



**Florida Government Finance Officers Association, Inc
Meeting of the Board of Directors**

Friday, August 23, 2024

**Embassy Suites by Hilton Orlando Lake Buena Vista South
4955 Kyns Heath Road
Kissimmee, FL 34746**

Palms E & F Room

9:00 am



FGFOA Mission

2024-2025

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

Networking

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

Education

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

Information

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members

Leadership

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements

ATTENDANCE - FGFOA BOARD MEETING

August 23, 2024

PRESENT

PRESENT

OFFICERS

Rip Colvin
Nicole Gasparri
Kelly Strickland

DIRECTORS

Sharon Almeida
Lorrie Brinson
Melissa Burns
Nicole Jovanovski
Missy Licourt
Anna Otiniano
Rebecca Schnirman
Allison Teslia

1st Term

2023-2026
2023-2026
2019-2022
2022-2025
2021-2024
2024-2027
2022-2025
2024-2027

2nd Term

2022-2025
2024-2027

IMMEDIATE PAST PRESIDENT

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Frank DiPaolo

COMMITTEE CHAIRS

Mary-Lou Pickles
Sarah Simpson
Andrew Thompson
Yiemy Guzman
Jamie Roberson
Kadem Ramirez
Elizabeth Walter
Shannon Ramsey-Chessman
Jean-Michel Neault

Certification Committee
Conference Program Committee
Educational Programs Committee
Event Host Committee
Local Chapter
Professional Development Committee
2024 SOGF Committee
Strategic Communications Committee
Technical and Legislative Resources Committee

CHAPTER PRESIDENTS

Rip Colvin
Jennifer Walker
Edward Linsky
Rebecca Spuhler
Lynn Stone
Jennifer Cole
Kristin Thompson
Tracey Stevens
Mindy Miller
Kathleen Campbell
Kevin Greenville
Teri Butler
Jamie Roberson
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: August 23, 2024
9:00 am
Palms E & F

- I. Call to Order – Rip Colvin, President**
- II. Roll Call**
- III. Consideration of Minutes – May 22, 2024, June 25, 2024, and July 22, 2024**
- IV. Report of Officers**
 - A. President – Rip Colvin**
 - 1. Nominating Committee Review Update**
 - 2. FGFOA Policies and Procedures**
 - B. President Elect – Nicole Gasparri**
 - 1. 2025 SOGF Committee Chair Assignment**
 - C. Secretary Treasurer – Kelly Strickland**
- V. Executive Director – Paul Shamoun**
 - A. Audit Fees**
 - B. Membership Report**
 - C. Investment Report**
- VI. Committee Chairs**
 - A. Certification Committee – Mary Lou Pickles**
 - 1. Certification Committee Update**
 - 2. Updated Policies and Procedures**
 - 3. Updated Committee Manual**
 - 4. GFOA Reciprocity**

5. Request to Revoke CGFOs

B. Conference Program Committee – Sarah Simpson

1. Verbal Committee Update

2. 2025 Annual Conference Program Draft

C. Educational Programs Committee – Andrew Thompson

1. Committee Update

D. Event Host Committee – Yeimy Guzman

1. Committee Update

E. Professional Development Committee – Kadem Ramirez

1. Committee Update

F. School of Governmental Finance Committee – Elizabeth Walter

G. Technical and Legislative Resources Committee – Jean-Michel Neault

1. Committee Update

H. Local Chapter Ad-Hoc Committee – Jamie Roberson

1. Committee Update

I. Strategic Communications Ad-Hoc Committee – Shannon Ramsey-Chessmen

1. Committee Update

VII. Other Business

VIII. Next Meeting – Wednesday, October 23, 2024, held in conjunction with the School of Governmental Finance

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
BOARD OF DIRECTORS MEETING MINUTES**

May 22, 2024

The meeting of the FGFOA Board of Directors took place at the Diplomat Beach Resort in Hollywood on Wednesday, May 22, 2024.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Rip Colvin, Executive Director, Justice Administrative Commission
President-Elect – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller
Secretary-Treasurer – Kelly Strickland, Director of Financial Administration, City of Sarasota
Director, Sharon Almeida, Finance Director, Village of Royal Palm Beach
Director, Lorrie Brinson, Business Manager, Affordable Housing Services, Hillsborough County - BCC
Director, Melissa Burns, Fiscal Director, State Attorney's Office 4th Judicial District
Director, Nicole Jovanovski, Director of Finance, Sarasota County
Director, Melissa Licourt, Director, St. Johns River Water Management District
Director, Anna Otiniano, Financial Services Director, City of Plantation
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County
Director, Allison Teslia, Management & Budget Director, Lake County
Immediate Past President, Frank DiPaolo, Chief Financial Officer, City of Dania Beach

COMMITTEE CHAIRS

Mary-Lou Pickles, Certification
Sarah Simpson, Conference Program
Andrew Thompson, Educational Programs
Yeimy Guzman, Event Host
Kadem Ramirez, Professional Development
Elizabeth Walter, 2024 SOGF
Jean-Michel Neault, Technical and Legislative Resources
Jamie Roberson, Local Chapter Ad-Hoc
Shannon Ramsey-Chessman, Strategic Communications Ad-Hoc

STAFF

Paul Shamoun, Florida League of Cities
Jill Walker, Florida League of Cities
Karen Pastula, Florida League of Cities

CALL TO ORDER

There being a quorum, President Colvin called the May 22, 2024, meeting of the FGFOA Board of Directors to order at 12:25 pm.

PRESIDENT REPORT

Minutes

President Colvin presented the minutes from the March 8, 2024, FGFOA Board meeting for review. **Ms. Burns moved, seconded by Mrs. Almeida, to accept the minutes from the March 8, 2024, FGFOA Board meeting as submitted. Motion passed unanimously.**

EXECUTIVE DIRECTOR REPORT

Administrative Services and Meeting Management Agreement

Mr. Shamoun noted that the Administrative Services and Meeting Management agreements would be tabled for this meeting. They will be finalized and sent out again for review and approval at a future emergency meeting.

FGFOA Mission

The mission statement was reviewed and updated at the Strategic Planning session April 25 & 26, 2024. It was reordered to be NEIL instead of LEIN to focus on President Colvin's networking theme for this year of "Making the Connection".

Ms. Almeida moved, seconded by Ms. Burns, to accept the mission as presented. Motion passed unanimously.

2024/2025 Budget

Paul reviewed the budget items showing an overall projected loss of \$13,000 based on increased dues and rates for School of Governmental Finance and 2025 Annual Conference built in. These numbers may change based on actual costs. School of Governmental Finance is proposed to have \$32,000 net income which should be low compared to actuals. These numbers are anticipating sponsorships at the School of Governmental Finance. The Leadership budget is \$10,000 higher to accommodate an increase in the cost to members to attend by \$500.

Mr. Schnirman moved, seconded by Ms. Teslia, to accept the 2024/2025 Budget as presented. Motion passed unanimously.

President Colvin announced that he is creating a Nominating Review Ad-Hoc committee to review the entire nominating process. It is to review the Policies and Procedures as well as to understand the demographics of the FGFOA membership. Mark Fostier will be the chair along with Jonathan McKinney and Mary-Lou Pickles serving as members. If anyone would like to serve on this committee, they can notify President Colvin. The suggestions brought forth by this committee will be presented to the Board for review.

NEXT MEETING

The date for the next Board meeting will tentatively be on Friday, August 9, 2024, in the Orlando area.

ATTEST:

Kelly Strickland, Secretary/Treasurer

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
BOARD OF DIRECTORS MEETING MINUTES
June 25, 2024

The meeting of the FGFOA Board of Directors took place via Teams on Tuesday, June 25, 2024.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Rip Colvin, Executive Director, Justice Administrative Commission
President-Elect – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller
Secretary-Treasurer – Kelly Strickland, Director of Financial Administration, City of Sarasota
Director, Sharon Almeida, Finance Director, Village of Royal Palm Beach
Director, Lorrie Brinson, Business Manager, Affordable Housing Services, Hillsborough County - BCC
Director, Melissa Burns, Fiscal Director, State Attorney's Office 4th Judicial District
Director, Nicole Jovanovski, Director of Finance, Sarasota County
Director, Melissa Licourt, Director, St. Johns River Water Management District
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County
Director, Allison Teslia, Management & Budget Director, Lake County

COMMITTEE CHAIRS

Mary-Lou Pickles, Certification
Sarah Simpson, Conference Program
Kadem Ramirez, Professional Development
Elizabeth Walter, 2024 SOGF
Jean-Michel Neault, Technical and Legislative Resources
Jamie Roberson, Local Chapter Ad-Hoc

STAFF

Paul Shamoun, Florida League of Cities
Jill Walker, Florida League of Cities
Karen Pastula, Florida League of Cities

CALL TO ORDER

There being a quorum, President Colvin called the June 25, 2024, meeting of the FGFOA Board of Directors to order at 3:03 pm.

PRESIDENT REPORT

Administrative Services Agreement

Mr. Shamoun presented the revisions to the adding language around administering the Local Chapters and the fees for Administrative Services along with technical clean-up. Nicole Gasparri mentioned that an amendment to the agreement may need to happen in the future if another staff person, or outside consultant, is needed for the Strategic Communications committee (as an example). Paul Shamoun mentioned that a technical change may be combining the Administrative Services Agreement with the Meeting Management Agreement.

Ms. Licourt, seconded by Ms. Gasparri, to accept the Administrative Services Agreement as presented. Motion passed unanimously.

Meeting Management Agreement

Mr. Shamoun noted that the only change to the Meeting Management Agreement is modifying the end date so

that this agreement aligns to the Administrative Services Agreement.

Ms. Teslia moved, seconded by Mrs. Schnirman, to accept the Meeting Management Agreement as presented. Motion passed unanimously without objection.

Budget Amendment

Mr. Shamoun noted that there was a strikethrough in the Budget Amendment under the “Administrators Fees” section which reflects a change so that the budget matches the Meeting Management Agreement and Administrative Services Agreements just approved.

Ms. Gasparri moved, seconded by Mrs. Almeida, to accept the Budget Amendment as presented. Motion passed unanimously without objection.

OTHER BUSINESS

Mr. Shamoun noted that the bank has a specific requirement of a proclamation needed to open the Local Chapter Bank accounts. It is required that we use very specific language for this proclamation and have it approved by the FGFOA Board giving the Executive Director authorization to open bank accounts on behalf of the 14 Local Chapters.

Ms. Brinson, second Ms. Licourt moved to allow authorize the executive director to open individual bank accounts for each FGFOA Local Chapter, and to execute such documents necessary to manage each account. Motion passed unanimously without objection.

NEXT MEETING

Friday, August 23, 2024, at the Embassy Suites by Hilton Orlando Lake Buena Vista South; 4955 Kyngs Heath Road, Kissimmee, FL 34746

ATTEST:

Kelly Strickland, Secretary/Treasurer

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
BOARD OF DIRECTORS MEETING MINUTES**

July 22, 2024

The meeting of the FGFOA Board of Directors took place virtually on Monday, July 22, 2024.

