needs and the Standing Committee Chair's responsibilities. Standing Committee Chairs are required to submit ~~quarterly-periodic~~ reports to the Board of Directors and a summary report to the membership at the annual business meeting. At least three weeks prior to ~~a the quarterly~~ Board meetings, the Standing Committee Chair shall provide the quarterly report and any agenda requests/~~recommendations~~.

Standing Committees will establish objectives to include specific projects and activities on an annual basis. As appropriate, the Board of Directors or the President may direct or suggest that Standing Committees study and make recommendations on certain projects, programs, or FGFOA policy positions. Standing Committees report at least quarterly to the Board on their activities and accomplishments. Standing Committees are not authorized to endorse programs, projects, or adopt a policy position on behalf of the Board or the FGFOA and are required to seek the Board's guidance in such matters.

Membership on Standing Committees is open to active, retiree, and associate members. ~~To the extent that it is possible and/or practical, the majority of each committee shall~~ should consist of active members with consideration given to each member's field of expertise, professional experience, and the geographical location, size and type of the member's employing governmental unit. The President-elect has an active role in the appointment process for selecting Standing Committee Chairs and new committee members and is responsible for the appointment of members to each of the committees that will serve during his/~~her~~their term as President.

All prospective members must indicate a willingness to fully participate in the committee's activities. ~~Standing Committees have between twelve and fifteen members; however, the~~ President may ~~determine-specify~~ the exact-minimum number of members on each committee. ~~Members are appointed for a one-year term, but and~~ are encouraged to renew their committee membership annually by application to provide institutional knowledge and experience necessary for ~~successful operation~~continuity.

The President can remove committee members for any reason. Vacancies for unexpired terms are appointed by the President. Standing Committees may meet in-person or ~~via video/conference calls~~ virtually. Standing Committees function more effectively with in-person meetings; therefore, all Standing Committees are encouraged to have at least two in-person meetings. The number and type of committee meetings will be determined by the respective Standing Committee Chair in consultation with the Director liaison. Committee actions or recommendations should reflect the consensus of the ~~ir~~ members or the majority of those present at a regularly scheduled meeting.

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Terms of Office

While the fiscal year runs from July 1 to the following June 30 of each year, the Officers, Directors, Standing Committee Chairs and committee member terms ~~appointments~~ shall begin at installation during the annual business meeting and end at the subsequent annual business meeting for their period of service. ~~With regard to~~ Regarding the terms of office, reference to "elections" in the Bylaws shall mean "date of installation."

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Administration and Staffing

The Officers may delegate certain duties and responsibilities to the FGFOA Executive Director. Additionally, Standing Committee Chairs, with Board of Director's approval, may delegate certain duties and responsibilities to the FGFOA Executive Director. The FGFOA currently contracts with the Florida League of Cities, Inc. (the "League") in Tallahassee, Florida to provide staffing and office support. As an independent contractor, the League provides professional, ~~meeting and~~ planning, and administrative services under work plans approved by the FGFOA Board of Directors. The designation of the FGFOA's Executive Director is subject to the approval of the FGFOA Board of Directors.

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FGFOA Membership

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Membership Categories and Dues

FGFOA membership is available in one of five distinct categories: Active, Retiree, Associate, Student, and Life Honorary. The FGFOA's fiscal year begins July 1 and ends the following June 30 of each year. Membership fees will be established annually by the Board of Directors and are due and payable by the first day of the fiscal year, July 1. Any individual renewing ~~his/her~~ their membership will have a thirty-day grace period (beginning July 1) during which to pay ~~his/her~~ their dues. After July 31, the member will be given a courtesy final notice but ~~he/she~~ they will be dropped from the current membership roster and will lose all privileges associated with membership until membership is renewed. —New members are welcome to join at any time during the year; however, membership fees will not be prorated. Each member is responsible for notifying the FGFOA's office of changes in employment status, address, phone number, and similar member data. Life Honorary Membership, awarded in accordance with Article XI of the FGFOA Constitution and Bylaws, does not require the payment of annual membership dues.

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Membership Inquiries

Members are encouraged to call upon the Officers, Directors, Committee Chairpersons and committee members on issues related to their specific responsibilities. Members of the Board are also available to provide general assistance and direct specific inquiries to the appropriate Officer, Director, Committee Chairperson, or staff person-member for additional assistance.

Through the FGFOA website (www.fgfoa.org) and ~~the newsletter~~ other periodic communications, the FGFOA will provide information to members on how to initiate inquiries and to whom. All members are encouraged to submit information of general interest to the Board of Directors or appropriate Standing Committees.

Local Chapter Organizations

Eligibility for Recognition

Twelve or more active members may petition the Board of Directors for recognition as a local eChapter of the FGFOA. Applications for eChapter status must be submitted to the Board of Directors for approval. The Board shall have the sole discretion in recognizing local eChapters. Chapters are largely self-governed; however, but the local eChapter's bylaws must be consistent with those of the FGFOA. Any Chapter by-law amendment must be presented to the Board of Directors for approval prior to the Chapter membership voting on such amendment. All eOfficers and dDirectors of the local eChapter must be active FGFOA members. An associate member cannot ~~beserve~~ as an eOfficer of ~~a~~the local eChapter. Only one eChapter may exist in a single geographic area.

The eChapter ~~must~~ shall notify the Secretary/Treasurer of its officers within thirty (30) days of their election. ~~and the Secretary/Treasurer will communicate notify the Board of Directors of the election results to the Board of Directors.~~ Local eChapters are responsible for their own financial affairs; however, but the eChapter must file an annual financial report with the FGFOA Secretary/Treasurer no later than August 15 of each year. Such financial statements shall be for the previous fiscal year. Chapters may provide CPE under the auspices of the FGFOA ~~and; however, the local eChapters~~ must comply with FGFOA's CPE reporting requirements.

Revocation of Chapter Status

A local eChapter's charter may be revoked with cause, provided the local eChapter has had an opportunity for a hearing before the Board of Directors. Revocation requires a two-thirds vote of the members of the full Board of Directors. The Board's decision is final and shall cancel all rights, interests, or privileges of the recognized chapter ~~in regard to~~ regarding its affiliation with the FGFOA.

Support Services to Local Chapters

The FGFOA will assist local eChapters in various support functions by providing mailing lists and notices, announcing meetings in the State newsletter, and providing other general support services as requested.

GFOA Representatives

The GFOA requests that each state association appoints GFOA representatives. The primary responsibility of a GFOA state representative is to serve as GFOA's liaison with its members in their state. Additionally, representatives are responsible for keeping GFOA and their state association aware of each other's activities.

Representatives have several important duties to fulfill including:

- Serving GFOA members in their state by responding to requests for information and discussing the activities of the GFOA during their state association annual meetings or at various executive board or committee meetings of these organizations;
- Promoting membership in GFOA to finance officials in their state by making presentations about the benefits of membership in GFOA and providing brochures and other information to prospective members;
- Providing information to GFOA about the activities of their state association including copies of association newsletters, directories, news releases, publications and other information on developments that would be of interest to GFOA members nationwide;
- Notifying the GFOA staff liaison of state meetings of finance officers including the dates and locations of the meetings and agendas, if available; and
- Presenting GFOA awards to governments, if requested, or finding another GFOA member to make such a presentation.

Most of the duties listed above are performed by the FGFOA staff, except for the presentation of the GFOA awards to governments. For this purpose, each local chapter shall appoint one or more GFOA Representative(s) to help facilitate enough resources that are geographically diversified across the state. Each local chapter can determine how they appoint their representative(s) and the length of the terms. ~~However, they should submit the names of their appointee(s) shall be submitted~~ each year to the FGFOA prior to July 1st. The term shall be from July 1 – June 30 and persons can serve consecutive terms. There will be no travel reimbursement from the FGFOA, but the Chapters may elect to provide travel reimbursement, at their discretion.

Nomination and Election of Officers and Directors

The Nominating Committee shall have at least one ~~conference call~~ virtual meeting prior to the initiation of the nomination process. The Nominating Committee shall have at least one meeting in person to review the candidates, unless the Nominating Committee Chair determines it is not necessary based on the candidates. However, if there are two or more candidates for Secretary/Treasurer, the ~~in-person~~ in-person meeting is required. The Immediate Past President shall serve as the chair of the Nominating Committee.

10/26/2016 March 2021
April 2022

Upon appointment, the Nominating Committee shall actively solicit prospective candidates. All candidates will be required to complete an application form provided by the Nominating Committee. The Nominating Committee members shall not be permitted to ~~submit an application~~ apply for a Board position. Application forms submitted by each candidate shall be provided to the members of the Nominating Committee who ~~shall will~~ review each candidate's willingness to serve, eligibility and qualifications for holding office.

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In considering prospective candidates, the Nominating Committee will review the Secretary/Treasurer & Board of Directors Applications and corresponding resumes and recommend a qualified member (one candidate) who is considered to be the best suited to serve in the office of Secretary/Treasurer and to recommend qualified members (one candidate for each open position) who is/are considered to be the best suited to serve (multiple candidates) who are considered best suited to serve as Director(s) regardless of race, gender or age. ~~However, the Nominating Committee reserves the right to ask for request~~ However, the Nominating Committee reserves the right to ask for request ~~conduct~~ conduct interviews.

In order to be eligible to serve as an Officer, the Nominating Committee may only consider candidates currently serving as a Director, or Director or have served as a Director within the past three years, and shall have served at least three years as a Director. In addition, no active member may apply for more than one position (i.e., Officer or Director) during any election and no member of the Nominating Committee, with the exception of except for the President-elect, may be considered for an Officer or Director position. However, if a Board member eligible to apply for an additional term as Director applies for the Secretary/Treasurer position, they may request in writing (by the application deadline) that the Nominating Committee consider their application for a Director position in the event they are not recommended by the Nominating Committee for the Secretary/Treasurer position.

~~However, the Nominating Committee reserves the right to ask for additional information, references, or request interviews.~~

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Candidates are prohibited, either directly or indirectly (i.e., through an intermediary), from soliciting any member of the Nominating Committee in support of their nomination. Candidates are also prohibited, either directly or indirectly, from campaigning for the position they are seeking among the membership. Failure to comply with these provisions may result in disqualification of the member's candidacy. Local ~~e~~ Chapters should refrain from campaigning on behalf of their members who are seeking a position on the Board of Directors.

