



Florida Government Finance Officers Association Technical and Legislative Resources Committee Policies and Procedures Manual

I. Membership Structure

- A. The committee should be composed of at least 10 active members, not including the chairperson(s).
- B. Members should include a cross-section of the FGFOA to include state, county, city, special purpose governments, public schools, and other FGFOA representation.
- C. The Co-Chairpersons are appointed by the President and serves as overall Committee coordinator. The President may appoint two Co-Chairpersons if the committee's workload is expected to be high.
- D. The Co-Chairpersons appoint Vice-Chairperson for subcommittees for each major area of responsibility, if needed.

II. Purpose, Goals and Action Plan

- A. Purpose: The Committee operates as a technical and informative resource for all FGFOA members on issues related to legislative updates, governmental finance and accounting, and responds to the membership, where possible, in these areas.
- B. Long Range Goal: Improve the quality of GASB pronouncements and legislatively driven issues.
- C. Short Range Goals:
 - 1. Stay alert to changes, problems and innovations in government finance, both nationally and within the State.
 - 2. Identify, analyze and solicit feedback from the membership on Florida State legislative issues of importance to FGFOA members.
 - 3. Provide timely financial impact feedback related to the proposed legislative actions requested by the legislative administrators (or associated Lobbyists).
 - 4. Bring governmental financial matters to FGFOA members' attention.
 - 5. Respond to technical inquiries and requests of financial information from standards or rulemaking agencies.
 - 6. Provide technical articles on governmental financial matters to the members.
 - 7. Partner with other professional organizations to ensure that information regarding legislative proposals that have financial implications to Florida governments is effectively and timely communicated.

D. Action Plan:

1. Prepare draft responses to discussion memoranda, preliminary views and/or exposure drafts issued by the Government Accounting Standards Board (GASB) and other standard or rulemaking bodies concerning governmental finance, accounting, and reporting.
2. Submit Technical and Legislative articles for the FGFOA newsletter.
3. Provide technical assistance to the membership on new and/or changing State or federal laws and regulations, or governmental accounting standards.
4. Maintain and update the Basic Government Resource Manual.
5. As State and federal legislative proposals are identified for analysis, the Co-Chairpersons may appoint subcommittee members, including a Vice-Chairperson, as appropriate for the legislative issue and subject area to be reviewed.
6. Develop and provide Legislative Impact Papers to the FGFOA Board of Directors and provide additional analysis/support should the Board wish to take a position on any issue.

III. Member Responsibilities

A. Chairperson or Co-Chairpersons:

1. Coordinating all major aspects of the Committee including establishing meeting times, chairing Committee meetings, assisting Vice-Chairpersons with coordination of duties and assignments, reporting activities and results to Committee members and providing quarterly reports to the FGFOA President and Board of Directors.
2. Reviewing and recommending changes to the Committee's purpose, goals, and plan of action as listed in the Committee Manual.
3. Attending FGFOA Board meetings and is responsible for preparing and presenting a report of Committee activities at all Board meetings. If the Chairperson or Co-Chairpersons are unable to attend, the Committee's Board liaison should be notified and arrangements made for the report to be presented at the Board's meeting.
4. For the Board's meeting following the first Committee meeting at the annual conference submitting, a timeline of activities for the year that includes deadline dates.
5. Maintaining continuous communication with the Board's liaison on all committee activities, conference calls, and meetings.

6. Coordinating the preparation of quarterly committee update articles for the FGFOA newsletter.
7. Coordinating Committee's annual review and updating of the Committee's Policies and Procedures Manual.
8. Meeting with the incoming Chairperson, or Co-chairpersons, Board liaison, and President to communicate any incomplete projects including upcoming pronouncements by GASB, Legislative Issues, and any other standard or rulemaking bodies or concerns to facilitate an orderly transition. This meeting should occur either before or during the Annual Conference. The new Chairperson or Co-Chairpersons should receive electronic versions of prior year GASB responses and Legislative Impact Papers.
9. Inform Committee members of key dates/deadlines
10. Coordinate with FLC administrative staff to secure Board approval and publishing memos and papers, and other administrative assistance as needed.
11. Coordinating all major aspects of the Committee meetings
 - a. Establishing times and places:
 - b. Meetings can be in person or by conference call, Teams, Zoom, Go-To-Meeting, or any other agreed upon method.
 - i. In person meetings can be coordinated by The Florida League of Cities (FLC) staff in Orlando
 - ii. The FLC staff arranges conference calls and Go-To-Meeting and sends the invites to the Committee's members, if requested.
 - c. Preparing meeting agenda.
 - d. Ensuring meeting minutes are taken.

B. Member Responsibilities:

1. Vice-Chairperson Responsibilities: Each Subcommittee Chairperson is responsible for preparing and presenting reports to the Chairperson on the progress of the respective subcommittee. Any meetings or conference calls necessary to accomplish the duties of the subcommittee are the responsibility of the respective Subcommittee Chairperson.
2. Members Responsibilities:
 - a. Assist the Chairperson, or Co-Chairpersons and/or Subcommittee Chairperson in determining relevant topics and authors for newsletter articles.
 - b. Develop responses to various GASB exposure drafts, preliminary views,

and discussion memoranda (or other standards setting or rulemaking bodies, as appropriate).

- c. Develop responses to various Legislative Bills, State agency implementing rules and other guidance that impacts FGFOA members.
- d. Monitor and respond to questions and inquiries posted to the List Serve. List Serve topics shall be monitored to verify they are posted to the proper category.

IV. Budget:

- A. The annual budget provides for expenses associated with committee meetings, such as meals during in person meeting at the annual conference, virtual meetings and conference calls.
- B. Presenters are volunteers and do not receive compensation or expenses for their services, with the possible exception of national speakers from GASB and GFOA. Any presenter that requests compensation must be approved by the Board prior to selection.

V. Timeline:

- A. Hold organizational meeting at the Annual Conference.
- B. Timely respond to requests for comment on GASB projects and other governmental accounting requests for response.
- C. Draft responses to legislative bills as requested by Legislative Administration or FGFOA affiliated lobbyist requests

VI. Transition Plan:

- A. Outgoing chair(s) and board liaison will meet with the new chair(s) and board liaison in order to provide a smooth transition from one year to the next.
- B. The Committee will collectively update the Committee manual prior to conference in order to provide members with an updated manual.

VII. Meetings and Attendance:

The Committee holds an organizational meeting at the Annual Conference to discuss goals and objectives for the year. Additional meetings are scheduled, if necessary, to develop a list of activities for the year and to discuss the progress on the tasks assigned to each subcommittee and member. The use of conference calls and e-mail to conduct the business of the Committee is strongly encouraged. A note taker should take minutes of each meeting. Minutes should be kept by the Chairperson or Co-Chairperson and distributed

to the committee members after the meeting to reinforce decisions made. Notes should be reviewed, corrected if needed, and filed for future reference and use by the next Chairperson and Committee.