IN ATTENDANCE:

OFFICERS AND BOARD MEMBERS

President – Rip Colvin, Executive Director, Justice Administrative Commission
President-Elect – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller
Director, Sharon Almeida, Finance Director, Village of Royal Palm Beach
Director, Lorrie Brinson, Business Manager, Affordable Housing Services, Hillsborough County - BCC
Director, Melissa Burns, Fiscal Director, State Attorney's Office 4th Judicial District
Director, Nicole Jovanovski, Director of Finance, Sarasota County
Director, Melissa Licourt, Director, St. Johns River Water Management District
Director, Anna Otiniano, Financial Services Director, City of Plantation
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County
Director, Allison Teslia, Management & Budget Director, Lake County
Immediate Past President, Frank DiPaolo, Chief Financial Officer, City of Dania Beach

COMMITTEE CHAIRS

Mary-Lou Pickles, Certification
Sarah Simpson, Conference Program
Yeimy Guzman, Event Host
Kadem Ramirez, Professional Development
Elizabeth Walter, 2024 SOGF
Jean-Michel Neault, Technical and Legislative Resources

STAFF

Paul Shamoun, Florida League of Cities
Jill Walker, Florida League of Cities
Karen Pastula, Florida League of Cities

CALL TO ORDER

There being a quorum, President Colvin called the July 22, 2024, meeting of the FGFOA Board of Directors to order at 1:01 pm.

COMMITTEE REPORT

Mrs. Walker presented the schedule of classes and speakers for the 2024 School of Governmental Finance happening this Fall. There is currently a speaker vacancy on Friday morning for the first 2 sessions. If it is not possible to find a speaker, then it is recommended by the committee that we may want to combine them into one large session for the speaker that has committed. The Board agrees that if the content is truly pertinent to the Advanced attendee, then it would be sufficient to have one main session at 8:00 am and then again for the 10:00 am session. The preference is to keep the schedule as is, if possible.

Ms. Gasparri moved, seconded by Ms. Licourt, to accept the SOGF schedule as presented allowing the Committee to finalize the 8:00 am and 10:00 am sessions with a priority to fill these

empty sessions. Also giving authorization to reduce them to one session per timeframe with pertinent topic content. Motion passed unanimously without objection

NEXT MEETING

The date for the next Board meeting will be on Friday, August 23, 2024, in the Orlando area.

ATTEST:

Kelly Strickland, Secretary/Treasurer



Florida Government Finance Officers Association, Inc.
2024-2025 Board of Directors
President Agenda Item

2024-2025
BOARD OF DIRECTORS
OFFICERS
President
Rip Colvin

President-Elect
Nicole Gasparri

Secretary/Treasurer
Kelly Strickland

DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

Meeting Date: August 23, 2024

Title of Item: FGFOA Nominating Committee Review Update

Executive Summary, Explanation or Background:

An ad-hoc committee, Chaired by Mark Fostier was created to review the Nominating Committee procedures which affects the FGFOA Policies and Procedures. Attached for review and approval are the noted recommended changes.

Recommended Action: Review and approval

Alton Colvin _____

July 22, 2024

Alton Colvin, FGFOA President

Date

July 19, 2024

To: Rip Colvin, President, FGFOA

FGFOA Board of Directors

From: Mark A. Fostier, Chair, Nomination and Election Ad Hoc Committee

Subject: FGFOA Nomination and Election Ad Hoc Committee Report

Background

During the 2024 Nominating Committee meeting, certain issues came to light regarding the FGFOA Policies and Procedures that the Committee felt were in need of revision. In response, President Colvin established an ad hoc committee to review these issues along with any other items the Committee felt were important to review. The members of the Ad Hoc Committee are as follows:

Mark Fostier, Past President, Retired (Chair)

Frank DiPaolo, Past President, City of Dania Beach

Nicole Gasparri, FGFOA President-Elect, Clerk of the Circuit Court and Comptroller, Palm Beach County

John McKinney, Past President, City of Port Orange

Mary-Lou Pickles, Past President, Retired

Issues

Policies and Procedure Revisions

Attached is both an add-delete version and a clean version showing the proposed changes. A discussion of each of the proposed changes follows.

1. Page 10 – language was added specifying that the Executive Director and Immediate Past President (as Chair of the Nominating Committee) shall conduct the organizational meeting along with language outlining the purpose of the organizational meeting
2. Page 10 – language was added to allow virtual meetings
3. Page 10 – language was deleted which allowed the Chair to not hold a meeting “based on the candidates”. The Committee felt that a meeting to review the candidates (even when the number of candidates is the same as the number of available positions) should always be held.
4. Pages 10/11 – language was deleted which required an in-person meeting if there are two or more candidates for the Secretary/Treasurer position. The Committee felt a virtual meeting would suffice in this situation.

5. Page 11 – language regarding race, gender or age was deleted for consistency with Article VI of the FGFOA Constitution and Bylaws which requires that consideration be given to demographic representation when considering candidates
6. Pages 11/12 – the policies and procedures provide that no person shall be placed on the slate that is from the same governmental entity as any other officer or member of the Board. However, the Committee felt that the language stating that any entity that is included as part of the reporting entity for a particular government entity under GASB No. 14 will be considered part of the same governmental entity was too restrictive. Consequently, the language was revised to remove this restriction and language was revised/added to provide examples for counties, cities and the State.
7. Page 14 – under Referendum Process, the language was revised for consistency with Article XII of the FGFOA Constitution and Bylaws

Geographic Area of Representation

With regard to the nomination and election of Board members, the Constitution and Bylaws as well as the Policies and Procedures state that consideration must be given to demographic representation, geographical area of representation, size and type of government, and certifications. In discussing this item, the Committee acknowledged that it is important to consider geographic area of representation but it should not be the overriding criterion. The members agreed that the Nominating Committee and the Board should implement strategies to promote active involvement on the Board from all geographic areas of the State. Several good suggestions were made to help accomplish this, such as inviting Chapter Presidents to attend the Board meetings, having the President attend local Chapter meetings, etc..

No action by the Board was deemed necessary.

Nomination and Election Process

In 2020, the Board approved changing the nomination and election process from a ballot voted on by the membership to a recommended slate presented to the membership for approval at the annual business meeting. Given that the slate process has been used for the last several elections, as Chair, I felt it was important for the Committee to revisit this issue to determine whether the slate process best served the needs of the membership. Discussion ensued among the Committee members with the pros and cons of each process being presented. After appropriate discussion, the Committee reaffirmed the use of the recommended slate process by a 4 to 1 vote, with myself being the dissenting vote. With utilizing a slate, the Committee agreed that information about each candidate should be provided to the Association membership with the recommended slate of candidates.

No action by the Board was deemed necessary.

Recommendation

Recommend approval of the proposed revisions to the FGFOA Policies and Procedures as presented in this report



Florida Government Finance Officers Association, Inc.
2024-2025 Board of Directors
President Agenda Item

2024-2025
BOARD OF DIRECTORS
OFFICERS
President
Rip Colvin

President-Elect
Nicole Gasparri

Secretary/Treasurer
Kelly Strickland

DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

Meeting Date: August 23, 2024

Title of Item: FGFOA Policies and Procedures

Executive Summary, Explanation or Background:

An ad-hoc committee, Chaired by Mark Fostier was created to review the Nominating Committee procedures which affects the FGFOA Policies and Procedures. Attached for review and approval is the updated FGFOA Policies and Procedures reflecting the recommended changes.

Recommended Action: Review and approval

Alton Colvin _____

July 22, 2024

Alton Colvin, FGFOA President

Date

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
POLICIES AND PROCEDURES ~~JUNE 2023~~ August 2024

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:

Networking

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

Education

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

Information

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members

Leadership

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements

~~Education~~

- ~~Creating balanced and cost-effective educational programs~~
- ~~Utilizing various methods of delivery~~
- ~~Enhancing cooperative training partnerships~~
- ~~Promoting attainment and retention of certified officials~~

~~Networking~~

- ~~Promoting relationships among peers~~
- ~~Cultivating strong relationships with other organizations~~
- ~~Enhancing relationships with the Local Chapters~~

~~Information~~

- ~~Delivering information through innovation~~
- ~~Providing feedback and analysis on emerging legislative and technical issues~~
- ~~Facilitating information sharing for members~~

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 financial 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 his 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 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 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), he/she 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 a 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 1st, 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 and encouraged to 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. Robert's 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 two 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 meeting within three weeks of such request, any Officer 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.

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 physical/virtual presence of six members, at least one of which must 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), Event Host, Conference Program, Educational Programs, Professional Development, School of Governmental Finance, and Technical & Legislative Resources. In establishing the 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 Audit 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 Chairman, 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 automatically be 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 certification 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, and 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 Local Chapter President.
3. Have made a significant and specific contribution 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 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 their 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 the 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 shall 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 their members or the majority of those present at a regularly scheduled meeting.

Terms of Office

While the fiscal year runs from July 1st to the following June 30th of each year, the Officers, Directors, Standing Committee Chairs 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 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 1st and ends the following June 30th 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 1st. Any individual renewing his membership will have a thirty-day grace period (beginning July 1st) during which to pay their dues. After July 31st, 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 or registrations fees for educational events.

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 Chair, or staff person 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 the 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 15th 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 provide administrative assistance to each local chapter, including dues collections, banking, event registrations and announcements, mailing lists, CPE reporting, and providing other general support services as requested. ~~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 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 a GFOA Representative(s) 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 ~~Executive Director and Immediate Past President~~Nominating Committee shall ~~conduct~~have at least one virtual organizational meeting prior to the initiation of the nomination and election process. The purpose of this organizational meeting is to review the Bylaws and Policies and Procedures relative to the nomination and election process (to include a discussion of the Committee’s responsibilities prior to initiating the call for candidates) and to also review the current composition of the Board as to demographic representation, geographic area of representation, and size and type of government. The Nominating Committee shall have at least one virtual or in-person 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 submit an application for a Board position. Application forms submitted by each candidate shall be provided to the members of the Nominating Committee who shall 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 to ask for additional information, references or request 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 ~~an~~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 that is 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 slate 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 has its own Federal Employer Identification Number (FEIN) or has its own governing board will not be considered part of the same governmental entity, regardless of whether that 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.— However, since the board of county commissioners and the various elected county constitutional officers each have their own separate Federal EIN, they—and would, therefore, not 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 but has its own Federal FEIN or governing board would not be considered to be from the same governmental entity. For the State of Florida, the primary government includes legislative agencies, the Governor and Cabinet, departments and agencies, commissions and boards of the Executive Branch, and various offices relating to the Judicial Branch.— However, employees of the three separate branches of State government (i.e., legislative, executive, and judicial) that are currently part of the reporting entity for the State will not be considered part of the same governmental entity.— Only employees within the same branch of State government will be considered to be from the same governmental entity, with the following exception.— Within the Executive Branch, the Chief Financial Officer, Attorney General, and the Commissioner of Agriculture are state constitutional officers who have their own Federal FEIN and, as such, would not be considered to be from the same governmental entity as other Executive Branch departments and agencies.— Furthermore, any entity that is currently part of the reporting entity for the State that has its own Federal FEIN or governing board would not be considered

from the same governmental entity (e.g., water management districts, colleges and universities, etc.).

