

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

I. Membership

A. Structure

The Technical Resources Committee (Committee) members should include a cross-section of the FGFOA so as to include state, county, city, special purpose governments, public schools, and other FGFOA representation.

The Chairperson is appointed by the President and serves as overall Committee coordinator. The Chairperson may appoint chairpersons for subcommittees for each major area of responsibility.

B. Purpose, Goals, and Plan of Action

The Committee operates as a technical resource for all FGFOA members and non-members on issues related to governmental finance and accounting, and responds to the membership, where possible, in these areas.

Purpose: The Committee's primary purpose is to serve as a technical resource to the FGFOA membership.

Goals: The Committee carries out this purpose by:

- Being alert to changes, problems and innovations in government finance, both nationally and within the state;
- Bringing governmental financial matters to the members' attention;
- Responding to technical inquiries and requests of financial information;
- Providing technical articles on governmental financial matters to the members.

Plan of Action: To meet these goals, Committee members will:

- 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;
- Submit technical articles for the FGFOA newsletter;
- Provide technical assistance to the membership on new and/or changes to State or Federal laws and regulations, or governmental accounting standards;
- Work with the Conference Program Committee to enhance the small government session at the Annual Conference.
- Maintain and update the *Basic Government Resource Manual*.

C. Chairperson Responsibilities

The Chairperson is responsible for coordinating all major aspects of the Committee including: establishing meeting times, chairing Committee meetings, assisting subcommittee 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.

The Chairperson is responsible for reviewing and recommending changes to the Committee's purpose, goals, and plan of action as listed in the Membership Directory.

The Chairperson may attend FGFOA Board meetings and is responsible for preparing and presenting a report of Committee activities at all Board meetings. If the Chairperson is unable to attend, the liaison to the Committee should be notified and arrangements made for the report to be presented at the Board meeting.

The Chairperson is responsible for submitting by the summer Board meeting a timeline of activities for the year that includes deadline dates.

The Chairperson is responsible for maintaining continuous communication with the Board liaison on all committee activities, conference calls, and meetings.

The Chairperson is responsible for coordinating the preparation of quarterly committee update articles for the FGFOA newsletter.

The Chairperson is responsible for maintaining and updating the Committee's Policies and Procedures Manual.

The Chairperson is responsible for presenting an annual report to the membership at the Annual Conference business luncheon. This report should summarize all Committee activities for the year.

The Chairperson shall meet with the incoming Chairperson and President to communicate any incomplete projects including upcoming pronouncements by GASB and other standard or rulemaking bodies or concerns to facilitate an orderly transition. This meeting should occur either before or during the Annual Conference.

D. Subcommittee 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.

E. Members Responsibilities

Committee members are responsible for:

- assisting the Chairperson and/or Subcommittee Chairperson in determining relevant topics and authors for newsletter articles;
- developing responses to various GASB exposure drafts, preliminary views, and discussion memoranda (or other standards setting or rulemaking bodies, as appropriate); and
- monitoring and responding to questions and inquiries posted to the List Serve. List Serve topics shall be monitored to verify they are posted to the proper category.

F. 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 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.

G. Budget

An allocation is included in the annual budget for expenses associated with Committee meetings. This allocation may be used for meals and other incidental expenses related to Committee meetings.

H. Terms

All members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide institutional knowledge and experience. A listing of each Committee member including name, title, employing organization, address, telephone number, and e-mail address will be compiled and distributed to all Committee members.

II. Committee Responsibilities and Activities

- A. The Committee is responsible for providing technical articles of interest for the Association newsletter. The Chairperson and/or Subcommittee Chairperson should obtain a copy of the newsletter publication schedule from the Membership and Publications Committee. The Committee should then develop a list of topics, authors and deadlines for the year. Draft articles should be submitted to the Chairperson for review and approval prior to submission to the FGFOA administrative offices for inclusion in the newsletter.

- B. The Committee is responsible for drafting responses on behalf of the Board of Directors to GASB exposure drafts, preliminary views, and discussion memoranda. As these documents are issued, ad hoc committees should be formed to draft responses. The Chairperson should review each draft response. In order to provide a smooth transition, the outgoing committee will prepare all responses due by June 15. This will allow the incoming committee time to assign duties for the new year.

- C. The Committee is responsible for providing assistance to the membership on various technical issues. This is accomplished by responding to direct inquiries and ensuring that responses are made to technical inquiries posted to the List Serves.