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No person shall be placed on the ballot that is from the same governmental entity as any other member continuing to serve as an ~~e~~ Officer or Board member. In addition, if there are multiple applicants from the same governmental entity, only one individual will be recommended by the Nominating Committee. Any entity that is included as part of the reporting entity for a particular governmental entity for financial reporting purposes under GASB Statement No. 14 or any subsequently adopted standards related thereto (e.g., primary government, blended component units, discretely presented component units)

will be considered part of the same governmental entity. {For example, for counties, the board of county commissioners and the various elected county constitutional officers are currently part of the same reporting entity for financial reporting purposes and would, therefore, be considered to be from the same governmental entity. Similarly, any utility authority, airport authority, community redevelopment agency, etc., that is included as part of a city's reporting entity for financial reporting purposes ~~would be~~ considered to be from the same governmental entity.}

In the event that a currently serving Board member changes jobs and is employed by a government of another current Board member, ~~then~~ the Board member who did not change employment will not be excluded from consideration as an eligible candidate for a Director or Officer position. The person who did change jobs will be excluded from consideration for candidacy at the time ~~his/her~~their seat expires if that would result in two persons from the same government entity serving at the same time. If both seats expire at the same time, then the Nominating Committee will decide.

~~In the event that there are multiple candidates from the same governmental entity, only one individual will be recommended by the Nominating Committee to take precedence followed by nominations by petition. In order to be eligible to serve as an Officer, the candidate must have, at the time of installation of Officers and Directors, served three complete years as a Director. In addition, no active member may run for more than one position (Board member or Officer) during any election and no member of the Nominating Committee, with the exception of the President-elect, may be considered for an Officer or Director position. However, a Board member who is eligible to run for an additional term as Director who submits an application applies for the Secretary/Treasurer position may request in writing (by the application deadline) that the Nominating Committee consider his/her application for a Director position in the event the member is not recommended by the Nominating Committee for the Secretary/Treasurer position.~~

~~In order to~~ To be considered as a candidate for Director, individuals must have met all the following minimum criteria:

- Maintained active membership in the FGFOA for at least three years;
-
- Served or be serving as chair of an FGFOA Standing Committee or as a President of a recognized local FGFOA Chapter;
-
- Actively served at least two years on an FGFOA Standing Committee or Ad hoc Committee; and
- Certified that ~~he/she~~they hasve not been convicted of a felony in the last ten years

Additionally, ~~in order to~~ be considered as a candidate for Secretary/Treasurer, individuals must be actively involved and have demonstrated leadership while serving as a Director.

In addition to the above criteria, the following guidelines, which are listed in their relative order of importance, are used by the Nominating Committee in making its recommendations:

10/26/2016March 2021
April 2022

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- Contributions – Consideration will be given to members based on their public and professional contributions. Public contributions include service to and participation in various public bodies and public interest groups (examples: FLC, NLC, NACO, FAC, etc.). Professional contributions include publishing, speaking, and committee and conference involvement in professional associations (examples: GFOA, FGFOA, AICPA, FICPA, ASPA, ICMA, etc.). Contributions on behalf of the FGFOA and any tenured service as a Board member will receive greater consideration.

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- Professionalism – Consideration will be given as to the professionalism of candidates who hold a CPA, CGFO, CPFO, or other similar business certification.

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- Demonstrated Leadership – Consideration will be given to the member's professional position with ~~his~~his/her employer, the level of work responsibility attained, and past or current service as an officer or committee chair of a professional, civic, fraternal, religious, or public interest group.

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- Balanced and Diversified Representation – Consideration will be given to candidates who provide a representative balance in the leadership of the FGFOA including such areas as the member's professional discipline and the member employer's governmental type, population size, and geographic location.

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The Nominating Committee has the unilateral right to determine qualified candidates, and may reject any application. This unilateral right pertains to rejecting applications only. The Nominating Committee shall not add candidates to the ballot who have not completed an official application. After evaluating potential candidates, the Nominating Committee shall recommend a slate of candidates best suited to serve as a Director and Secretary/Treasurer. These recommendations shall be listed on the ballot slate to be presented to the membership at the next annual business meeting, under the heading of "Recommended by the Nominating Committee".

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Pictures and biographical summaries of the candidates shall be posted on the FGFOA website. The committee shall provide for a notice of their recommendations to the membership through the newsletter or by separate mailing/e-mail at least one (1) week after the Nominating Committee finalizes the candidates. If this day falls on a holiday, Saturday, or Sunday, the deadline will be the next business day.

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The Nominating Committee shall provide an official election ballot slate indicating each office to be voted on by the membership and the name of all candidates listed below the respective office. ~~Eligible candidates whose names have been placed on the ballot through the petition process shall be listed separately on the ballot (see below).~~ A biographical summary may be included on the ballot slate or provided separately. The Nominating Committee shall approve biographical summaries for each candidate to ensure conformity of content.

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Petition for Candidacy

~~Following the notice by the Nominating Committee to the membership, any applicant who the Nominating Committee reviewed but did not select for the ballot, may petition the Nominating Committee for purposes of placing his/her name on the ballot. ONLY those~~

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10/26/2016 March 2021
April 2022

~~candidates who were reviewed by the Nominating Committee and not selected for the ballot may use the petition process.~~

~~Any candidate who chooses to petition the Nominating Committee pursuant to the above will be included on the ballot, provided the petition is signed by at least eight (8) active members from different governmental entities, has been delivered to the Chair of the Nominating Committee no more than two (2) weeks after the Notice of the Slate of Candidates has been distributed to the active membership. Such petition shall provide a brief biographical summary of the candidate in the manner prescribed by the Nominating Committee, which will be included on the ballot under the heading of "Nominations by Petition." A petition candidate will be considered ineligible if he/she is from the same governmental entity as any other duly elected Officer or Director. If deadline for the receipt of petitions for candidacy should fall on a holiday, Saturday or Sunday, the deadline will be the next business day.~~

~~Voting Procedure~~

~~Approximately one (1) week after the petition deadline, the online voting shall be opened. If this deadline falls on a holiday, Saturday or Sunday, the online voting shall be opened the following business day. Approximately ten (10) business days after the opening of the online voting, the online voting will close.~~

~~On this same day, the online votes will be tabulated at 5:00 pm ET. The results of the election will be conveyed to the Immediate Past President. Candidates are contacted and then the results will be posted on the FGFOA website. The results of the election will be emailed to the membership after the candidates have been contacted.~~

~~In the event a Director position for less than a full three year term (i.e., either a two year or one year partial term) appears on the ballot, the partial term(s) will be determined by the vote count. Any ties will be resolved by a coin toss.~~

~~Election Canvassing Board~~

~~The Election Canvassing Board is to be comprised of the Executive Director and two active members of the FGFOA, who will be appointed by the President and who are not members of the Nominating Committee. The Executive Director will be responsible for monitoring the online voting process and securing the ballots as they are received into the administrative offices. The Executive Director is responsible for announcing the election results by notifying only the Immediate Past President of the results of the election, who will announce the results at the annual business meeting. If necessary by dispute of the online voting system, the Election Canvassing Board will be responsible for auditing the records of the online vote. The candidates receiving the highest number of votes, consistent with the number of vacancies being filled, will be declared the winner. The Election Canvassing Board may disqualify a ballot if: (1) it is received after the noticed submission deadline, (2) the Election Canvassing Board determines that a ballot was voted by someone other than an eligible member, or (3) the ballot is illegible or improperly completed so as to be unable to accurately determine the voter's intent. A validation of the election results will occur when a candidate loses by less than one percent of the total number of the votes cast. Unsuccessful candidates may not request a recount. A tie will be resolved by a coin toss.~~

Installation of Officers and Board Members

The newly elected Officers and Board members will be installed at the annual business meeting and shall take office immediately following the installation of Officers and Directors.

Amendment of the FGFOA Bylaws

Development of a Bylaw Amendment and Placement on Referendum

An amendment to the Bylaws of the FGFOA may be placed on referendum only by a majority vote of the Board of Directors. When drafted, the amendment shall show all Bylaw changes in add-delete format as well as amended format, and shall contain an effective date.

Notice to Members, Development of Position Paper

No later than sixty (60) days prior to the distribution of the ballots, a copy of all Bylaw amendments approved for referendum by majority vote of the Board shall be mailed to all active members, along with a solicitation of written comments by the membership. No later than thirty (30) days prior to the distribution of the ballots, any active member may make written comment to the Board on ~~his~~~~her~~~~their~~ position as related to the proposed Bylaw amendment. The Immediate Past President, as Bylaw Committee Chair, shall receive all comments so submitted by the membership and shall incorporate such comments into an unbiased position paper. The Immediate Past President may edit and consolidate comments for purposes of brevity and clarity; however, all positions represented by the membership shall be included in such position paper. The position paper and Bylaw amendments shall be posted on the FGFOA website.

Referendum Process

The referendum ballots process shall be the same as the voting procedures for election of Officers and Directors.

Referendum Canvassing Board

The members of the Election Canvassing Board shall serve as the Referendum Canvassing Board for purposes of conducting the referendum on a Bylaw amendment and all duties, requirements, and responsibilities of the Election Canvassing Board shall apply to the referendum canvassing process.

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Florida Government Finance Officers Association, Inc.

2021-2022 Board of Directors - Executive Director

Agenda Item

2021-2022 BOARD OF DIRECTORS

OFFICERS

President

Shannon Ramsey-Chessman

President-Elect

Jonathan McKinney

Secretary/Treasurer

Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Rip Colvin

Missy Licourt

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: Membership Report

Executive Summary, Explanation or Background:

Membership Paid	03/21/2022	10/04/2021	06/30/2021
Associate:	208	176	225
Government:	2,155	1,861	2,353
Lifetime/Retiree:	22	22	20
Student:	6	6	0
Total:	2,391	2,065	2,598

Recommended Action:

For review

Paul Shamoun

March 24, 2022

Date



Florida Government Finance Officers Association, Inc.

2021-2022 Board of Directors - Executive Director

Agenda Item

**2021-2022
BOARD OF DIRECTORS**

**OFFICERS
President**

Shannon Ramsey-Chessman

President-Elect
Jonathan McKinney

Secretary/Treasurer
Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Rip Colvin

Missy Licourt

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: Investment Report

Executive Summary, Explanation or Background:

Certificates of Deposit

<u>Purchased</u>	<u>Bank</u>	<u>Amount</u>	<u>APY</u>	<u>Term</u>	<u>Maturity Date</u>
09/04/21	Synchrony Bank	\$84,493.02	0.03%	12 months	09/04/22
03/14/22	American Commerce	\$111,049.33	0.40%	12 months	03/14/23
Money Market Account					
	Vanguard	\$16,721.80			
	TOTAL	\$212,264.15			

Recommended Action:

For review

Paul Shamoun

March 24, 2022

Date



Florida Government Finance Officers Association, Inc.