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 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 of 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 their 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 the 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 (electronically or in paper form, if requested) 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 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 Constitution and Bylaws shall be amended by mail-in ballot or electronic on-line voting and upon an affirmative vote of two-thirds of the active members of the Association who vote on such amendment.— Written notice of the proposed amendment shall be sent to all active members at least 30 days prior to the deadline for the ballot on the amendment to be received by the Association. The members of the Nominating Committee 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 Nominating Committee shall apply to the referendum canvassing process.~~

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
POLICIES AND PROCEDURES August 2024

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:

Networking

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

Education

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

Information

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members

Leadership

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements

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 financial 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 his 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 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 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), he/she 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 a 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 1st, 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 and encouraged to 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. Robert's 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 two 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 meeting within three weeks of such request, any Officer 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.

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 physical/virtual presence of six members, at least one of which must 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), Event Host, Conference Program, , Educational Programs, Professional Development, School of Governmental Finance, and Technical & Legislative Resources. In establishing the 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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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 Local Chapter President.
3. Have made a significant and specific contribution 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 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 their 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 the 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 shall 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 their members or the majority of those present at a regularly scheduled meeting.

Terms of Office

While the fiscal year runs from July 1st to the following June 30th of each year, the Officers, Directors, Standing Committee Chairs 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 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 1st and ends the following June 30th 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 1st. Any individual renewing his membership will have a thirty-day grace period (beginning July 1st) during which to pay their dues. After July 31st, 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 or registrations fees for educational events.

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 Chair, or staff person 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 the 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 15th 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 provide administrative assistance to each local chapter, including dues collections, banking, event registrations and announcements, mailing lists, CPE reporting, 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 a GFOA Representative(s) 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 Executive Director and Immediate Past President shall conduct at least one virtual organizational meeting prior to the initiation of the nomination and election process. The purpose of this organizational meeting is to review the Bylaws and Policies and Procedures relative to the nomination and election process (to include a discussion of the Committee's responsibilities prior to initiating the call for candidates) and to also review the current composition of the Board as to demographic representation, geographic area of representation, and size and type of government. The Nominating Committee shall have at least one virtual or in-person meeting to review the candidates. 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 submit an application for a Board position. Application forms submitted by each candidate shall be provided to the members of the Nominating Committee who shall 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). However, the Nominating Committee reserves the right to ask for additional information, references or request 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 that is 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 slate 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 has its own Federal Employer Identification Number (FEIN) or has its own governing board will not be considered part of the same governmental entity, regardless of whether that entity 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). 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. However, since the board of county commissioners and the various elected county constitutional officers each have

their own separate FEIN, they would, therefore, not 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 but has its own FEIN or governing board would not be considered to be from the same governmental entity. For the State of Florida, the primary government includes legislative agencies, the Governor and Cabinet, departments and agencies, commissions and boards of the Executive Branch, and various offices relating to the Judicial Branch. However, employees of the three separate branches of State government (i.e., legislative, executive, and judicial) that are currently part of the reporting entity for the State will not be considered part of the same governmental entity. Only employees within the same branch of State government will be considered to be from the same governmental entity, with the following exception. Within the Executive Branch, the Chief Financial Officer, Attorney General, and the Commissioner of Agriculture are state constitutional officers who have their own FEIN and, as such, would not be considered to be from the same governmental entity as other Executive Branch departments and agencies. Furthermore, any entity that is currently part of the reporting entity for the State that has its own FEIN or governing board would not be considered from the same governmental entity (e.g., water management districts, colleges and universities, etc.).

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 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 of 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 their 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 the 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 (electronically or in paper form, if requested) 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 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 Constitution and Bylaws shall be amended by mail-in ballot or electronic on-line voting and upon an affirmative vote of two-thirds of the active members of the Association who vote on such amendment. Written notice of the proposed amendment shall be sent to all active members at least 30 days prior to the deadline for the ballot on the amendment to be received by the Association.



**Florida Government Finance Officers Association, Inc.
2024-2025 Board of Directors
President-Elect Agenda Item**

**2024-2025
BOARD OF DIRECTORS
OFFICERS
President
Rip Colvin**

**President-Elect
Nicole Gasparri**

**Secretary/Treasurer
Kelly Strickland**

DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

Meeting Date: August 23, 2024

Title of Item: 2025 SOGF Committee Chair Assignment

Executive Summary, Explanation or Background:

The current chair of the 2024 School of Governmental Finance, Elizabeth Walter, South Florida Regional Transportation Authority, has agreed to continue to chair for the 2025 School of Governmental Finance as well. I ask that you approve her as the chair.

Recommended Action: Review and approval

Nicole Gasparri

08/01/2024

Nicole Gasparri, FGFOA President-Elect

Date



**Florida Government Finance Officers Association, Inc.
2024-2025 Board of Directors
Executive Director Agenda Item**

**2024-2025
BOARD OF DIRECTORS
OFFICERS
President
Rip Colvin**

**President-Elect
Nicole Gasparri**

**Secretary/Treasurer
Kelly Strickland**

DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

Meeting Date: August 23, 2024

Title of Item: Audit Fees

Executive Summary, Explanation or Background:

The fees for Shorstein and Shorstein to do our audit this year are going from \$12,300 to \$14,250. Their engagement letter is attached for your review.

Recommended Action: Approval

Paul Shamoun

August 5, 2024

Date

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.
BARBARA J. HOUSTON, C.P.A.
MARGARET R. CONOVER, C.P.A.
JEFFREY C. PHILLIPS, C.P.A.
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TELEPHONE (904) 739-1311
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JOAN B. MOELL, C.P.A.
WALTER L. HUNTER, C.P.A.
MELISSA R. STEPHENS, C.P.A.
JEWEL A. MCCANCE, C.P.A.
BEVERLY W. PARKER, C.P.A.
MICHAEL H. BROSS, C.P.A.
MARINA CUNNINGHAM, C.P.A.

July 26, 2024

Ms. Maclain Benton
Chief Financial Officer
Florida League of Cities, Inc.
Post Office Box 1757
Tallahassee, Florida 32302

Re: Florida Government Finance Officers Association, Inc.

Dear Ms. Benton:

We are pleased to confirm our understanding of the services we are to provide for the Florida Government Finance Officers Association, Inc. for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the Florida Government Finance Officers Association, Inc. (the Association) which comprise the statement of financial position as of June 30, 2024, the related statements of activities and cash flows for the year then ended, and the disclosures (collectively, the "financial statements").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Association or to acts by management or employees of the administrator acting on behalf of the Association.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Association and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain information by correspondence with third parties. We may also request written representations from the Association's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

Other Services

We will prepare or assist in preparing the financial statements of the Association in conformity with GAAP based on information provided by you.

The other services are limited to the financial statement preparation services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Association from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Association involving (1) management, (2) employees of the administrator who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Association received in communications from employees of the administrator, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Association complies with applicable laws and regulations.

Engagement Administration, Fees, and Other

We understand that the Association's administrator will prepare all confirmations, client workpaper schedules, an adjusted trial balance and financial statements complete with footnotes. The administrator's personnel will also locate any invoices, contracts or other documents selected by us for testing.

I am the engagement partner and I am responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in August 2024 and issue our report no later than December 31, 2024 based on timely receipt of the required information.

Our fee for these services will be based on hourly rates, subject to a maximum total fee of \$14,250. In addition, we may bill out-of-pocket expenses, which we will discuss with you in advance.

Reporting

We will issue a written report upon completion of our audit of the Florida Government Finance Officers Association, Inc.'s financial statements. Our report will be addressed to the Board of Directors of the Florida Government Finance Officers Association, Inc. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of the withdrawal.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign a copy and return it to us.

Sincerely,

SHORSTEIN & SHORSTEIN, P.A.



Mark J. Shorstein

MJS:sv

RESPONSE:

This letter correctly sets forth the understanding of
the Florida Government Finance Officers Association, Inc.

Florida League of Cities, Inc., as the Administrator of
the Florida Government Finance Officers Association, Inc.



Maclain Benton, Chief Financial Officer

8.6.24

Date



**Florida Government Finance Officers Association, Inc.
2024-2025 Board of Directors
Executive Director Agenda Item**

**2024-2025
BOARD OF DIRECTORS
OFFICERS**
President
Rip Colvin

Meeting Date: August 23, 2024

Title of Item: Membership Report

Executive Summary, Explanation or Background:

President-Elect
Nicole Gasparri

Secretary/Treasurer
Kelly Strickland

DIRECTORS

Sharon Almeida
Lorrie Brinson
Melissa Burns

Membership Paid	08/07/2024	06/30/2024	08/10/2023
Government:	956	2,715	1,501
Associate:	54	238	141
Lifetime/Retiree:	37	41	33
Student:	20	15	18
Total:	1,067	3,009	1,693

Nicole Jovanovski
Missy Licourt
Anna Otiniano
Rebecca Shnirman
Allison Teslia

Chapter	Number of members
Southwest Florida	150
Central Florida	133
South Florida	124
Gulf Coast	96
Palm Beach	93
Hillsborough	80
Nature Coast	57
Treasure Coast	56
Volusia Flagler	56
Florida First Coast	55
North Central	46
Big Bend	40
Space Coast	31
Panhandle	25
Heartland	25
TOTAL	1,067

CGFO	
Total CGFO	574
New Applications since July 1, 2024	157

Recommended Action: For Review

Paul Shamoun

08/08/2024

Date

FGFOA Listserve Report March 1, 2024 thru August 9, 2024

<u>List Title</u>	<u>Number of Subscribers</u>
Accounting, Auditing & Financial Reporting	631
Budgeting	536
Debt & Treasury	382
Financial Administration	568
Hurricane Ian	60
Personnel & Payroll	367

Accounting & Auditing

[1099 Software](#) (3 Messages)
[Accounting Policies and Procedures](#) (1 Message)
[ACFR Software](#) (4 Messages)
[Auditors requiring City laptop/access](#) (17 Messages)
[Cashier Function/Customer Service](#) (9 Messages)
[Company for taking payments](#) (2 Messages)
[CRA YE Fund Balances, Florida Statute 163.387 \(7\)\(d\).](#) (1 Message)
[Credit Card Finance Charges](#) (3 Messages)
[ERP implementation](#) (1 Message)
[F.S. 189.0694](#) (1 Message)
[Fire Academy/Training Payments](#) (1 Message)
[Fixed Asset Deletions](#) (1 Message)
[Fuel Tax Template](#) (1 Message)
[Hurricane Reserve Policy](#) (2 Messages)
[Inventory Listing \\$1,000 to Capital Asset Level](#) (1 Message)
[IRS Clean Vehicle Credits and Form 990-T](#) (1 Message)
[Merchant Processing Fees](#) (6 Messages)
[Paymentus](#) (3 Messages)
[Payroll Manager/Director Job Descriptions w/Starting Salary](#) (1 Message)
[Purchasing threshold](#) (8 Messages)
[Red Flag Identity Theft Rule Requirements](#) (1 Message)
[RFP - External Auditor - Charter School](#) (1 Message)
[Safety Team](#) (3 Messages)
[Software Springbrook](#) (3 Messages)
[Travel - meal reimbursement](#) (5 Messages)
[Travel systems](#) (2 Messages)
[XBLR](#) (2 Messages)
[\[EXTERNAL SENDER\] - Auditors requiring City laptop/access](#) (1 Message)
[\[EXTERNAL SENDER\] - Cashier Function/Customer Service](#) (1 Message)
[\[EXTERNAL SENDER\] - Merchant Processing Fees](#) (1 Message)
[\[EXTERNAL SENDER\] - Re: Purchasing threshold](#) (1 Message)
[\[EXTERNAL\] IRS Clean Vehicle Credits and Form 990-T](#) (1 Message)

Budgeting

[Ad Valorem Revenue](#) (8 Messages)
[Affordable Housing & Exemptions](#) (1 Message)
[Budget Policy/Manual](#) (3 Messages)
[Debt Payments Considered Recurring or Non-Recurring](#) (3 Messages)
[FY25 COLA](#) (13 Messages)
[Municipal Service Fund](#) (1 Message)
[Parks & Rec Revenue](#) (3 Messages)
[Payroll Manager/Director Job Descriptions w/Starting Salary](#) (3 Messages)
[Safety Team](#) (1 Message)
[Town of Melbourne Beach](#) (1 Message)
[\[EXTERNAL SENDER\] - FY25 COLA](#) (1 Message)

Debt & Treasury

[Debt management policy](#) (1 Message)

Financial & Administration

[Accounting Policies and Procedures](#) (1 Message)
[Annual Independent Audit](#) (12 Messages)
[Anti-Dilution Test ratio](#) (2 Messages)
[Budget Time and Raises](#) (2 Messages)
[Building Departments cost allocation](#) (1 Message)
[Business Continuity Plans](#) (1 Message)
[Christmas bonus or gift cards](#) (2 Messages)
[Contract/Grant Intake Forms](#) (1 Message)
[do you allow hourly employees to attend overnight training](#) (2 Messages)
[Finance Committees](#) (5 Messages)
[Finance Director](#) (6 Messages)
[Financial Management Handbook/Manual](#) (2 Messages)
[Form 6](#) (2 Messages)
[Fuel card policy](#) (2 Messages)
[FY 24-25 Millage](#) (7 Messages)
[Government Loan information](#) (4 Messages)
[Government Travel and Hotels](#) (10 Messages)
[Grants policy](#) (1 Message)
[Opioid Reporting](#) (1 Message)
[Opioid Settlement](#) (1 Message)
[Out of state Travel](#) (7 Messages)
[P-Card Transactions](#) (3 Messages)
[Pay Studies 2024](#) (1 Message)
[Pension Plans](#) (2 Messages)
[Petty Cash](#) (9 Messages)
[Phone System Contract](#) (1 Message)
[Purchasing Agent Job Description](#) (2 Messages)

[Request for Grant Procedures](#) (1 Message)
[Salaries](#) (3 Messages)
[Supplier ACH Payment Policy](#) (1 Message)
[Timekeeping Program](#) (1 Message)
[Town of Melbourne Beach](#) (1 Message)
[Travel Request/Authorization Form](#) (5 Messages)
[waste management services](#) (1 Message)
[\[EXTERNAL SENDER\] - Re: Finance Director](#) (1 Message)
[\[EXTERNAL SENDER\] - Re: FY 24-25 Millage](#) (1 Message)
[\[EXTERNAL\] Travel Request/Authorization Form](#) (1 Message)
[\[EXTERNAL\] Pension Plans](#) (1 Message)
[\[External\]Re: Annual Independent Audit](#) (1 Message)
[\[EXTERNAL\]Re: Finance Director](#) (1 Message)
[\[EXT\] Pay Studies 2024](#) (1 Message)

Hurricane Ian

No Messages

Personnel & Payroll

[941 Tax Software](#) (4 Messages)
[ACA XML Consultant](#) (1 Message)
[Christmas bonus or gift cards](#) (12 Messages)
[do you allow hourly employees to attend overnight training](#) (2 Messages)
[Payroll Outsourcing](#) (2 Messages)
[top executive](#) (3 Messages)
[\[EXTERNAL\]Re: Christmas bonus or gift cards](#) (1 Message)



**Florida Government Finance Officers Association, Inc.
2024-2025 Board of Directors
Executive Director Agenda Item**

**2024-2025
BOARD OF DIRECTORS
OFFICERS**
President
Rip Colvin

Meeting Date: August 23, 2024

Title of Item: Investment Report

Executive Summary, Explanation or Background:

President-Elect
Nicole Gasparri

Certificates of Deposit

Secretary/Treasurer
Kelly Strickland

DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

PURCHASED	BANK	AMOUNT	APY	TERM	MATURITY DATE
02/22/2024	Capital City Bank	\$261,707.47	2.87%	12 MONTHS	02/20/2025
MONEY MARKET ACCOUNT	Vanguard	\$18,320.16	5.29%		
	TOTAL	\$280,027.63			

Recommended Action: Review

Paul Shamoun

August 9, 2024

Date



Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

2024-2025

CHAIRPERSON

Mary-Lou Pickles, CGFO, CMA

Retired

207 Clearwater Rd

Interlachen, FL 32148-4325

(386) 937-0538

mlsp73@hotmail.com

BOARD LIAISON

Missy Licourt

STAFF LIAISON

Karen Pastula

COMMITTEE MEMBERS

Dee Dee Beaver

Rebecca Bowman

Teri Butler

Sondra Collamore

Ian Evans-Smith

Ann Harris Wynter

Carlisha Jenkins

Dallas Lee

Karin Lu

Jonathan McKinney

Karen Malcolm

Tanra-Lee Milson

Susan Nabors

Michael Perry

Liliya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Allen Weeks

Denese Williams

Chelsie Wilson

Katherine Woodruff

Meeting Date: August 23, 2024

Title of Item: Certification Committee Report

Executive Summary, Explanation or Background:

The Certification Committee met on July 23, 2024, to discuss progress on subcommittee activities with 18 out of 23 members in attendance.

Content

1. Applications & Renewals: Twenty new applications were received and approved. There are 206 renewals for the June 30, 2024 report date. There were no new CGFOs for the quarter ending June 30.
2. Exam Questions & Review Sessions Subcommittee: The review sessions will be held at the School of Governmental Finance (SOGF) to coincide with the beginner sessions. At least one instructor has been secured for each of the sessions and the schedule confirmed.
3. Special Projects: One of the assignments for this committee was to look at Certification Management Software. After looking at two programs, Paul advised that this task should be placed on hold because FLC is working on an in-house solution.
4. The fees for the review sessions approved in January 2024 to include breakfast and snacks were based on the rates for the 2023 SOGF. Since the rates for the school are being increased, the committee is recommending the fees for each review session be increased by \$15 to \$75, which is comparable to the Advanced Registration fee for 4 hours of CPEs.
5. We are close to having a CGFO earn their designation completely online. Board approved having a contest to recognize the first CGFO to achieve this milestone, but did not approve what the winner would receive in addition to the media announcement. We are requesting the winner be offered their choice of a free registration to the Annual Conference or the School of Governmental Finance.

Recommended Action:

Items 1 – 3 for information only. No action required.

Item 4: . Board approval to increase the fees for in-person Review sessions to \$75 each to include breakfast and snacks.



Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

**2024-2025
CHAIRPERSON**
Mary-Lou Pickles, CGFO, CMA
Retired
207 Clearwater Rd
Interlachen, FL 32148-4325
(386) 937-0538
mlsp73@hotmail.com

Item 5: Board approval for the “First All On-line CGFO” to be offered their choice of a free registration to the Annual Conference or the School of Governmental Finance.

Mary-Lou Pickles

August 1, 2024

BOARD LIAISON
Missy Licourt

Committee Chair

Date

STAFF LIAISON
Karen Pastula

COMMITTEE MEMBERS

Dee Dee Beaver

Rebecca ~~2024~~Bowman

Teri Butler

Sondra Collamore

Ian Evans-Smith

Ann Harris Wynter

Carlisha Jenkins

Dallas Lee

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Katherine Woodruff



Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

2024-2025

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Denese Williams

Chelsie Wilson

Katherine Woodruff

Meeting Date: August 23, 2024

Title of Item: CGFO Policies and Procedures

Executive Summary, Explanation or Background:

The Policies and Procedures for Maintaining CGFO Status was last updated in August 2023 and only requires a few updates.

Content

The proposed changes in the attached document include:

1. Removing the requirement to notify CGFOs who are out-of-compliance by certified mail and replacing it with first class mail and email (item 11, page 3).
2. Clarifying that retired CGFOs are no longer subject to bi-annual renewals, (item 13, page 4).
3. Adding a Lifetime CGFO classification for CGFOs who meet established criteria and are approved by the Board (item 14, page 4).

Examples of CGFOs who meet criteria:

Mary-Lou Pickles – Chair 3 plus years; Past President; led effort to move CGFO program to online, on-demand platform, overseeing expansion of test banks adding questions on application of concepts, chaired implementation of Spring review sessions and major revisions to eligibility criteria.

Mark Fostier – Chair 1 year; Past President; created initiative to grow CGFO program which included Pilot Spring Review sessions, contacting TV stations to record sessions; and championed implementation of the Ethics examination and wrote the initial test with two versions.

Recommended Action:

1. Board approval of the revised Policies and Procedures for Maintaining CGFO Status.
2. Grant CGFO Lifetime status to Mary-Lou Pickles and Mark Fostier.

Mary-Lou Pickles

August 1, 2024

Committee Chair

Date

POLICIES AND PROCEDURES FOR MAINTAINING CGFO STATUS

1. Bi-Annual continuing professional education (CPE) reporting periods end on June 30. A new certificate holder's first bi-Annual reporting period shall run from the date of certification until the next June 30 plus two (2) years. Subsequent reporting periods shall be every two (2) years. For example, those first certified in November 2023 and March 2024 will have their first reporting period end on June 30, 2026.

Renewals completed after July 31 of the reporting year are late and subject to a \$25 late fee.