2021-2022 Board of Directors - Executive Director

Agenda Item

**2021-2022
BOARD OF DIRECTORS**

OFFICERS
President

Shannon Ramsey-Chessman

President-Elect
Jonathan McKinney

Secretary/Treasurer
Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Rip Colvin

Missy Licourt

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: Annual Conference Pricing Adjustment

Executive Summary, Explanation or Background:

Pricing originally noted and approved at the February 4, 2022 Board meeting was shown incorrectly. The amounts presented were the amounts charged in 2019 and not the amounts charged in 2020 and then subsequently refunded when we pivoted to a virtual conference. Listed below are the correct registration prices for the 2022 Annual Conference.

Registration Fees	Early Fee	Late Fee
	5/23/2022	After 5/23/2022
FGFOA Government Member	\$350.00	\$390.00
FGFOA Associate Member	\$410.00	\$450.00
FGFOA Non-Member	\$470.00	\$510.00
Ethics Seminar	\$90.00	\$130.00
Pre-Conference Seminar		
FGFOA Government Member	\$135.00	\$175.00
FGFOA Associate Member	\$175.00	\$215.00
FGFOA Non-Member	\$210.00	\$250.00
Guest Registration		
Adult Guest	\$ 75.00	\$ 75.00
Child Guest (Ages 3-18)	\$ 50.00	\$ 50.00

Recommended Action:

For review and approval

Paul Shamoun

March 23, 2022

Date



Florida Government Finance Officers Association, Inc.

2021-2022 Board of Directors - Executive Director

Agenda Item

2021-2022 BOARD OF DIRECTORS

OFFICERS

President

Shannon Ramsey-Chessman

President-Elect

Jonathan McKinney

Secretary/Treasurer

Frank DiPaolo

DIRECTORS

Melissa Burns

Bryan Cahen

Missy Licourt

Mark Parks

Olga Rabel

William Spinelli

Kelly Strickland

Meeting Date: April 8, 2022

Title of Item: 2021 Audit

Executive Summary, Explanation or Background:

The Audit committee met to review the 2021 Audit as presented by Shorstein & Shorstein, PA. FGFOA received a "Clean" audit with no issues raised by the auditors. After discussion, the audit committee unanimously approved the 2021 audit and recommend that the Board approve the 2021 audit as presented.

Recommended Action:

For review and approval

Paul Shamoun

March 4, 2022

Date

FLORIDA GOVERNMENT FINANCE
OFFICERS ASSOCIATION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

Florida Government Finance Officers Association, Inc.
Financial Statements
June 30, 2021 and 2020

TABLE OF CONTENTS

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STATEMENTS OF ACTIVITIES	3
STATEMENTS OF CASH FLOWS	4
NOTES TO FINANCIAL STATEMENTS	5 - 11

SHORSTEIN & SHORSTEIN, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

8265 BAYBERRY ROAD

JACKSONVILLE, FLORIDA 32256

JACK F. SHORSTEIN, C.P.A., J.D. (1929-2014)
SAMUEL R. SHORSTEIN
MARK J. SHORSTEIN, C.P.A.
BENJAMIN I. SHORSTEIN, C.P.A.
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TELEPHONE (904) 739-1311
FACSIMILE (904) 739-2069
WWW.SHORSTEINCPA.COM

February 23, 2022

Independent Auditor's Report

WALTER L. HUNTER, C.P.A.
MARGARET R. CONOVER, C.P.A.
MELISSA R. STEPHENS, C.P.A.
JEFFREY C. PHILLIPS, C.P.A.
PHILLIP H. CAMPBELL, C.P.A.
JEWEL A. MCCANCE, C.P.A.
BEVERLY W. PARKER, C.P.A.

To the Board of Directors of the
Florida Government Finance
Officers Association, Inc.:

We have audited the accompanying financial statements of the Florida Government Finance Officers Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Government Finance Officers Association, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Shorstein & Shorstein, P.A.

Florida Government Finance Officers Association, Inc.
*STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

ASSETS

	<u>2021</u>	<u>2020</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 478,963	\$ 238,199
Investments	195,022	193,123
Accounts Receivable - Florida League of Cities, Inc.	-	25,165
Accounts Receivable - Other	552	1,284
Deposits	37,358	2,000
Prepaid Expenses and Other Current Assets	5,819	5,723
Total Current Assets	<u>717,714</u>	<u>465,494</u>
<u>Equipment</u>		
Computers and Equipment	2,162	2,162
Less: Accumulated Depreciation	<u>(1,971)</u>	<u>(1,843)</u>
Net Equipment	<u>191</u>	<u>319</u>
<u>Other Assets</u>		
Deposits	<u>2,500</u>	<u>16,138</u>
Total Assets	<u>\$ 720,405</u>	<u>\$ 481,951</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities</u>		
Accounts Payable	\$ 78,053	\$ 75,856
Deferred Revenues	<u>550</u>	<u>300</u>
Total Current Liabilities	78,603	76,156
<u>Net Assets Without Donor Restrictions</u>	<u>641,802</u>	<u>405,795</u>
Total Liabilities and Net Assets	<u>\$ 720,405</u>	<u>\$ 481,951</u>

*The accompanying notes are an integral part of these financial statements.

Florida Government Finance Officers Association, Inc.
*STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2021 and 2020

	Year Ended June 30, 2021	Year Ended June 30, 2020
<u>Revenues</u>		
Membership Dues	\$ 141,050	\$ 145,870
Conference Revenue	218,690	88,640
School of Governmental Finance	50,100	98,645
Investment Income	1,502	4,388
Other Programs (CGFO, Boot Camps, Divergent)	49,890	73,150
Miscellaneous Income	-	4,154
Total Revenues	<u>461,232</u>	<u>414,847</u>
<u>Expenses</u>		
Conference Expenses	50,160	43,567
School of Governmental Finance	16,484	70,690
Leadership FGFOA	-	1,390
Other Programs (CGFO, Boot Camps, Divergent)	69,115	143,500
Management and General	89,466	92,663
Total Expenses	<u>225,225</u>	<u>351,810</u>
<u>Increase in Net Assets Without Donor Restrictions</u>	236,007	63,037
<u>Net Assets Without Donor Restrictions, Beginning of Year</u>	<u>405,795</u>	<u>342,758</u>
<u>Net Assets Without Donor Restrictions, End of Year</u>	<u>\$ 641,802</u>	<u>\$ 405,795</u>

*The accompanying notes are an integral part of these financial statements.

Florida Government Finance Officers Association, Inc.
*STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	Year Ended June 30, 2021	Year Ended June 30, 2020
<u>Cash Flows from Operating Activities</u>		
Receipts from Members and Associates	\$ 460,310	\$ 390,070
Receipts from Exhibitors and Hotel Sites	25,165	58,242
Interest and Dividends	1,904	4,735
Fees Paid to Florida League of Cities, Inc.	(132,965)	(156,830)
Payments to Vendors	<u>(111,752)</u>	<u>(772,521)</u>
Net Cash Provided (Used) by Operating Activities	<u>242,662</u>	<u>(476,304)</u>
<u>Cash Flows from Investing Activities</u>		
Proceeds from Redemption of Certificates of Deposit	194,990	191,644
Investment in Certificates of Deposit	<u>(196,888)</u>	<u>(196,149)</u>
Net Cash Used by Investing Activities	<u>(1,898)</u>	<u>(4,505)</u>
<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>	240,764	(480,809)
<u>Cash and Cash Equivalents, Beginning of Year</u>	<u>238,199</u>	<u>719,008</u>
<u>Cash and Cash Equivalents, End of Year</u>	<u>\$ 478,963</u>	<u>\$ 238,199</u>

*The accompanying notes are an integral part of these financial statements.

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 1- Organization and Significant Accounting Policies

- A. The Florida Government Finance Officers Association, Inc. (Association) is an organization whose purpose is to promote the improvement of government financial administration in Florida.
- B. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- C. Revenues and expenses are recorded on the accrual basis.
- D. The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
- E. The Association reports donor-restricted contributions whose restrictions are met in the same reporting period as unrestricted program revenue.
- F. The Association is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code except on net income derived from unrelated business activities.
- G. The Association considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.
- H. The Association maintains a portion of its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. The amount on deposit at June 30, 2021 was approximately \$212,000 in excess of federally insured limits. However; there were no amounts in excess of federally insured limits at June 30, 2020. Additionally, approximately \$16,700 was invested in a money-market account at June 30, 2021 and at June 30, 2020, which is not insured. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to cash and cash equivalents.
- I. Equipment is recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives.
- J. Association policy established by the Board of Directors requires that net assets be maintained at a minimum level equal to twice the average monthly operating expenses for the prior three-year period.
- K. Management has evaluated subsequent events through February 23, 2022, the date the financial statements were available to be issued.

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 2 – Investments

The Association held two certificates of deposit as of June 30, 2021 and June 30, 2020. Interest rates for the certificates held at June 30, 2021 were .05% and .45%. Interest rates for the certificates held at June 30, 2020 were 2.37% and 1.25%. The certificates held at June 30, 2021 mature September 4, 2021 and March 14, 2022. The certificates held at June 30, 2020 mature September 4, 2020 and March 14, 2021.

These certificates of deposit are not *securities* as defined by current financial accounting standards; therefore, the disclosures about fair-value measurements are not applicable. They are valued at cost plus accrued interest, which approximates fair value due to their relatively short terms.

Investment income is summarized as follows:

	<u>2021</u>	<u>2020</u>
Interest Income	\$ 1,496	\$ 4,158
Dividend Income	<u>6</u>	<u>230</u>
Total	<u><u>\$ 1,502</u></u>	<u><u>\$ 4,388</u></u>

Note 3 – Revenue Recognition and Adoption of New Accounting Standards

Payment of fees for the Association's conference and educational/developmental programs is generally required at the time of registration although in some cases the fees are billed when due, resulting in accounts receivable. The Association recognizes revenue when the events have been completed. Payment of membership dues is required at the beginning of the membership period, which is the fiscal year, and dues revenue is recognized ratably over the same period, since the benefits to Association members are consistent throughout the year. Amounts received in advance are deferred to the applicable periods, resulting in contract liabilities. Beginning and ending balances from these transactions with members are presented on the statements of financial position as accounts receivable and deferred revenues.

Substantially all revenue relates to activities of Association members who are financial professionals serving Florida municipalities, providing stability with respect to the nature, amount and timing of revenue and cash flows.

As of July 1, 2020, the Association adopted the Financial Accounting Standards Board's (FASB) Accounting Standards Codification Topic 606 (ASC 606) entitled *Revenue from Contracts with Customers*. ASC 606 introduces a comprehensive, principles-based framework for recognizing revenue and supersedes most of the existing FASB revenue recognition standards. The adoption of ASC 606 did not have an impact on the Association's statements of financial position or statements of activities.

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 4 – Administrative Fees

The Association engages the Florida League of Cities, Inc. (FLC) to provide administrative services for an annual fee plus reimbursement of certain out-of-pocket expenses. In September 2020, the administrative services agreement was extended through June 30, 2023. The fee arrangement is based on a fee of \$125,000 for the year ended June 30, 2021, with an annual increase of 3% for the next two years.

Administrative fees of \$125,000 and \$117,300 were incurred during the years ended June 30, 2021 and 2020, respectively.

Accounts payable at June 30, 2021 and 2020 included \$78,053 and \$58,992, respectively, in fees and expense reimbursements due to FLC.

Note 5 – Meeting Management Fees

The Association engages FLC to provide meeting management services for the Association's Annual Conference and School of Governmental Finance (SOGF) for fees based on the number of registrants. The Association also engages the FLC to provide meeting management services for the Association's Leadership FGFOA Conference. The contract also provides for reimbursement to FLC for certain out-of-pocket expenses. In September 2020, the current agreement was extended through June 30, 2023 and is cancelable by either party with 120 days written notice. There was no Leadership Conference held during the current year.

The rates of \$30 per Annual Conference registrant and \$25 per SOGF registrant remain unchanged. However, should either event offer a virtual registration option, the fee will be \$10 per paid virtual registrant.

Meeting management fees of \$12,790 and \$12,385 were incurred during the years ended June 30, 2021 and 2020, respectively. Both the Annual Conference and the SOGF were held virtually.

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 6 – Liquidity and Availability of Financial Assets

As part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Association invests cash in excess of immediate requirements in a money-market account.

The Association's governing board has designated, from net assets without donor restrictions of approximately \$641,800, a minimum liquidity reserve of \$91,215 as of June 30, 2021.

The Association's financial assets available for general expenditures within one year of the statement of financial position date are as follows:

Cash and cash equivalents and investments	\$ 673,985
Accounts receivable	<u>552</u>
Financial assets at year-end	674,537
Board-designated liquidity reserve	<u>(91,215)</u>
Financial assets available for general expenditures within one year	<u><u>\$ 583,322</u></u>

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 7 – Allocation of Expenses

The tables below present expenses by both their nature and their function for June 30, 2021 and 2020:

June 30, 2021

	Program Activities						Supporting Activities		
	Annual Conference	SOGF	Seminars	Leadership	Other Programs	Program Subtotal	Mgmt and General	Supporting Subtotal	Total Expenses
Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 125,000
Bank Fees	5,350	5,350	-	-	-	10,700	5,350	5,350	16,050
GFOA Conference	-	-	-	-	533	533	-	-	533
Meeting Expenses	4,025	4,025	-	-	-	8,050	10,947	10,947	18,997
Office and Administrative Expenses	-	-	-	-	6,082	6,082	5,426	5,426	11,508
School of Governmental Finance	-	3,692	-	-	-	3,692	-	-	3,692
Annual Conference	37,368	-	-	-	-	37,368	-	-	37,368
Auditor Fee	3,417	3,417	-	-	-	6,834	3,416	3,416	10,250
Depreciation	-	-	-	-	-	-	127	127	127
Travel	-	-	-	-	-	-	1,700	1,700	1,700
Total Expenses	<u>\$ 50,160</u>	<u>\$ 16,484</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,115</u>	<u>\$135,759</u>	<u>\$ 89,466</u>	<u>\$ 89,466</u>	<u>\$ 225,225</u>

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 7 – Allocation of Expenses (Continued)

June 30, 2020

	Program Activities						Supporting Activities		
	Annual Conference	SOGF	Seminars	Leadership	Other Programs	Program Subtotal	Mgmt and General	Supporting Subtotal	Total Expenses
Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ 58,650	\$ 58,650	\$ 58,650	\$ 58,650	\$ 117,300
Bank Fees	8,131	8,131	-	-	-	16,262	8,132	8,132	24,394
CGFO Program	-	-	-	-	1,819	1,819	-	-	1,819
GFOA Conference	-	-	-	-	55,273	55,273	-	-	55,273
Meeting Expenses	7,956	7,956	-	-	912	16,824	10,638	10,638	27,462
Office and Administrative Expenses	-	-	-	-	3,801	3,801	10,259	10,259	14,060
School of Governmental Finance	-	51,348	-	-	-	51,348	-	-	51,348
Annual Conference	24,225	-	-	-	-	24,225	-	-	24,225
Auditor Fee	3,255	3,255	-	-	-	6,510	3,255	3,255	9,765
Leadership Conference	-	-	-	1,390	-	1,390	-	-	1,390
Boot Camp Conference	-	-	-	-	23,045	23,045	-	-	23,045
Depreciation	-	-	-	-	-	-	127	127	127
Travel	-	-	-	-	-	-	1,602	1,602	1,602
Total Expenses	<u>\$ 43,567</u>	<u>\$ 70,690</u>	<u>\$ -</u>	<u>\$ 1,390</u>	<u>\$143,500</u>	<u>\$259,147</u>	<u>\$ 92,663</u>	<u>\$ 92,663</u>	<u>\$ 351,810</u>

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include bank fees, administration fees, meeting expenses, office and administrative expenses and auditor fees. The allocation is based on the estimated percentage of each shared expense utilized for the respective functional category.

Florida Government Finance Officers Association, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

Note 8 – Risks and Uncertainties

The current worldwide pandemic, caused by the novel coronavirus known as COVID-19, has created widespread economic uncertainty. Management cannot estimate the economic impact, if any, of this uncertainty on the condition of the Association. However, management does not believe there will be a material adverse effect on the financial condition of the Association as reflected in these financial statements.

Florida Government Finance Officers Association, Inc.

2021-2022 Certification Committee

Agenda Item



Meeting Date: April 8, 2022

Title of Item: Ethics Exam alternative for CGFOs

2021-2022

CHAIRPERSON

Jeremy Baker, CGFO

Director of Administrative Services
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Scott Simpson
Gitaanjali Sookdeo
Danyel Sullivan-Marrero
Todd Taylor
Vien Tran
Tim Villarosa
Denese Williams

Executive Summary, Explanation or Background:

The current Policy & Procedures require Certificate Holders to pass an open book Code of Ethics for Public Offices and Employees Examination to maintain their Certification. Only after failing the exam twice are Certificate Holders able to complete the online training course or an equivalent training Course as approved by the FGFOA Board.

Recommended Action:

Revise Section 11 of the CGFO Policies and Procedures to allow acceptance of equivalent training courses as an alternative to requiring the completion of the open book exam. The strikethrough version of the relevant section is below.

11. ~~Beginning with the reporting period ending June 30, 2007,~~
~~Each certificate holder must~~ **complete an Ethics course approved by the FGFOA Board at the recommendation of the Certification Committee or** successfully pass the open book Code of Ethics for Public Offices and Employees Examination **prior to renewal of their Certificate. The Certification Committee will maintain a list of approved courses.**

For Certificate holders taking the open book exam, a minimum score of 75% is required for a passing score.
~~Certificate holders will be given sixty (60) days to complete the exam.~~ Should a certificate holder not achieve a minimum score of 75%, a second open book Ethics Exam will be administered. Should a certificate holder not pass the second exam, they will be required to complete the Florida Commission on Ethics' online training course titled "Florida's Code of Ethics, Sunshine Law, and Public Records Acts", or any other **equivalent approved** training course, ~~which may be approved by the FGFOA Board.~~
~~Revised January 2010 4~~ **April 2022**

If approved, the initial recommended list of approved courses would be those with at least 1.5 hours of Continuing

Florida Government Finance Officers Association, Inc.
2021-2022 Certification Committee
Agenda Item



Professional Education (CPE) or equivalent credits sponsored or presented by the Florida Commission on Ethics, American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), National Association of State Boards of Accountancy (NASBA), Florida Bar, Florida Government Finance Officers Association, Florida Court Clerks & Comptrollers

Jeremy Baker

Name

March 25, 2022

Date

Florida Government Finance Officers Association, Inc.

2021-2022 Certification Committee

Agenda Item



Meeting Date: April 8, 2022

Title of Item: Proctors for Certification Exams

2021-2022

CHAIRPERSON

Jeremy Baker, CGFO

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Liliya Sablukova
Scott Simpson
Gitaanjali Sookdeo
Danyel Sullivan-Marrero
Todd Taylor
Vien Tran
Tim Villarosa
Denese Williams

Executive Summary, Explanation or Background:

Certification Exams for Certified Government Finance Officers have been proctored by CGFOs. With an expansion of the testing opportunities over the past several years, there have been increasing needs for proctors. This was done in part to maintain integrity of the exams and limit access to the exams.

The reality of how the exams are proctored limits the ability for anyone to have access to the exams. There are also times where the CGFO needs to take a personal break and would need someone to temporarily take over proctoring duties. This is most likely to occur at smaller testing locations during the spring exams.

Recommended Action:

Allow the Certification Committee to use other non-CGFO volunteers, such as FGFOA Committee members or staff, to supplement the CGFOs proctoring exams. To use other volunteers, the testing would still need to be overseen by a CGFO and the tests would need to remain in the care and custody of a CGFO. Any use of a non-CGFO would need approval from the Certification Committee Chair and the Certification Committee Board Liaison.

Jeremy Baker

Name

March 25, 2022

Date

Florida Government Finance Officers Association, Inc.

2021-2022 Certification Committee

Agenda Item



2021-2022

CHAIRPERSON

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Todd Taylor
Vien Tran
Tim Villarosa
Denese Williams

Meeting Date: April 8, 2022

Title of Item: Use of non-CGFO Subject Matter
Experts for CGFO Exam Reviews

Executive Summary, Explanation or Background:

Certification Exams for Certified Government Finance Officers have been taught by CGFOs. With an expansion of the review opportunities over the past several years, there have been increasing needs for reviewers. Also, there is a desire to have the subject matter experts to assist in reviews to give a greater depth to the information being presented.

Recommended Action:

Allow the Certification Committee to develop policies and procedures, as necessary, to incorporate subject matter experts into the CGFO reviews. Reviews will continue to be conducted by CGFOs until such time that the Board approves any policies or procedure change.

Jeremy Baker

Name

March 25, 2022

Date

Florida Government Finance Officers Association, Inc.

2021-2022 Certification Committee

Agenda Item



Meeting Date: April 8, 2022

Title of Item: Certification Committee Update

2021-2022

CHAIRPERSON

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Scott Simpson
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Danyel Sullivan-Marrero
Todd Taylor
Vien Tran
Tim Villarosa
Denese Williams

Executive Summary, Explanation or Background:

The Certification Committee has approved 30 new candidates and denied one candidate for participation in the CGFO Program. The denial was due to lack of work history with a government entity.

We held Exam reviews during the School of Government with 53 candidates. These candidates took 145 exams. After these exams there were 12 candidates that received their CGFO designation bringing us to the total of 516 CGFOs.