2. A new certificate holder who holds a Florida Certified Public Accounting License may request a short renewal period to enable their renewal period to coincide with their Florida CPA renewal period. If this election is taken, 40 CPE credits would be required for their first renewal period (from certification date to the next June 30 plus one year).
3. In any given two-year reporting period, each certificate holder must have completed a minimum of 80 hours of continuing professional education, of which at least 8 hours must have been in accounting or auditing and of which no more than 20 hours may be in behavioral subjects. Educational instruction or training in the following subjects or courses of study are formal programs of learning, which enhances the professional competency of certificate holders and relates to their work requirements.
 - a. Accounting-related subjects or courses include, but are not limited to, governmental accounting (including current authoritative literature in generally accepted governmental accounting principles and the Pronouncements of the Governmental Accounting Standards Board), financial accounting (including current authoritative literature in generally accepted accounting principles and the Pronouncements of the Accounting Principles Board and the Financial Accounting Standards Board) and accounting for certain specialized industries (e.g., public utilities, colleges and universities, not-for-profit organizations, etc.).
 - b. Auditing-related subjects or courses include, but are not limited to, Government Auditing Standards, as may be revised from time to time, issued by the Comptroller General of the United States, commonly referred to as the "Yellow Book," general auditing theory and practice (including current authoritative literature in generally accepted auditing standards and the Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants), auditing for certain specialized industries (e.g., public utilities, colleges and universities, not-for-profit organizations, etc.) and audit applications to computers and information systems.
 - c. Technical business-related subjects or courses include, but are not limited to, debt administration, treasury and cash management, pension administration and operating and capital budgeting.
 - d. Related subjects include, but are not limited to, taxation, human resources management and general business (including, but not limited to, economics, business law, production or operational systems, marketing, finance, quantitative applications

in business and business policy and computers and information systems without audit applications).

- e. Behavioral subjects or courses include, but are not limited to, oral and written communications, the social environment of government/business and managerial effectiveness, and leadership.

Formal correspondence or self-study programs must have a registration requirement, be developed primarily as an educational activity, provide evidence of satisfactory completion and conduct an evaluation to determine whether learning objectives were met. Continuing professional education credit for formal correspondence or self-study courses shall be an amount equal to the average completion time established by the course sponsor or actual completion time by the certificate holder, whichever is less.

Certain types of activities DO NOT qualify for CPE credit because they are not sufficiently related to the practice of governmental accounting or because they are not structured as formal courses. The following DO NOT qualify for CPE credit:

- Proctoring examinations such as the CGFO or CPFO.
- Attendance at Software Users Group Conferences.

The certification committee may ask for additional information regarding CPE classes that are not sponsored by recognized professional organizations approved by the National Association of State Boards of Accountancy, including the FGFOA and GFOA (including local chapters), FLC, ASPA, FICPA, AICPA, Fitch Training, Institute of Internal Auditors, Municipal Treasurers' Association, Ultimate CPE, Florida Department of Business Professional Registration, and National Registry of CPE Sponsors, especially in-house training.

4. A certificate holder may earn up to 10 CPE hours for professional involvement within a reporting period as follows.
 - a. Five (5) CPE credits per year are earned for serving as either a FGFOA or GFOA officer, director, or committee chair, or a local chapter president.
5. Double hours are allowed for instructing a qualified initial session.
 - a. Instruction includes only those contact hours directly taught by the individual. If teaching is part of a panel, the certificate holder shall report only the part instructed by them.
 - b. The second instruction of a topic qualifies for single hours and none for subsequent presentations.
6. A CPE hour of credit shall be granted for 50 minutes of educational contact in a training setting. Fractional hours may be reported for individual sessions (i.e., 25 minutes equals .5 CPE and totaled. However, if the total CPEs reported results in a fractional hour, they must be rounded down to the nearest whole hour (i.e., 79.5 CPEs equal 79 CPE hours, not 80).

7. In a college class setting 12 CPE credits will be granted for classes based on the Quarter System and 15 CPE credits will be granted for classes based on the Semester System (i.e., 45 CPEs will be granted for a 3-credit hour course) with a Grade C or higher. For each reporting period, double hours are allowed for instructing a qualified initial session. The second instruction of a topic qualifies for single hours and none for subsequent presentations. Eligible classes must be junior or senior level classes to include but are not limited to accounting, budgeting, finance, risk management, debt administration, treasury and cash management, pension administration, taxation, economics, business law, etc.
8. Each certificate holder must complete an Ethics course approved by the FGFOA Board i.e., any course approved by the Department of Professional Regulation (DBPR), or successfully pass the open book Code of Ethics for Public Offices and Employees Examination prior to renewal of their Certificate.

For Certificate holders taking the open book exam, a minimum score of 75% is required for a passing score. 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 approved training course.

9. CGFOs are responsible for updating their non-FGFOA sponsored education credits on the FGFOA website (see instructions below).
10. CPEs reported are reviewed by a subcommittee of the certification committee and subject to random audit. The committee reserves the right to review all submissions and request additional information. Supporting documentation must be maintained by each certificate holder for a period of two years after their reporting date.
11. Failure of a certificate holder to maintain membership in the FGFOA, either active membership or associate membership within a six-month grace period, will cause the certificate to be suspended. In order to return to active status, a certificate holder must pay the current annual active membership fee for each year membership in the FGFOA was not maintained, plus a fifty-dollar (\$50) reinstatement fee.

Failure to report CPEs or to make up any deficiencies in CPEs reported, within the six-month grace period following notification by ~~certified~~ regular first-class mail and email to the last known addresses of the certificate holder, will cause the certificate to be suspended. In order to return to active status, the CGFO must complete ten hours of CPE in addition to that required in the bi-annual period being made up. Any hours being reported for one bi-annual period cannot be reported in subsequent reporting periods.

12. While on suspended status the CGFO designation cannot be used. A certificate on suspended status for more than two years shall be revoked. In order to be certified once a certificate has been revoked, a member must reapply and meet all the requirements of becoming a CGFO, including taking and passing the exam.

13. Upon retirement, a CGFO may request their certification be placed on retired status. Retired CGFOs are no longer subject to bi-annual renewals. Lacking a request from the certificate holder, the FGFOA Board may place a certificate on retired status.

~~13.~~14. A CGFO who meets the following criteria: retired from government service; and served as the chair of the Certification Committee for 3 or more years or served as chair for 1 year and as FGFOA President; and who has made a significant and specific worthwhile contribution to the transformation or enhancement of the CGFO Program, may request the FGFOA Board grant them Lifetime CGFO status. Lifetime CGFOs are no longer subject to bi-annual renewals.

CGFO CLASSIFICATIONS

Active CGFO – is defined as a CGFO who is an active, lifetime, retiree, or associate member of the FGFOA, and is current with dues and other reporting requirements.

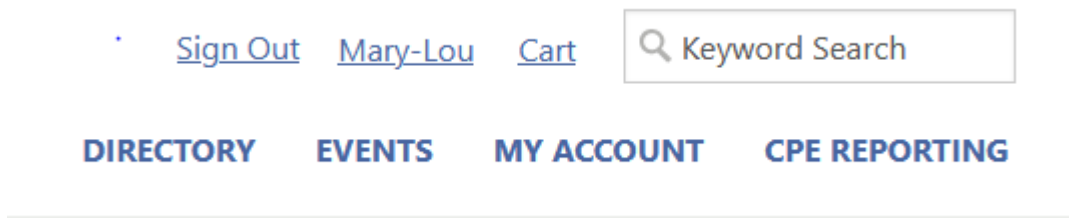
Suspended CGFO – is defined as a CGFO who is not current with their FGFOA membership dues or is out of compliance with their CPE reporting requirements, or has not successfully passed the Ethics exam, or completed the Florida Commission on Ethic’s online training course titled “Florida’s Code of Ethics, Sunshine Law, and Public Records Acts”, or any other Board approved equivalent training course within the six-month grace period. While on suspended status, the CGFO designation cannot be used.

Retired CGFO – is defined as a CGFO who is currently bona fide retired. Retired CGFOs must denote their designation as “CGFO/Retired”.

Lifetime CGFO – is defined as a CGFO who has been granted this status by formal action of the FGFOA Board in accordance to the established criteria in item 14 above. Lifetime CGFOs must denote their designation as “CGFO/Lifetime”.

INSTRUCTIONS FOR ENTERING CPEs AND COMPLETING BI-ANNUAL RENEWAL

1. Enter all non-FGFOA sponsored education credits including Local Chapter on the FGFOA website as follows:
 - a. Log in to your FGFOA account: <https://fgfoa-members.flcities.com/>
 - b. Select CPE REPORTING



- c. Select Enter CPE Credits

Education Credits

Printing Assistance: You may print this summary page to submit for reporting. When printing, look in your available printers for a print-to-PDF option.



- d. Click on the + sign

Education Credits

Please Note: CPE reporting functionality on our new members' site is a work-in-progress.

To add CPEs, click the small plus sign located on the right above the listing of CPEs already logged. Once your CPE credits have been entered, depending on the browser you're using, you may need to reload the page for them to appear.

When entering CPE credits, carefully check that all information is correct before you click *Save*. If you discover that there are changes needed for any CPE entry, please contact [Jill Walker](#) with the FGFOA.

[Click here to print a summary page to submit for reporting.](#)



- e. Enter data, then Save & Close, repeat steps for additional entries.

- 2. CGFOs are notified via email when it is time to renew and must complete the following steps:
 - a. Log onto the FGFOA website and pay the recertification fee (to defray administrative costs, a review and continuing certification fee of \$40.00 is due with each bi-annual renewal).
 - b. Ensure your CPEs recorded for the period total at least 80 and are in compliance with the requirements set forth in this document.

Instructions to run Report:

- 1. Enter dates of your renewal period
- 2. Select FIND

Please enter your search criteria to view results

3. Export Results

- c. Ensure the Ethics requirements have been satisfactorily met.
- d. Ensure Annual FGFOA dues are paid.
- e. Complete the CGFO Renewal Confirmation (via link in Renewal Notice).

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 - b. Auditing-related subjects or courses include, but are not limited to, Government Auditing Standards, as may be revised from time to time, issued by the Comptroller General of the United States, commonly referred to as the "Yellow Book," general auditing theory and practice (including current authoritative literature in generally accepted auditing standards and the Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants), auditing for certain specialized industries (e.g., public utilities, colleges and universities, not-for-profit organizations, etc.) and audit applications to computers and information systems.
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6. A CPE hour of credit shall be granted for 50 minutes of educational contact in a training setting. Fractional hours may be reported for individual sessions (i.e., 25 minutes equals .5 CPE and totaled. However, if the total CPEs reported results in a fractional hour, they must be rounded down to the nearest whole hour (i.e., 79.5 CPEs equal 79 CPE hours, not 80).

7. In a college class setting 12 CPE credits will be granted for classes based on the Quarter System and 15 CPE credits will be granted for classes based on the Semester System (i.e., 45 CPEs will be granted for a 3-credit hour course) with a Grade C or higher. For each reporting period, double hours are allowed for instructing a qualified initial session. The second instruction of a topic qualifies for single hours and none for subsequent presentations. Eligible classes must be junior or senior level classes to include but are not limited to accounting, budgeting, finance, risk management, debt administration, treasury and cash management, pension administration, taxation, economics, business law, etc.
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10. CPEs reported are reviewed by a subcommittee of the certification committee and subject to random audit. The committee reserves the right to review all submissions and request additional information. Supporting documentation must be maintained by each certificate holder for a period of two years after their reporting date.
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Failure to report CPEs or to make up any deficiencies in CPEs reported, within the six-month grace period following notification by regular first-class mail and email to the last known addresses of the certificate holder, will cause the certificate to be suspended. In order to return to active status, the CGFO must complete ten hours of CPE in addition to that required in the bi-annual period being made up. Any hours being reported for one bi-annual period cannot be reported in subsequent reporting periods.