The Committee met February 22nd to discuss Spring Reviews and Exams. Spring Reviews are currently scheduled for March and April and registration is open. Thanks go to Diane Reichard, Dan Risola, Michael Perry, Rip Colvin, Lorrie Simmons, and Rebeca Bowman for presenting the reviews.

The Spring exam is set for Friday April 29th. Locations are set for Miami, Plantation (Broward), Delray Beach (Palm Beach), Ft Myers, Tampa, Palatka, and Tallahassee. We are still seeking proctors for Tallahassee and Tampa. These locations were selected to keep candidates under 1.5 hours of travel time to the exam locations.

A summer exam is scheduled to take place Saturday, June 25th in Orlando prior to the start of the Annual Conference

The Committee has previously discussed whether to continue to offer an extension for earning CPEs. The deadline was extended by 6 months for renewals in 2020 and 2021. The Committee decision was to not offer further extensions due to a wide availability of webinars and conferences (virtual and in-person).

Current Issues:

We are continuing to research the possibility of using a testing center for future exams.

Florida Government Finance Officers Association, Inc.
2021-2022 Certification Committee
Agenda Item



The committee is reviewing all exams for Statutory citations to ensure they are accurate and are looking at the wording of the questions to see if they are clear.

Recommended Action: None

Jeremy Baker

Name

March 25, 2022

Date



Florida Government Finance Officers Association, Inc. 2021-2022 Conference Host Committee Agenda Item

2021-2022

CHAIRPERSON

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Shaunita Ervin
Brenda Fairfoot
Ceci Guerrero
Jeanette Haynes
Pennie Hill
Natalie Hinger
Vanna Lawitzke
Marcia Mack
Heather Meyer
James Moran
Mar Ninah
Jonathan Rushnak
Shonda Singleton-Taylor
Jonathan Tapp
Allison Teslia
Paula Tosti
Natalee Wallace
Patricia Wilken
Katherine Woodruff

Meeting Date: April 8, 2022

Title of Item: Conference Host Committee

Executive Summary, Explanation or Background Information:

The committee is working on the following for the Opening General Session:

- Color Guard – working with the Orlando's Fire Marshall Color Guard
- National Anthem – working with the Osceola County Schools to possibly have some of their chorus students perform the National Anthem.
- Invocation – working with the Mary Queen of the Universe church to have one of their pastors do the invocation.

In addition, we are hoping to have the welcome gift ordered within the next few weeks.

Recommended Action: Informational Only

Sharon Almeida

3/25/2022

Sharon Almeida

Date

Florida Government Finance Officers Association, Inc.

2021-2022 Conference Program Committee

Agenda Item



2021-2022

CHAIRPERSON

Nicole Jovanovski, CPA

Director of Finance
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Julie Davis
Shaunita Ervin
Damien Grant
Jeffrey Larson
James Moran
Rebecca Reynolds-Russell
James Rizzo
Jamie Roberson
Daniela Russell
David Siegel
Jonathan Tapp
Natalee Wallace
Brent Wertz
Liang Wu

Meeting Date: April 8, 2022

Title of Item: Conference Program Committee Update

Executive Summary, Explanation or Background:

A proposed schedule including session titles, session descriptions and speakers have been included for consideration.

Sessions with a yellow highlight are still pending a speaker commitment.

Additionally, options for the GASB sessions will be presented.

1. Identify different speakers for GASB sessions
2. Provide remote speaking option for speakers
3. Shift GASB sessions to later in the conference (Wednesday)

Attachments: Proposed Master Program Schedule

Recommended Action:

Consider proposed master program schedule and provide direction on preferable resolution for GASB sessions.

Nicole Jovanovski

Nicole Jovanovski

3/25/22

Date

2022 FGFOA Conference Program
June 25-29, 2022 | Rosen Shingle Creek | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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Saturday June 25, 2022

8:00 AM to 9:40 AM			Title: Coaching and Mentoring I Date: Saturday June 25, 2022 Time: 8:00-9:40 am Topic: Understanding the difference between coaching and mentoring and how to effectively do both. This session will include a self-assessment of your coaching and mentoring skills and also role playing exercises CPE: 2 hours (TB) Speaker: Debbie Goode, CPA Partner; Carr, Riggs & Ingram, Frank Mason, CPA Partner; Carr, Riggs & Ingram,	Title: Global Economic and Market Update - 2022 US Inflation and Interest Rate Outlook: Don't buy the inflation hype Date: Saturday June 25, 2022 Time: 8:00-9:40 am Topic: Aggressive monetary and fiscal policies to combat COVID19 have ushered the consensus view that high inflation will be long lasting. Thinking about inflation through the lenses of the labor market has served well in the past, but the dynamics that are currently driving prices have materially changed. The risk for higher inflation is at its highest level in years, but M2 money supply and US dollar pressures remain relatively subdued. Details will be given as to why the current economic backdrop does not present an inflationary threat similar to that in the 1970s. A framework of inflation metrics will be outlined that allows practitioners to identify signs of sustainable price pressures on a cyclical and secular basis. A good understanding of the factors that drive inflation and interest rates will help formulate an appropriate risk management strategy at the balance-sheet and 2 hours (TB) CPE: 2 hours (TB) Speaker: Dimitri Delis Managing Director - Financial Strategies Group within the Fixed Income Department Piper Jaffery	
			Moderator:	Moderator:	
10:00 AM to 11:40 AM			Title: Coaching and Mentoring II Date: Saturday June 25, 2022 Time: 10:00-11:40 am Topic: This course will assist you with understanding, in a fun and interactive way, the four personality types or combination of types that individuals fall into, how each of them is important to an organization and how to use this to facilitate team synergy. We will also look at generational differences and their impact on coaching and mentoring CPE: 2 hours (TB) Speaker: Debbie Goode, CPA Partner; Carr, Riggs & Ingram, Frank Mason, CPA Partner; Carr, Riggs & Ingram,	Title: Florida Economic Update Date: Saturday June 25, 2022 Time: 10:00-11:40 am Topic: How is the Florida Economy Performing, Both Statewide and in Your Region? Find out some of the Major Factors Influencing Our State. CPE: 2 hours (TB) Speaker: David Jang Managing Partner Water Walker Investments	
			Moderator:	Moderator:	
1:00 PM to 2:40 PM			Title: Strategic Multigenerational Communication Date: Saturday June 25, 2022 Time: 1:00-2:40 pm Topic: Over the last thirty years, researchers William Strauss and Neil Howe have postulated on the different generations within American Society and how those generational differences occur. Through their work, they have provided language and characteristics through which to understand and contrast different segments of the population as they relate to school, work, and personal lives. Going forward, new voices are emerging to continue their scholarship, particularly as it relates to the next generation, Generation Z. Insight into this new generation as well as multigenerational communication can be critical for workplace communities. CPE: 2 hours (TB) Speaker: Monnie Huston Wertz, PH.D. Associate Vice-president, Operations and Planning The University of Tampa	Title: Understanding & Managing Risk Date: Saturday June 25, 2022 Time: 1:00-2:40 pm Topic: This session explores the understanding that risk means more things can happen than will happen. Some of those things are good and some are bad. With that broad framework an exploration of interest rate risk, credit risk, reinvestment risk and total risk will be discussed. Learning Objectives: a. Uncertainty versus Risk b. Time Value of Money Circle of Life c. Interest Rate Risk d. Credit Risk e. Reinvestment Risk f. Total Risk CPE: 2 hours (TB) Speaker: Kevin Webb, CFA Baird	

2022 FGFOA Conference Program
June 25-29, 2022 | Rosen Shingle Creek | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
			Moderator:	Moderator:	
3:00 PM to 4:40 PM			Title: Surviving and Thriving as Public Service Leaders Date: Saturday June 25, 2022 Time: 3:00-4:40 pm Topic: Public service leadership offers unique opportunities and unique challenges. The opportunity to focus on serving a greater good is perhaps the most important of the opportunities, the risk of competing (and sometimes unrealistic) demands and of abuse from many quarters perhaps the greatest challenges. Meeting those challenges in the present climate requires heightened awareness of our own needs and strategies for ensuring those needs are met so that we can serve effectively. This workshop offers insights from sociology, psychology and lived experience, providing tips and tools not only to survive but to thrive as public service leaders. CPE: 2 hours (TB) Speaker: Scott C. Paine, Ph.D. Director Leadership Development and Education Florida League of Cities, Inc.	Title: Investment Considerations for Your Organization's Operating and Long-term Portfolio's Date: Saturday June 25, 2022 Time: 3:00-4:40 pm Topic: Given recent market events, you may be wondering whether your organization should make changes to its investment portfolio. Is your organization making rapid investment decisions without considering their long-term financial goals managing just day-to-day operations? While our presenter(s) can't tell you how to manage your organization's investment portfolio during a volatile market, they can provide you with tools and tips to make an informed decision. CPE: 2 hours (TB) Speaker: Mark Peterson Financial Accounting Supervisor Brevard County Clerk & Comptroller Philip Borozny, CTP Investment Manager Polk County Clerk & Comptroller	
			Moderator:	Moderator:	

Sunday June 26, 2022

First Time Attendees 11:00am - 11:45am

1:00 PM to 2:40 PM	Title: GASB Update Date: Sunday June 26, 2022 Time: 1:00-2:40 pm Topic: This session will include the latest news from the Governmental Accounting Standard Board (GASB) and provide answers to address public confusion about current pronouncements. CPE: 2 Hours (AA) Speaker: Dean Mead Assistant Director of Research and Technical Activities GASB				Title: Cloud Based Solutions Date: Sunday June 26, 2022 Time: 1:00-2:40 pm Topic: Understanding Cloud Based Solutions and ensuring your data is protected and accessible. Are there silver linings or disruptions? What should governments know as they migrate to cloud solutions. CPE: 2 Hours (TB) Speaker: Jose L. Antigua, CISA, CISM, CDPSE, ACDA, COBIT Director Marcum
	Moderator:				Moderator:
3:00 PM to 4:40 PM	Title: GASB Hot Topics Date: Sunday June 26, 2022 Time: 3:00-4:40 pm Topic: This session will include a general update on future pronouncements and proposals affecting state and local government. CPE: 2 Hours (AA) Speaker: Dean Mead Assistant Director of Research and Technical Activities GASB		Title: Procurement vs. Purchasing - More than just RR's and PO's Date: Sunday June 26, 2022 Time: 3:00-4:40 pm Topic: Procurement vs. Purchasing - More than just RR's and PO's - Procurement management ensures that all items and services are properly acquired 2 Hours (TB) CPE: 2 Hours (TB) Speaker: Annie Perez Chief Procurement Officer Yadissa Calderon Assistant Director City of Miami		
	Moderator:		Moderator:		

2022 FGFOA Conference Program
June 25-29, 2022 | Rosen Shingle Creek | Orlando, FL

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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Monday June 27, 2022