12. While on suspended status the CGFO designation cannot be used. A certificate on suspended status for more than two years shall be revoked. In order to be certified once a certificate has been revoked, a member must reapply and meet all the requirements of becoming a CGFO, including taking and passing the exam.

13. Upon retirement, a CGFO may request their certification be placed on retired status. Retired CGFOs are no longer subject to bi-annual renewals. Lacking a request from the certificate holder, the FGFOA Board may place a certificate on retired status.
14. A CGFO who meets the following criteria: retired from government service; **and** served as the chair of the Certification Committee for 3 or more years **or** served as chair for 1 year and as FGFOA President; **and** who has made a significant and specific worthwhile contribution to the transformation or enhancement of the CGFO Program, may request the FGFOA Board grant them Lifetime CGFO status. Lifetime CGFOs are no longer subject to bi-annual renewals.

CGFO CLASSIFICATIONS

Active CGFO – is defined as a CGFO who is an active, lifetime, retiree, or associate member of the FGFOA, and is current with dues and other reporting requirements.

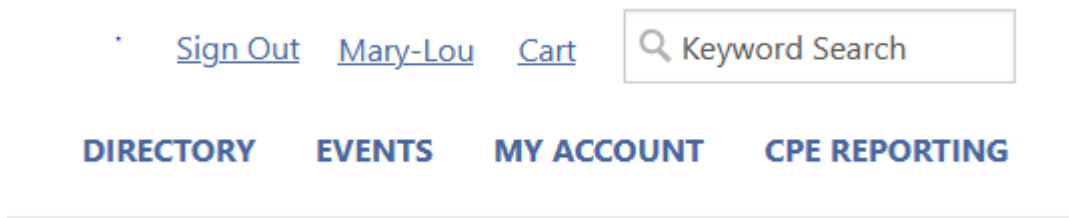
Suspended CGFO – is defined as a CGFO who is not current with their FGFOA membership dues or is out of compliance with their CPE reporting requirements, or has not successfully passed the Ethics exam, or completed the Florida Commission on Ethics’ online training course titled “Florida’s Code of Ethics, Sunshine Law, and Public Records Acts”, or any other Board approved equivalent training course within the six-month grace period. While on suspended status, the CGFO designation cannot be used.

Retired CGFO – is defined as a CGFO who is currently bona fide retired. Retired CGFOs must denote their designation as “CGFO/Retired”.

Lifetime CGFO – is defined as a CGFO who has been granted this status by formal action of the FGFOA Board in accordance to the established criteria in item 14 above. Lifetime CGFOs must denote their designation as “CGFO/Lifetime”.

INSTRUCTIONS FOR ENTERING CPEs AND COMPLETING BI-ANNUAL RENEWAL

1. Enter all non-FGFOA sponsored education credits including Local Chapter on the FGFOA website as follows:
 - a. Log in to your FGFOA account: <https://fgfoa-members.flcities.com/>
 - b. Select CPE REPORTING



- c. Select Enter CPE Credits

Education Credits

Printing Assistance: You may print this summary page to submit for reporting. When printing, look in your available printers for a print-to-PDF option.



- d. Click on the + sign

Education Credits

Please Note: CPE reporting functionality on our new members' site is a work-in-progress.

To add CPEs, click the small plus sign located on the right above the listing of CPEs already logged. Once your CPE credits have been entered, depending on the browser you're using, you may need to reload the page for them to appear.

When entering CPE credits, carefully check that all information is correct before you click *Save*. If you discover that there are changes needed for any CPE entry, please contact [Jill Walker](#) with the FGFOA.

[Click here to print a summary page to submit for reporting.](#)



- e. Enter data, then Save & Close, repeat steps for additional entries.

submit for reporting.

Add [Refresh] [Close] [X]

Date [Calendar] [Clock]

Sponsor Name

Sponsor Code

Course

Type

Hours

Save & Close **Cancel**

- 2. CGFOs are notified via email when it is time to renew and must complete the following steps:
 - a. Log onto the FGFOA website and pay the recertification fee (to defray administrative costs, a review and continuing certification fee of \$40.00 is due with each bi-annual renewal).
 - b. Ensure your CPEs recorded for the period total at least 80 and are in compliance with the requirements set forth in this document.

Instructions to run Report:

- 1. Enter dates of your renewal period
- 2. Select FIND

*From: [Calendar] and [Calendar]

Category (optional):

Find

Please enter your search criteria to view results

3. Export Results

*From: [Calendar] and [Calendar]

Category (optional):

Find

Export ▾

- c. Ensure the Ethics requirements have been satisfactorily met.
- d. Ensure Annual FGFOA dues are paid.
- e. Complete the CGFO Renewal Confirmation (via link in Renewal Notice).



Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

2024-2025

CHAIRPERSON

Mary-Lou Pickles, CGFO, CMA

Retired

207 Clearwater Rd

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BOARD LIAISON

Missy Licourt

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COMMITTEE MEMBERS

Dee Dee Beaver

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Sondra Collamore

Ian Evans-Smith

Ann Harris Wynter

Carlisha Jenkins

Dallas Lee

Karin Lu

Jonathan McKinney

Karen Malcolm

Tanra-Lee Milson

Susan Nabors

Michael Perry

Liliya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Allen Weeks

Denese Williams

Chelsie Wilson

Katherine Woodruff

Meeting Date: August 23, 2024

Title of Item: Certification Committee Manual

Executive Summary, Explanation or Background:

The Certification Committee manual was last updated in August 2023 prior to implementation of the online CGFO testing and needs to be updated to reflect changes as a result of this new process.

Content

Attached is the proposed manual for the Certification Committee. Highlights of changes to the manual include:

1. With the elimination of in-person testing, it is no longer necessary to have separate subcommittees for exam questions and exam and review sessions. The tasks assigned to these committees have been combined into one subcommittee.
2. As the tasks and responsibilities for this committee change, it may be advantageous to have a co-chair instead of separate sub-committee chairs to provide oversight for the annual tasks. The proposed change enables flexibility depending on the needs for a particular year.
3. Added requirement for random audit to be at least 10% of renewals.
4. Added review of average timeframe from application to earning CGFO designation to ensure current three-years to complete is appropriate.
5. Added annual review of fees to ensure fees are kept current.

Recommended Action:

Board approval of the Certification Committee Manual.

Mary-Lou Pickles

August 9, 2024

Committee Chair

Date

Florida Government Finance Officers Association Certification Committee Policies and Procedures Manual

I. Membership Structure:

- a. The Committee should be composed of at least 20 members, not including the Chair. This provides a sufficient number of members to accomplish the duties and responsibilities assigned to the Committee. **Members must be Active CGFOs.**
- b. The Chair is appointed by the President and serves as overall coordinator and must be an Active or Lifetime FGFOA member.
- c. The committee is divided into subcommittees to handle specific tasks with each member being assigned to at least one subcommittee as follows:
 - Applications & Renewals Subcommittee
 - ~~Exam Questions Subcommittee~~
 - Exam [Questions](#) & Review Sessions Subcommittee
 - Special Projects Subcommittee (if needed)

II. Purpose, Goals and Action Plan:

- a. Purpose: The Committee serves as the governing body responsible for overseeing the Certified Government Finance Officer (CGFO) Program.
- b. Long Range Goal: To uphold the integrity of the CGFO Certification Program, which is intended to encourage a level of knowledge and professionalism in the field of government finance.
- c. Short Range Goals:
 1. To work in coordination with the Florida League of Cities (FLC) Staff to administer the CGFO Program including the processes

for: reviewing and approving applications, testing, review sessions (in-person and/or webinars, and renewals including random audits.

2. To maintain a current and relevant test bank of questions sufficient for multiple testing versions.
3. To maintain current educational presentations (PowerPoint) to review the five subject areas that does not teach to the tests - the review classes / webinars are not intended to be a substitute for proper preparation for the exams.

d. Action Plan:

1. The Chair appoints either a Co-chair or ~~one~~ Subcommittee Chairs ~~for each to be responsible for keeping each of the subcommittees on task~~ ~~major area of responsibility~~ (co-chairs or sub-committee chairs cannot be associate members).
2. The Chair assigns members to a subcommittee taking into consideration members' preferences while ensuring an adequate number of members are assigned to each subcommittee.
3. The Chair updates the Committee Manual for special projects (new initiatives / tasks) at the direction of the Board and provides information to committee members.
4. The Chair prepares a timeline for key due dates to ensure tasks are timely completed and distributes to committee members.

III. Member Responsibilities:

a. Chair

1. Provides overall direction for subcommittees.
2. Communicates with Staff Liaison to coordinate information requests including all outlier questions / issues that arise.
3. Coordinates all major aspects of the Committee meetings (FLC staff arranges conference call and other electronic other electronic meetings, if requested).
 - i. Establishes times and places
 - ii. Prepares meeting agenda
 - iii. Conducts meetings and keeps everyone on track with agenda
 - iv. Ensures minutes of the meeting are taken
4. Assists [Co-chair or](#) Subcommittee Chairs in coordinating subcommittee activities.
5. Engages and involves all Committee Members.
 - i. Keeps lines of communication open
 - ii. Informs committee members of key dates/deadlines
 - iii. Solicits volunteers – additional committee members, if necessary
6. Updates Committee manual following Strategic Planning for Special Projects / Tasks and develops a timeline of activities for the year that includes key due dates.
7. Keeps Committee Members and Board Liaison apprised of committee activities, conference calls, meetings and progress.
8. Prepares and presents reports about Committee progress for Scheduled FGFOA Board of Directors meetings. If unable to attend, coordinates with Board Liaison Committee report presentation. Examples of information to include in reports include:

- i. Progress with Special Projects
 - ii. Number of new applications received
 - iii. Number of exam participants
 - iv. Number new CGFO's
 - v. Number of renewals
 - vi. Results of annual CPE audit
9. Coordinate with FLC administrative staff to ensure all documents and brochures related to the CGFO Program on the FGFOA website are updated and contain accurate information.
10. Administers a budget if necessary, ~~such as to provide proctors a lunch or other~~for Board approved expenses.
11. Coordinates with Staff liaison to send noncompliance letters when a certificate holder is three months late meeting any specific requirement noted below:
 - i. Failure to renew Certificate by due date
 - ii. Failure to maintain FGFOA membership
 - iii. Reporting required CPEs
 - iv. Making up CPE deficiencies
 - v. Satisfying the Ethics requirements
 - vi. Responding to requests for additional information regarding CPEs reported
12. Coordinates with FLC Staff after six-month grace period to send a ~~certified~~ letter by first-class mail and email informing the CGFO that their certificate has been suspended for failing to meet the specific requirement; and, that if their certificate is not brought into compliance within two years, the certificate will be revoked.
13. Coordinates with FLC Staff and Committee Board Liaison after two-year grace period to request approval of revocation from the FGFOA Board via the committee agenda. The Chair should provide the Board the circumstances leading up to this final action

~~including the failure of the certificate holder to respond to the certified letter.~~

b. Co-chair or Subcommittee Chairs:

1. Coordinate the subcommittee meetings

- i. Establishes times and places
- ii. Prepares meeting agenda
- iii. Conducts meetings and keeps everyone on track with agenda
- iv. Ensures minutes of the meeting are taken

2. Assists the Committee Chair, Co-chair, or ~~and~~ other Subcommittee Chairs

3. Reports subcommittee activities

- i. Keeps Committee Chair and members apprised of subcommittee activity and progress
- ii. Participates in periodic meetings between Committee Chair, Co-chair, or other ~~and~~ Subcommittee Chairs
- iii. Participates in periodic meetings of the Committee

c. Applications & Renewals Subcommittee:

1. Reviews applications to determine eligibility and acceptance into the program in accordance with the approved criteria as set forth in the "CGFO Applicant Requirements" located on the FGFOA website.