8:00 AM to 9:40 AM	Opening General Session -		Opening General Session -		Opening General Session -		Opening General Session -	
10:00 AM to 11:40 AM	Title:	Auditor General and Department of Financial Services Update	Title:	The New Minimum Wage Law	Title:	Remote Work Policies - 3 Perspectives	Title:	On the Defense - Solutions to Prevent Fraud and Detect Fraud
	Date:	Monday June 27, 2022	Date:	Monday June 27, 2022	Date:	Monday June 27, 2022	Date:	Monday June 27, 2022
	Time:	10:00 -11:40 am	Time:	10:00 -11:40 am	Time:	10:00 -11:40 am	Time:	10:00 -11:40 am
	Topic:	Update from the Florida Auditor General's Office and Department of Financial Services on current issues pertaining to local governments.	Topic:	The bright and shiny impact of the new \$15 minimum wage law centers around the need to plan for full compliance of the phased-in minimum wage increase. However, for most governments, the secondary impact of the law – compression – is an even bigger challenge to face. This session will discuss strategies and considerations relative to achieving compliance while also trying to address the compression issue in the most effective manner possible.	Topic:	This session will consist of a panel of experts to discuss a remote work key policies from a human resources, legal, and cybersecurity perspective.	Topic:	Threat actors are constantly on the hunt targeting local governments in an effort to defraud and manipulate them for their financial benefit. Advances in technology have reduced the effectiveness of traditional fraud prevention techniques and have even enabled new forms of fraud. During this session we will discuss the threat actor's motives and objectives, use real world scenarios to demonstrate how threat actors have targeted organizations in the past, and walk through the steps
	CPE:	2 Hours (AA)	CPE:	2 Hours (TB)	CPE:	2 Hours (TB)	CPE:	2 Hours (TB)
	Speaker:	Derek H. Noonan, CPA Audit Supervisor Florida Auditor General Mark Merry Assistant Director State of Florida	Speaker:	Kandis Baker-Buford, JD, CPM Equity and Human Resources Director, Polk County	Speaker:	Shannon R. Chessman , Chief Deputy Clerk Lisa Turner Chief of Human Resources Amy Borman Chief Legal Office Parik Chokshi Director of IT Palm Beach County Clerk of Courts	Speaker:	Enrique Fernandez Director of Financial Crimes Unit Synovus IRR/FCU Division Bijan Razilou Police Sargent City of Naples
	Moderator:		Moderator:		Moderator:		Moderator:	

Standing Committee Meetings 11:50am - 1:00pm

1:00 PM to 1:50 PM	Title: GASB 87 Date: Monday June 27, 2022 Time: 1:00-1:50 pm Topic: This session will cover the major accounting and financial reporting issues associated with implementing GASB 87.	Title: Equity in Budgeting Date: Monday June 27, 2022 Time: 1:00-1:50 pm Topic: Equity in budgeting is getting a lot of attention in local government, but what does it mean and how can local governments approach it? In this session, we will delve into how local governments have begun to integrate equity considerations into their budget, challenges they have faced, lessons learned, and more. You will leave this session with a better understanding of how an equity lens on budgeting could help lead to better decisions in your community.	Title: Strategies for Developing Effective/Excellent Presentation Skills Date: Monday June 27, 2022 Time: 1:00-1:50 pm Topic: Verbal and non-verbal messages, developing/organizing/preparing the presentation., using visual aids, handling questions from your target audience. The challenges of presenting via Zoom.	Title: Bids or Offers, Huh? - Investment Jargon Uncovered Date: Monday June 27, 2022 Time: 1:00-1:50 pm Topic: Helpful terms to more easily navigate the occasionally, oft inverse language of the institutional market	
	CPE: 1 Hour (AA) Speaker: Chris Davis, CPA, CFST Purvis, Gray & Company	CPE: 1 Hour (TB) Speaker: Michael A. Bryant GFOA President, Deputy County Manager, Mecklenburg County, NC Chris Morrill Executive Director/CEO, GFOA	CPE: 1 Hour (BEH) Speaker: Rachael Assignon Edith Tiencken District 84 - Speakers Bureau & Education	CPE: 1 Hour (TB) Speaker: Damien Grant MBS Securities Greg Pagans MBS Securities	
	Moderator:	Moderator:	Moderator:	Moderator:	
		Title: Economic Update Date: Monday June 27, 2022 Time: 2:00-3:15 pm	Title: Legislative update Date: Monday June 27, 2022 Time: 2:00-3:15 pm	Title: Organizational Resilience: Hope for the Best, Plan for Success Date: Monday June 27, 2022 Time: 2:00-3:15 pm	Title: Robotic Process Automation Date: Monday June 27, 2022 Time: 2:00-3:15 pm

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2:00 PM to 3:15 PM		Topic: Economic conditions affect budgeting and financial planning functions in all governmental entities. This session will discuss the current state of the economy and provide national, state and regional trends. CPE: 1.5 Hours (TB) Speaker: James Heckman Bureau Chief of Workforce Statistics and Economic Research Florida Department of Economic Opportunity	Topic: This session will review the 2021 legislative session, review the bills that passed and failed and discuss their implications for local governments. CPE: 1.5 Hours (TB) Speaker: Amber Hughes Senior Legislative Advocate, Florida League of Cities, Inc. Bob McKee Deputy Director of Public Policy Florida Association of Counties	Topic: This past year and a half has proven double the challenges faced by every organization. How did your organization make it through? Did you already have a Continuity Plan in place, were you thinking of starting one, was your leadership engaged or are you still looking for ways to convince them you need a plan? We all face various challenges in dealing with unexpected events, such as natural disasters, interruptions, workplace or terrorist attacks, and most recent...pandemics. As a result, organizations should have a Business Continuity plan (program) in place to properly prepare, respond, and recover from a disruptive event. This presentation will provide high-level guidance on how to develop a continuity program, manage insurance claims, and more. CPE: 1.5 Hours (TB) Speaker: Ed McCrane Sarasota County TBD, another peer for panel	Topic: Come learn how robotic process automation streamlines workflows, which makes organizations more efficient, flexible, and responsive while increasing employee satisfaction, engagement, and productivity by removing mundane tasks from their workdays. Robotic Process Automation technology is changing how the world gets work done. CPE: 1.5 Hours (TB) Speaker: Radcliffe Brown COO Finance, Palm Beach Clerk & Comptroller Possibly Hillsborough representative as well
		Moderator:	Moderator:	Moderator:	Moderator:
3:35 PM to 4:50 PM	Title: Introduction to Governmental Accounting Date: Monday June 27, 2022 Time: 3:35-4:50 pm Topic: Are you new to the governmental arena? This session covers the basics and foundation of governmental accounting and reporting in today's environment. It will review the unique aspects of the governmental environment, recognize the financial reporting structure used by governments and review the basic differences between commercial and governmental accounting and why these differences exist. CPE: 1.5 Hours (AA) Speaker: Enrique Llerena Partner Caballero, Fierman, Llerena & Garcia, LLP		Title: Recruitment & Retention Date: Monday June 27, 2022 Time: 3:35-4:50 pm Topic: In today's competitive climate, fostering an inclusive culture is no longer an option: it's essential. Without a diverse workforce offering plenty of fresh perspectives, innovation is restricted, and growth is stifled. This session will provide strategies to use for recruiting and retaining that valuable talent in your organizations by helping identify key elements of the processes needed to succeed. CPE: 1.5 Hours (TB) Speaker: Karen Garcia Chief Human Resources OfficerOsceola County Clerk of Courts Seawright & Associates	Title: Investment Strategies for Local Governments in the Current Financial Market Date: Monday June 27, 2022 Time: 3:35-4:50 pm Topic: According to Forbes, 2022 is set up to be an interesting year. Inflation is running rampant, interest rates are set to rise and the stock market is still topsy-turvy. Learn from the experts the best investment strategies for your organization to help protect your agency's financial future. CPE: 1.5 Hours (TB) Speaker: John Grady Public Trust Advisors	Title: Data Analytics Date: Monday June 27, 2022 Time: 3:35-4:50 pm Topic: Data analytics is among today's fastest-growing information technology fields as organizations increasingly rely on data to drive strategic business decisions. Whether you are gathering data or analyzing it to make recommendations, this session is designed to provide functional literacy in critical data analytics. CPE: 1.5 Hours (TB) Speaker: Lance Schmidt, CPA, CFE CliftonLarsonAllen Chris Kessler, CPA CliftonLarsonAllen
	Moderator:	Moderator:	Moderator:	Moderator:	Moderator:

Networking and Social Event 5:00pm - 6:30pm

Tuesday June 28, 2022

8:00 AM to 9:40 AM	Title: Financial Reporting Complexities in Local Governments Date: Tuesday June 28, 2022 Time: 8:00-9:40 am Topic: This session will provide answers to a series of hypothetical questions that present complex accounting and financial reporting issues facing many Florida governments of varying sizes and structures. CPE: 2 Hours (AA) Speaker: Andrew Laffin President - Aclarian		Title: Managing a Remote Team - Tips and Tools Date: Tuesday June 28, 2022 Time: 8:00-9:40 am Topic: This session will review how to accomplish goals and objectives while working remotely. This session will include tips and tools for managing a team remotely and how to ensure productivity and good morale among staff members. CPE: 2 Hours (TB) Speaker: Alton L. "Rip" Colvin, Jr. Executive Director Justice Administrative Commission Greg Cowan Senior Management Analyst Justice Administrative Commission	Title: Exploring Self Insurance and Other Risk Financing Strategies Date: Tuesday June 28, 2022 Time: 8:00-9:40 am Topic: In this session, we will cover the risks and rewards that come with self-insuring for both employee benefits and property & casualty. Our panel of experts will discuss the flexibility that comes with self-insured plan design along with the disadvantages that come with this type of coverage. CPE: 2 Hours (TB) Speaker: Marc Rodriguez Benefits Consultant, Gehring Group Rodney Louis Senior Risk Management Consultant, Gehring Group Lisa Tuner Chief of Human Resources Palm Beach Clerk & Comptroller's Office	Title: Surviving an IT Audit - AI in Audit Date: Tuesday June 28, 2022 Time: 8:00-9:40 am Topic: Prepare your organization for a successful IT audit with these recommendations from our experts. CPE: 2 Hours (TB) Speaker: Randall J. Romes, CISSP, CRISC, CISA, MCP, PCI-QSA Principal Cybersecurity CLA (CliftonLarsonAllen LLP) Zoran Jovic GPEN, CCNA, Sec+ CLA (CliftonLarsonAllen LLP)

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	Moderator:		Moderator:	Moderator:	Moderator:
10:00 AM to 11:40 AM	Title: Single Audit Update Date: Tuesday June 28, 2022 Time: 10:00-11:40 am Topic: This session will provide an update on revisions to the Uniform Guidance and the Compliance Supplement including addendums to the 2021 Compliance Supplement. This session will also cover the audit implications of these revisions and any revisions to the Florida Single Audit Act. CPE: 2 Hours (AA) Speaker: Yvonne Clayborne Partner Carr, Riggs & Ingram Christine Noll-Rahn Partner Carr, Riggs & Ingram	Title: Sustainable Funding Practices for Defined Benefit Pension and OPEB Plans Date: Tuesday June 28, 2022 Time: 10:00-11:40 am Topic: The fundamental financial objective of government employers that offer defined benefit (DB) pensions and other postemployment benefits (OPEB) to their employees is to fund the long-term cost of the benefits promised to participants. It is widely acknowledged that the appropriate way to attain reasonable assurance that benefits will remain sustainable is for a government to accumulate resources for future benefit payments in a systematic and disciplined manner during the active service life of the benefitting employees. CPE: 2 Hours (TB) Speaker: Mindy Brenay Chief Financial Officer Orlando Utilities Commission James J. Rizzo Senior Consultant and Actuary Gabriel, Roeder, Smith & Company	Title: Leadership in Turbulent Times Date: Tuesday June 28, 2022 Time: 10:00-11:40 am Topic: All organizations face challenging times such as technological, financial, legal, natural, or health crisis. It is critical for an organization to have leadership that display the right mix of behavior/characteristics and make the best decisions during a crisis. Leaders should have a vision to the future and lay a clear path to success through best practices. Leadershipships ensure their employees thrive during tough times and have a sense of perspective to keep things operating as normal as possible. CPE: 2 Hours (TB) Speaker: Rick Whitted President & CEO		Title: ERP Implementation Date: Tuesday June 28, 2022 Time: 10:00-11:40 am Topic: Panel discussion for dos and don'ts of a successful ERP implementation CPE: 2 Hours (TB) Speaker: Kelly Strickland City of Sarasota Kelly Bennett City of Sarasota Kimball Adams City of Largo Rebecca Spuhler City of Largo
	Moderator:	Moderator:	Moderator:		Moderator:
Luncheon and Annual Business Meeting 11:50am - 1:10pm					
2:00 PM to 2:50 PM	Title: Common Financial Reporting Mishaps from the GFOA COA Award Program Date: Tuesday June 28, 2022 Time: 2:00-2:50 pm Topic: GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (COA) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. This session will go over common financial reporting comments & questions from the COA award program. CPE: 1 Hour (AA) Speaker: Julie A. Davis CPARG&Co CPAs and Advisors	Title: Public Engagement in the Budget Process Date: Tuesday June 28, 2022 Time: 2:00-2:50 pm Topic: Good public participation practices can help governments be more accountable and responsive to their communities, and can also improve the public's perception of governmental performance and the value the public receives from their government. Transparency is a core value of governmental budgeting. Developing a transparent budget process will improve the government's credibility and trust within the community. CPE: 1 Hour (TB) Speaker: Jim Barnes Village Manager Village of Wellington	Title: Diversity & Inclusion Date: Tuesday June 28, 2022 Time: 2:00-2:50 pm Topic: In the simplest of terms, diversity and inclusion encompass a group of unique individuals who acquaint and integrate with one another, but each are entirely different concepts with separate benefits. Workplaces that prioritize diversity and inclusion efforts have been statistically proven to be safer, happier, and more productive work environments. With the attention to social responsibility at an all-time high, managers and investors are becoming more strategic in where they are putting their resources. This session will explore how resources for diversity and inclusion can impact the organization and the community it serves. CPE: 1 Hour (BEH) Speaker: Sabrina G Jackson, SHRM-CP, CDP Griffith Consulting, LLC Principal	Title: Update on the Latest Banking Technologies, Cost Savings Approaches with Practical Date: Tuesday June 28, 2022 Time: 2:00-2:50 pm Topic: To become future-ready, financial institutions will need to deploy modern technologies to support agility, efficiency, security and innovation. Technologies such as cloud computing, robotics and automation, embedded solutions, and cybersecurity will differentiate banks and credit unions in 2022 and beyond. Join the presenter(s) to learn the newest trends and see how they can help your organization to save in a long run. CPE: 1 Hour (TB) Speaker: Amy Bramlitt, CPA Finance Officer Clay County Clerk of Court & Comptroller Lynn Nieves Wells Fargo TBD	
	Moderator:	Moderator:	Moderator:	Moderator:	
	Title: American Rescue ACT ARPA Funding and Care Act Funding Date: Tuesday June 28, 2022 Time: 3:10-4:50 pm	Title: Measuring Performance Date: Tuesday June 28, 2022 Time: 3:10-4:50 pm	Title: Six Sigma Date: Tuesday June 28, 2022 Time: 3:10-4:50 pm	Title: Putting Your Best Foot Forward - How to Prepare for a Bond Insurer, Rating Agency Date: Tuesday June 28, 2022 Time: 3:10-4:50 pm	

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3:10 PM to 4:50 PM	Topic: This course will focus on how state and local governments spent their stimulus funds, primarily focused on CARES Act, Consolidated Appropriations Act, and ARPA funds. We will cover related topics, such as compliance with the federal guidelines, reporting results, reviewing for duplication of benefits, and ongoing spending plans. We will also dive into some oversight processes that have been taken, aimed at preventing and detecting fraud, waste, and abuse of the funds. CPE: 1.5 Hours (AA) Speaker: Jill Reyes Risk Consulting Director RSM US LLP	Topic: Sarasota County embarked on a performance management journey in 2013 when the county did a reboot of all measuring being done throughout the organization. While the organization was using performance measures, it was sporadic in nature and not being used as a management tool. The county began an intentional process to align all measuring activities to County Administration's strategic planning methodology. Over time the county's performance management approach continued to evolve and in 2021 the county CPE: 1.5 Hours (TB) Speaker: Tracy Miller Manager of Strategy Development Sarasota County Government	Topic: Six Sigma is an essential component of business process improvement initiative. It allows an organization to identify flaws and weaknesses in current procedures to implement new processes that improve efficiencies in your department. Six Sigma offers tools and techniques that reduce variance, eliminate defects and help identify the root causes of errors, allowing organizations to create better services. Six Sigma can help eliminate inefficiencies and increase employee productivity. <i>This session will help you:</i> CPE: 1.5 Hours (TB) Speaker: Keith A. Clinkscale Director Strategic Planning and Performance Management Palm Beach County	Topic: An organization's long-term competitive position is substantially dependent on its ability to raise affordable capital in the debt markets. The approach taken by organizational leadership teams when preparing for their review is vitally important in today's rapidly evolving environment. This session will provide valuable information on how to achieve your organization's goals. CPE: 1.5 Hour (TB) Speaker: Mark Mason, CPA Finance Director, City of Cape Coral Matthew Wong Fitch Ratings Director, Public Finance Greg Pacifico Build America Mutual (BAM), Bond Insurer	
	Moderator:	Moderator:	Moderator:	Moderator:	

Wednesday June 29, 2022

8:00 AM to 9:40 AM	Title: Common Audit Findings Date: Wednesday June 29, 2022 Time: 8:00-9:40 am Topic: This session will include discussion of common audit findings at various local government entities related to financial reporting, internal controls and compliance as well as best practices for addressing them. CPE: 2 Hours (AA) Speaker: Lorrie A. Arevalo, CGFO Fiscal Analyst Office of Management and Budget Roderick Harvey, CPA HCT Certified Public Accountants and Consultants	Title: Establishing Government Charges & Fees Date: Wednesday June 29, 2022 Time: 8:00-9:40 am Topic: For many local governments user fees, such as land development, building, recreational fees etc. are the only source of revenue. Organizations should ensure the fees charged can be defended and accurately reflect the cost to provide those services. This session will review the types of fees local governments charge for various services and how the fee can be developed to ensure the local government is recouping the cost to provide such service CPE: 2 Hours (TB) Speaker: Charlotte Presensky, CPRE Leisure Services Administrator Palm Beach Gardens Daniela Russell Chief Financial Officer Seacoast Utility Authority Rebecca Schnirman, CPRP Division Director II, Financial & Support Services Division Palm Beach County Parks and Recreation Department	Title: Ethics - Additional Fee Required Date: Wednesday June 29, 2022 Time: 8:00-9:40 am Topic: If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence. CPE: 2 Hours Ethics Speaker:	Title: Capital Financing Options Date: Wednesday June 29, 2022 Time: 8:00-9:40 am Topic: How to formulate a Capital Improvement Plan, and Look at Bank, Bond finance and other options where external financing is needed. CPE: 2 Hours (AA) Speaker: Jeff Larson President Larson Consulting Services, LLC Linda Senne, CPA, CGFM, CGMA, Finance Director, City of Venice Julie Santamaria Director, RBC Capital Markets	
	Moderator:	Moderator:	Moderator:	Moderator:	
10:00 AM to 11:40 AM	Title: XBRL Reporting Requirement Date: Wednesday June 29, 2022 Time: 10:00-11:40 am Topic: For fiscal years ending on or after September 1, 2022, local governments are to report financial data required by Section 218.32, Florida Statutes using extensible business reporting language (XBRL). This session with cover the options government entities have to meet this requirement and also provide an update into the State's efforts enhance LOGER. CPE: 2 Hours (TB) Speaker:		Title: Ethics - Additional Fee Required Date: Wednesday June 29, 2022 Time: 10:00-11:40 am Topic: If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence. CPE: 2 Hours Ethics Speaker:	Title: What is the SEC's and MSRBs Involvement with Municipal Financings, and what do I need to be aware of as a local? Date: Wednesday June 29, 2022 Time: 10:00-11:40 am Topic: Municipal securities provide critical funding for public projects, including the building and maintenance of infrastructure, and day-to-day government needs. In this session you will learn what organizations govern disclosure in the municipal securities market and importance of the accurate and timely financial information. CPE: 2 Hours (TB) Speaker: Natalie Sidor PRAG	Title: Cyber Security for Operations based Departments Date: Wednesday June 29, 2022 Time: 10:00-11:40 am Topic: Sophisticated cyber thieves exploit vulnerabilities to steal information and money and are developing capabilities to disrupt, destroy, or threaten the delivery of essential services. This session will address a growing concern of cyber threat to critical infrastructures and provide tips on how to strengthen the security and resilience of cyberspace. CPE: 2 Hours (TB) Speaker: Timothy Lee Thomas Vaughn

Florida Government Finance Officers Association, Inc.