2. Performs a random audit of at least 10% of renewals to ensure selected renewals are in compliance with the Policies and Procedures for Maintaining Certification located on the FGFOA website.

3. After twelve-month cycle of the new online on-demand platform, review average timeframe for completion and make recommendation to shorten timeframe from the current three-years.

~~d. Exam Questions Subcommittee:~~

- ~~1. Reviews test bank of questions checking for proper grammar, accuracy for changes in accounting standards or statutes, outdated or invalid questions, proposes new questions, and ensures compliance with distribution of topics (recommends new distribution, if appropriate), and updates test exam versions.~~
- ~~2. Evaluates statistics for individual test questions (pass / fail rates) and makes recommendations based on findings.~~
- ~~3. Maintains a current and relevant test bank of questions sufficient for multiple testing versions. Makes recommendations for a thorough review and rewrite of questions utilizing an outside entity and validates new questions.~~

~~e.d.~~ Exam Questions & Review Sessions Subcommittee:

1. Evaluates statistics for individual test questions (pass / fail rates) and makes recommendations based on findings.
2. Maintains a current and relevant test bank of questions sufficient for multiple testing versions.
3. Makes recommendations for a thorough review and rewrite of questions utilizing an outside entity and validates (QA/QC) new questions.

~~1.4.~~ Secures instructors for scheduled Review Sessions and/or webinars, as needed. Instructors may be CGFOs or Subject Matter

Experts who will forfeit the right to become a CGFO candidate for five years from last session taught.

~~2. Secures locations for the Spring exams at various locations throughout the state in order to limit the travel time for candidates, if needed.~~

~~3.5. ___ Coordinates with Chair and, FLC staff and /or Webinar Committee to schedule webinars ~~to be held prior to the Spring exams, if as~~ needed, such as in coordination with new exam questions.~~

~~4. Secures proctors for scheduled exams (this can be members of the subcommittee or the committee in general, or any other CGFO).~~

~~f.e.~~ _____ Special Projects Subcommittee:

~~The~~ ***Additional objectives, requirements and tasks for this subcommittee, if required, will be established based on recommendations from the Board's Annual Strategic Planning session.***

1. Reviews fees annually and makes recommendations for fee increases, as appropriate.

~~g.f.~~ Members (Must be Active CGFOs)

1. Attend meetings whenever possible.

- i. The first organizational meeting is held at the Annual Conference
- ii. Subsequent meetings are called by the ~~Committee~~ Chair, Co-chair, or Subcommittee Chair

2. Serve on at least one subcommittee.

3. Complete assigned tasks within established timeframes or advise ~~committee or~~ Chair, Co-chair or Subcommittee Chair if unable to complete or if obstacles are encountered.
4. Respond timely to communication requests for action.

~~H.g.~~ _____ Florida League Responsibilities

1. Pre-reviews CGFO Program applications and emails them to the Applications and Renewals Subcommittee Chair and copy the Chair.
2. Administers the online renewal process and ethics exam and keeps track of any late renewals. Sends renewals to be reviewed and communicates any late renewals to the Applications and Renewals Subcommittee Chair. Sends a list of identification numbers for all renewals to the Applications and Renewals Subcommittee Chair so that a random selection can be made in order for auditing the renewals. Sends letter to CGFO if any further information is needed.
3. Sends a list of any noncompliant CGFO's along with appropriate letter templates to the Chair.
4. Administers registration for the CGFO Program certification reviews, webinars, and exams.
5. Secures site for fall reviews (SOGF) and exams (SOGF and Annual Conference), if needed.
6. Maintains a list of approved instructors for the CGFO review courses.
7. ~~Sends exams to the Exam and Review Subcommittee Chair for final review; sends exams to the proctors; receives exams (answer~~

~~sheets) from proctors and has exams graded; determines~~
Determines the CGFO of the Year and communicates to the Chair.

8. Ensures requested changes to the CGFO Program section of the FGFOA website are made.
9. Provides meeting space and set up any conference calls or Go-To Meetings for the Committee Chair, Co-chair, or Subcommittee Chairs.

IV. Budget:

1. The annual budget provides for expenses associated with committee meetings such as meals and conference calls and CGFO testing.
2. Any other expenses must be approved (in advance) by the FGFOA Board of Directors.

V. Transition Plan

1. Outgoing Chair and/or board liaison will meet with the incoming Chair and/or board liaison in order to provide for a smooth transition from one year to the next.
2. The outgoing Chair and board liaison will update the committee manual prior to conference in order to provide members with an updated manual.
3. The outgoing Chair sends word document version of Committee Manual and other documents to incoming Chair to update as necessary.

VI. 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. Minutes should be kept by the Chair and distributed to the committee members after the meeting to document discussions and assignments.

VII. Terms:

Members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide the institutional knowledge and experience necessary for successful operation of the committee.

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 - Special Projects Subcommittee (if needed)

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2. To maintain a current and relevant test bank of questions sufficient for multiple testing versions.
3. To maintain current educational presentations (PowerPoint) to review the five subject areas that does not teach to the tests - the review classes / webinars are not intended to be a substitute for proper preparation for the exams.

d. Action Plan:

1. The Chair appoints either a Co-chair or Subcommittee Chairs to be responsible for keeping each of the subcommittees on task (co-chairs or sub-committee chairs cannot be associate members).
2. The Chair assigns members to a subcommittee taking into consideration members' preferences while ensuring an adequate number of members are assigned to each subcommittee.
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8. Prepares and presents reports about Committee progress for Scheduled FGFOA Board of Directors meetings. If unable to attend, coordinates with Board Liaison Committee report presentation.

Examples of information to include in reports include:

- i. Progress with Special Projects
- ii. Number of new applications received
- iii. Number of exam participants
- iv. Number new CGFO's
- v. Number of renewals
- vi. Results of annual CPE audit

9. Coordinate with FLC administrative staff to ensure all documents and brochures related to the CGFO Program on the FGFOA website are updated and contain accurate information.

10. Administers a budget, if necessary, for Board approved expenses.

11. Coordinates with Staff liaison to send noncompliance letters when a certificate holder is three months late meeting any specific requirement noted below:

- i. Failure to renew Certificate by due date
- ii. Failure to maintain FGFOA membership
- iii. Reporting required CPEs
- iv. Making up CPE deficiencies
- v. Satisfying the Ethics requirements
- vi. Responding to requests for additional information regarding CPEs reported

12. Coordinates with FLC Staff after six-month grace period to send a letter by first-class mail and email informing the CGFO that their certificate has been suspended for failing to meet the specific requirement; and, that if their certificate is not brought into compliance within two years, the certificate will be revoked.

13. Coordinates with FLC Staff and Committee Board Liaison after two-year grace period to request approval of revocation from the

FGFOA Board via the committee agenda. The Chair should provide the Board the circumstances leading up to this final action.

b. Co-chair or Subcommittee Chairs:

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- i. Establishes times and places
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- iii. Conducts meetings and keeps everyone on track with agenda
- iv. Ensures minutes of the meeting are taken

2. Assists the Committee Chair, Co-chair, or other Subcommittee Chairs

3. Reports subcommittee activities

- i. Keeps Committee Chair and members apprised of subcommittee activity and progress
- ii. Participates in periodic meetings between Committee Chair, Co-chair, or other Subcommittee Chairs
- iii. Participates in periodic meetings of the Committee

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2. Performs a random audit of at least 10% of renewals to ensure selected renewals are in compliance with the Policies and Procedures for Maintaining Certification located on the FGFOA website.

3. After twelve-month cycle of the new online on-demand platform, review average timeframe for completion and make recommendation to shorten timeframe from the current three-years.

d. Exam Questions & Review Sessions Subcommittee:

1. Evaluates statistics for individual test questions (pass / fail rates) and makes recommendations based on findings.
2. Maintains a current and relevant test bank of questions sufficient for multiple testing versions.
3. Makes recommendations for a thorough review and rewrite of questions utilizing an outside entity and validates (QA/QC) new questions.
4. Secures instructors for scheduled Review Sessions and/or webinars, as needed. Instructors may be CGFOs or Subject Matter Experts who will forfeit the right to become a CGFO candidate for five years from last session taught.
5. Coordinates with Chair and FLC staff to schedule webinars as needed, such as in coordination with new exam questions.

e. Special Projects Subcommittee:

Additional objectives, requirements and tasks for this subcommittee, if required, will be established based on recommendations from the Board's Annual Strategic Planning session.

1. Reviews fees annually and makes recommendations for fee increases, as appropriate.

f. Members (Must be Active CGFOs)

1. Attend meetings whenever possible.
 - i. The first organizational meeting is held at the Annual Conference
 - ii. Subsequent meetings are called by the Chair, Co-chair, or Subcommittee Chair
2. Serve on at least one subcommittee.
3. Complete assigned tasks within established timeframes or advise Chair, Co-chair or Subcommittee Chair if unable to complete or if obstacles are encountered.
4. Respond timely to communication requests for action.

g. Florida League Responsibilities

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2. Administers the online renewal process and ethics exam and keeps track of any late renewals. Sends renewals to be reviewed and communicates any late renewals to the Applications and Renewals Subcommittee Chair. Sends a list of identification numbers for all renewals to the Applications and Renewals Subcommittee Chair so that a random selection can be made in order for auditing the renewals. Sends letter to CGFO if any further information is needed.
3. Sends a list of any noncompliant CGFO's along with appropriate letter templates to the Chair.

4. Administers registration for the CGFO Program certification reviews, webinars, and exams.
5. Secures site for fall reviews (SOGF) and exams (SOGF and Annual Conference), if needed.
6. Maintains a list of approved instructors for the CGFO review courses.
7. Determines the CGFO of the Year and communicates to the Chair.
8. Ensures requested changes to the CGFO Program section of the FGFOA website are made.
9. Provides meeting space and set up any conference calls or Go-To Meetings for the Committee Chair, Co-chair, or Subcommittee Chairs.

IV. Budget:

1. The annual budget provides for expenses associated with committee meetings such as meals and conference calls and CGFO testing.
2. Any other expenses must be approved (in advance) by the FGFOA Board of Directors.

V. Transition Plan

1. Outgoing Chair and/or board liaison will meet with the incoming Chair and/or board liaison in order to provide for a smooth transition from one year to the next.
2. The outgoing Chair and board liaison will update the committee manual prior to conference in order to provide members with an updated manual.