2021-2022 Education & Webinar Committee

Agenda Item



2021-2022

CHAIRPERSON

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Daniela Russell

David Siegel

Andrea Simon

Tiffany Sirkle

Zoltan Szervanszki

Andrew Thompson

Michelle Tipp

Rhonda Woodward

Meeting Date: April 8, 2022

Title of Item: Webinar Topics & Schedule

Executive Summary, Explanation or Background:

The Education & Webinar Committee Topic Schedule along with attendance figure is attached. Speakers have been confirmed and secured for all webinars.

Recommended Action:

None; informational only.

Name

Rebecca Schnirman

Date

April 8, 2022



Florida Government Finance Officers Association, Inc.

2021-2022 Education & Webinar Committee

Agenda Item

Title	Description	Type	Date	Qty
NO WEBINAR FOR OCTOBER (SOGF)				
Are you Prepared for the Next Cyber Attack?/Fraud Insights and Prevention	This presentation will provide an overview of cybersecurity trends in today's environment, provide a forward look into upcoming threat trends, and provide an overview and best practice tips for preparing against these threats. During this seminar, a variety of topics will be covered, including fraud trends, check fraud, cyber fraud as well as impostor fraud.	TB	9/23/2021	228
American Rescue Plans Act (ARPA)	ARPA Funds - best practices for tracking and managing these funds; ARPA Funding Requirements; ARPA Funding and Reporting	TB	11/18/2021	463
Human Resources Recruitment Tips and Tricks	How to hire the best and brightest employees with a shrinking pool of applicants and increase competition	TB	12/16/2021	234
Capital Assets	Assets-So you think you're accounting for them? Do you really know what is out there? Systems and suggestions for better tracking assets and inventories.	TB	1/20/2022	347
Cybersecurity	With more and more government employees working from home, actions must be taken to better protect their organizations from cyber threats. This presentation will provide tips and tricks that government agencies can use to reduce the opportunities for cyberattacks.	TB	2/17/2022	300
GASB 87 and 96	GASB 87 and 96	AA	3/17/2022	371
Legislative Update	Legislative Update	TB	4/21/2022	
Debt 101	Bond Issuance and Lease Management	AA	5/19/2022	
NO WEBINAR FOR JUNE (ANNUAL CONFERENCE)				
ACFR 101	Basic Components of a Balance Sheet and ACFR 101; Include topic on how to make your MD&A better	AA	7/21/2022	
Internal Controls and Fraud Prevention	Fraud and Audit – are we doing enough to detect fraud? New techniques to identify fraudulent activity before it gets “too big” and to ensure controls are appropriate to prevent that activity.; A/P and Internal Controls	TB	8/18/2022	



Florida Government Finance Officers Association, Inc.

2021-2022 Education & Webinar Committee

Agenda Item

Grant Administration

Tips and best practices to make sure you're not leaving any money on the table when it comes to your grant funding. Includes how to capture reimbursements and subsidize more on grant funding using indirect costs.

TB

9/22/2022

Florida Government Finance Officers Association, Inc.
2021-2022 Member & Leadership
Development Committee
Agenda Item



2021-2022

CHAIRPERSON

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Kewina Hibbert
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Andrea Lowery
Marcia Mack
Debra Martin
Lakia McNeal
Bradley Newman
Harold Ian Proverbs
Kadem Ramirez
Sarah Simpson
Shonda Singleton-Taylor
Lauren Strobe
Dennise Suarez
Paula Tosti

Meeting Date: April 8, 2022

Title of Item: Mentor Program Meetup Schedule & Topic Update

Executive Summary, Explanation or Background:

The Member & Leadership Development Committee revamped the Mentor program to provide more structure to the program, while also facilitating a place for the mentor and mentee to meet and share information. This year the committee added 5 topics for discussion with 3 remaining since the last Executive Board Meeting. The connections and conversations have been enlightening and a learning experience for Mentors and Mentees. Any Executive Board Members that would like a copy of presentations or handouts are welcome to request copies. The most recent topic and the remaining topics are presented below:

March 18, 2022

Diversity & Inclusion in the Workplace what can I do better?
Dennise Suarez, CFO Eleventh Judicial Circuit

May 20, 2022

Difficult Conversations/Facing Adversities
Melissa Burns, Director of Finance, City of Atlantic Beach

June 17, 2022

What makes a great Leader? Do I have what it takes?
Nicole Gasparri, Director Strategic Management & Professional Development

Recommended Action:

For review and discussion only.

Lorrie A Arevalo
Lorrie A Arevalo

03/24/2022
Date



Florida Government Finance Officers Association 2021 School of Governmental Finance Committee Agenda Item

2021-2022

Meeting Date: April 8, 2022

CHAIRPERSON

Nicole Gasparri, CGFO
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Vicky Cooper
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John Grady
Sharon Harding
Jeanette Haynes
Ann Kenny
Jeffrey Larson
Raymond Long
Everlyne Okoduwa
Richard Pengelly
Tracy Ramsey
Tanya Quickel
Kadem Ramirez
Elizabeth Walter
Tammy Wilson
Brent Wertz
Katherine Woodruff

Title of Item: Sub-Committee Progress

Executive Summary, Explanation or Background Information:

The Sub-Committee learning track Chairs meet with the Chair on March 24, 2022, to confirm committee members, identify next steps and talk about upcoming deadlines.

As an update, the Sub-committee Chairs will be meeting with their team members to begin topic formulation in early April, keeping in mind the topic list will be presented to the board at the June meeting.

Jennifer Desrosiers – Financial Management and Leadership

Tanya Quickel – Treasury and Debt

Elizabeth Walter & Tammy Wilson – Budget

Kathrine Woodruff – Accounting and Financial Report

Recommended Action:

No action required.

Nicole Gasparri

3/24/2022

Nicole Gasparri

Date



Florida Government Finance Officers Association 2021 School of Governmental Finance Committee Agenda Item

2021-2022

Meeting Date: April 8, 2022

CHAIRPERSON

Nicole Gasparri, CGFO
Director of Strategic Management and
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PBC Clerk of the Circuit Court and
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301 North Olive Avenue, West Palm
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BOARD LIAISON

vacant

STAFF LIAISON

Karen Pastula

COMMITTEE MEMBERS

George Barbar
Victoria Barnett
Vicky Cooper
Ginger Coulter
Jennifer Desrosiers
Erjeta Diamanti
John Grady
Sheron Harding
Jeanette Haynes
Ann Kenny
Jeffrey Larson
Raymond Long
Everlyne Okoduwa
Richard Pengelly
Tracy Ramsey
Tanya Quickel
Kadem Ramirez
Elizabeth Walter
Tammy Wilson
Brent Wertz
Katherine Woodruff

Title of Item: Hospitality Suite at the SOGF

Executive Summary, Explanation or Background Information:

As past practice the Hospitality Suite has had themed nights and activities in the evening throughout the week. Favorites being "Monday Night Football," and "Game night."

This event planning, organizing and execution tend to fall on one to three people. During the annual conference the hospitality suite is a simple set up. What is the boards preference for this year's school?

Recommended Action:

Board direction on the hospitality activities.

Nicole Gasparri

3/24/2022

Nicole Gasparri

Date



Florida Government Finance Officers Association 2021 School of Governmental Finance Committee Agenda Item

2021-2022

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Kadem Ramirez
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Tammy Wilson
Brent Wertz
Katherine Woodruff

Title of Item: Welcome event and Emerging Leader Events

Executive Summary, Explanation or Background Information:

This is confirmation that the Board would like to continue the welcome event, that was done in the exhibit hall of the School in 2021, as well as the Emerging Leaders Event that takes place on Monday night.

Recommended Action:

Confirmation of the stated events.

Nicole Gasparri

3/24/2022

Nicole Gasparri

Date



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2021-2022

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Title of Item: Ethics at the SOGF

Executive Summary, Explanation or Background Information:

At the February 4 board meeting the Board of Directors made a recommendation to hold an Ethics session at the SOGF. The League of Cities Staff will be coordinating a Wednesday morning Ethics session presented by the FICPA. As such there will be only one competing session in each time slot.

Recommended Action:

Confirmation of the Ethics session and programming.

Nicole Gasparri

3/24/2022

Nicole Gasparri

Date



Florida Government Finance Officers Association, Inc.

2021-2022 Technical Resources Committee

Agenda Item

2021-2022

CHAIRPERSON

Ryan Bernal, CPA, CIA, CGFO

Division Manager/Controller
Palm Beach County Sheriff's Office
3228 Gun Club Rd
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BOARD LIAISON

Rip Colvin

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Jill Walker

COMMITTEE MEMBERS

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Linda Benoit
Michelle Blackstock
James Braddock
Kathleen Campbell
Eduardo Castaneda
Yvonne Clayborne
Christopher Davis
Michael Florio
Ajay Gajjar
James Halleran
Wayne Hart
Christopher Kessler
Donna McMahon
Derek Noonan
James Rizzo
Liliya Sablukova
Gittanjali Sookdeo
James Tizzo
Les Tyler
Terrence Vecchio
Larry Webb
Joseph Welch
Mark White

Meeting Date: April 8, 2022

Title of Item: Update

Executive Summary, Explanation or Background:

1. Continued to monitor the landscape of government finance for changes to bring to the members' attention:
 - a. Have worked with Jill Walker and the League to create and disseminate e-bulletins regarding notices of authoritative updates and other technical news to alert and assist members.
2. Continued responding to technical inquiries and request of financial information:
 - a. Monitored the Listserve activity and responded to unanswered questions.
3. Continued to monitor for and prepare draft responses to any Government Accounting Standards Board (or other regulatory body's) invitations to comment. Currently, thankfully, there are no items available for public comment.
4. The committee had its latest quarterly committee-wide meeting in March. Projects identified to be started or considered are:
 - a. Review/update applicable FGFOA website pages.
 - b. Review/update committee manual.
 - c. Create a FY 2022-2023 project plan by reviewing the schedules within the GASB's project agenda.

Additionally, the committee wanted to seek the Board's approval about reviving Technical Resource Committee's technical articles in the newsletter. If approved, we would also be open to any specific ideas, areas of interests, and formatting.

Recommended Action:

For Review

Ryan Bernal

Name

March 24, 2022

Date

[illegible]

NEXT MEETING:

June 24, 2022 - In conjunction with FGFOA Annual Conference

Rosen Shingle Creek

9939 Universal Boulevard

Orlando, FL 32819



FGFOA Mission

The FGFOA is dedicated to being your professional resource by providing opportunities through Education, Networking, Leadership and Information.

Education...

- Creating balanced and cost effective educational programs
- Utilizing various venues and methods of delivery
- Enhancing cooperative training partnerships

Networking...

- Establishing a network of membership expertise
- Establishing relationships with other organizations
- Establishing partnerships between Chapters

Leadership...

- Providing opportunities for individual development
- Being recognized as the governmental finance expert
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing Achievements

Information...

- Maximizing technology resources
- Enhancing information delivery
- Communicating technical and legislative issues