3. The outgoing Chair sends word document version of Committee Manual and other documents to incoming Chair to update as necessary.

VI. 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. Minutes should be kept by the Chair and distributed to the committee members after the meeting to document discussions and assignments.

VII. Terms:

Members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide the institutional knowledge and experience necessary for successful operation of the committee.



Florida Government Finance Officers Association, Inc.

2024-2025 Certification Committee

Agenda Item

2024-2025

CHAIRPERSON

Mary-Lou Pickles, CGFO, CMA

Retired

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Interlachen, FL 32148-4325

(386) 937-0538

mlsp73@hotmail.com

BOARD LIAISON

Missy Licourt

STAFF LIAISON

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COMMITTEE MEMBERS

Dee Dee Beaver

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Tanra-Lee Milson

Susan Nabors

Michael Perry

Liliya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Allen Weeks

Denese Williams

Chelsie Wilson

Katherine Woodruff

Meeting Date: August 23, 2024

Title of Item: Certification Reciprocity with GFOA

Executive Summary, Explanation or Background:

GFOAs latest initiative includes offering any state/regional GFOA the opportunity to become a GFOA Certification Partner, which would enable CGFOs to obtain their CPFO designation with the following benefits:

1. Receive credit for passing up to three (3) GFOA exams or completion of similar exams from the Certification Partner. The CPFO exam includes seven (7) exams.
2. An additional payment option of \$600 for one year of participation and up to five exam attempts.
3. If more than three of our exam topics are approved, candidates will have the option to choose which exams they want to take.

As part of the reciprocity agreement, GFOA would appreciate the opportunity for current CPFOs to receive a similar benefit with taking the CGFO exams with our terms and conditions.

Content:

To become a GFOA Certification Partner and offer exams that would qualify to meet GFOA program requirements, Certification Partners must:

- Enter into an agreement with GFOA outlining details of relationship between GFOA and Certification Partner.
- Submit our exam content outlines similar to what GFOA has available on their website. GFOA will not require items from our exams because they understand that will present security issues. Other information such as current pass rate, exam attempts, and number of CGFOs may be requested.
- Meet GFOA exam criteria: similar exam standards, similar level of difficulty, cover at least 75% of GFOA topics, and exam length no less than 75% of GFOA exam. Our exam length and passing score is acceptable to GFOA (some of their tests are 100 questions and their passing score is 80%).



Florida Government Finance Officers Association, Inc.

2024-2025 Certification Committee

Agenda Item

2024-2025

CHAIRPERSON

Mary-Lou Pickles, CGFO, CMA

Retired

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Interlachen, FL 32148-4325

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GFOA had originally thought that once the partnership was established, individuals would only have to report once. However, with different reporting requirements, this is a layer of complexity that we would opt to avoid.

When considering the terms to offer CGFO reciprocity to CPFOS, two items need to be evaluated:

1. GFOA no longer has an education or experience requirement to qualify for the CPFO program.
2. GFOA exams do not cover any Florida specific questions, which is an important distinction with the CPFO and other non-CGFO certifications and licensures, giving value to the CGFO program which we would not want to lessen.

Recommended Action:

Moving forward with exploring the GFOA partnership for reciprocity between our two certifications with the following conditions:

Current CPFOS who meet the education and work experience requirement per FGFOA CGFOs Program Information Official Instructions are eligible for the following benefits:

1. Receive credit for passing all five-parts of the non-Florida specific exam questions. Candidates must pass a single Florida specific exam (75 questions) to cover those questions from each of the five exams.
2. Candidates will submit a fee of \$250 for one year of participation which includes two exam attempts to pass the Florida specific exam.
3. Candidate must pass Ethics exam prior to taking Florida specific exam.
4. Candidates who don't pass the Florida specific exam after two attempts will pay the normal \$75 fee to re-take the exam.
5. FGFOA will waive the letter of reference requirements.
6. Candidates who don't pass the Florida specific exam within one year will have to reapply to the program.

Any candidate already enrolled in the program who paid an application or exam fee will not receive a refund.

Mary-Lou Pickles

August 1, 2024

Committee Chair

Date



Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

2024-2025

CHAIRPERSON

Mary-Lou Pickles, CGFO, CMA

Retired

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BOARD LIAISON

Missy Licourt

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Karen Pastula

COMMITTEE MEMBERS

Dee Dee Beaver

Rebecca Bowman

Teri Butler

Sondra Collamore

Ian Evans-Smith

Ann Harris Wynter

Carlisha Jenkins

Dallas Lee

Karin Lu

Jonathan McKinney

Karen Malcolm

Tanra-Lee Milson

Susan Nabors

Michael Perry

Liliya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Allen Weeks

Denese Williams

Chelsie Wilson

Katherine Woodruff

Meeting Date: August 23, 2024

Title of Item: Request to Revoke CGFO Certificates

Executive Summary, Explanation or Background:

The CGFO Policies and Procedures to Maintain CGFO status requires CGFOs to maintain membership in the FGFOA and to meet the requirements for their biannual renewals. Certificate holders who do not meet these requirements after a six-month grace period following notification by certified mail are placed on suspended status. A certificate on suspended status for more than two-years shall be revoked. To bring a suspended/inactive certificate back to active status, the CGFO would need to pay the current annual dues for each year membership in the FGFOA was not maintained plus pay the biannual renewal fee and provide proof of the required 80 CPEs for each renewal period missed.

Content

Attachment A contains a list of CGFOs who have been suspended for more than two years.

Attachment B contains a list of CGFOs who have been inactive for over six years and one who has been inactive for three years for whom we have no contact information. We cannot find paperwork to document these CGFOs received a certified letter to place them on suspended status, so their status has been left at inactive. Given the length of time these CGFOs have been inactive, it would be difficult if not impossible for the certificate holder to bring their certifications into compliance per the CGFO Policies and Procedures to Maintain CGFO Status.

Recommended Action:

1. Revoke the certificates of the Suspended CGFOs listed in Attachment A .
2. Revoke the certificates of the Inactive CGFOs listed in Attachment B.

Mary-Lou Pickles

August 8, 2024

Committee Chair

Date

Attachment B: Inactive CGFOs

CGFO ID	Last Name	First Name	Status	Date Certified	Years Inactive
244	Byrd	Ted	inactive	17-Nov-00	11
258	Clancy	Lawrence	Inactive	10-Mar-01	13
345	Combs	Charles	Inactive	19-Mar-04	6
289	Crews	Chad	Inactive	22-Nov-02	6
263	Cruz	Jose R.	inactive	16-Nov-01	15
60	DeLeon	Barbara T.	Inactive	1-Nov-95	9
268	Dickey	Beatrice A.	inactive	16-Nov-01	15
53	Drury	David	inactive	1-Mar-95	7
187	Fitzhenry	John J.	inactive	6-Nov-98	13
284	Gonzalez	William R.	inactive	12-Aug-02	16
358	Holland, Jr.	Charles H.	Inactive	19-Nov-04	8
445	Horton	Wanda	Inactive	19-Mar-10	8
310	Lewis	Kevin	Inactive	7-Mar-03	7
556	Lowrie	Charlina	Inactive	29-Apr-16	8
225	Lugg, Sr.	Rexford	Inactive	19-Nov-99	14
160	Luikart	Charlotte	Inactive	1-Nov-97	15
407	Manansala	Isagani	Inactive	7-Mar-08	15
179	McDonald	Yvonne	Inactive	1-Mar-98	15
457	McInnis	James	Inactive	12-Nov-10	6
26	Miles	David R.	Inactive	1-Nov-93	9
285	Molinar	Anastacio H.	Inactive	12-Aug-02	3, no contact information
70	Nairn	Kathleen M.	Inactive	1-Nov-95	12
205	Newman	Dona	Inactive	20-Mar-99	14
415	Ott	Theresa	Inactive	21-Nov-08	15
302	Perdew	Gary M.	Inactive	22-Nov-02	1
45	Pollard	David K.	inactive	1-Nov-94	9
108	Poulalion	James	Inactive	1-Nov-96	15
276	Reilly	Joseph P.	inactive	16-Nov-01	12
34	Rickelman	Karen A.	Inactive	1-Mar-94	13
369	Roberts	Stacey	inactive	18-Mar-05	12

Attachment B: Inactive CGFOs

CGFO ID	Last Name	First Name	Status	Date Certified	Years Inactive
606	Schmitt	Paul	inactive	27-Oct-17	7
113	Shelley	John A.	inactive	1-Nov-96	9
114	Sheppard	William A.	inactive	1-Nov-96	13
243	Smith	Kevin L.	Inactive	18-Mar-00	15
150	Sova	Jacqueline B	Inactive	1-Mar-97	9
49	Van Zile	Joseph E.	Inactive	1-Nov-94	7
57	Varney	Patricia S.	Inactive	1-Mar-95	7
314	Vernon	Emily D.	Inactive	7-Mar-03	15
20	Williams	Jeffrey	inactive	1-Mar-93	15
147	Yanosik	Michael J	Inactive	1-Mar-97	9

Certification Committee: Attachment A - Request to Revoke Suspended CGFOs

CGFO ID	Last Name	First Name	Date Certified	Comments
126	Absher	Lisa	01-Mar-97	Has not renewed since 2006; Suspension letter sent in 2008
122	Anderson	Michael E.	01-Nov-96	Current FGFOA-re-instated in 2003-not reflected in table. Not renewed since 2006
304	Anselmo	Sharon	07-Mar-03	Not renewed since 2006
36	Bailey, Jr.	Donald	01-Nov-94	Not renewed since 2004 no FGFOA dues paid
200	Ball	Karen	20-Mar-99	Last renewed in 2014
154	Balo	Denes E.	01-Nov-97	Not renewed since 2007
201	Barker	Deborah H.	20-Mar-99	No info? Not FGFOA member-Inactive 10/2006 not renewed since 2002
184	Basinger	Aaron	06-Nov-98	not renewed since 2006 not even in the membership data base
261	Bays	John S.	01-Nov-11	No activity since 2017
88	Becknell	Joanne	01-Nov-96	Renewal Denied-Needs 8 hours/14 hours of beh disqualified due to max of 30 hours in beh. 2000 R/P
7	Blackwelder	Alton	01-Mar-92	05/06? Not in membership database
155	Blasi	Mary C.	01-Nov-97	Cert. mail sent 2004-Inactive 10/2006 last renewed 2002
213	Boglioli, III	Louis J.	19-Nov-99	
118	Brooks	Karen	01-Nov-96	
401	Brooks	Kathie	07-Mar-08	Has not renewed since 2010; Initial notice sent in June 2010; No suspension letter sent
344	Bush	Keith	19-Mar-04	Has not renewed since 2012; No suspension letter sent
156	Cariello	Mary Lou	01-Nov-97	No info? Current FGFOA-Inactive 10/2006
528	Cascone	Michael	27-Mar-15	
424	Catalan	Francisco	27-Mar-09	
131	Cole	Clyde J.	01-Mar-97	Did not renew
306	Crawford	Kathy	07-Mar-03	never renewed
202	Davis	Bob	20-Mar-99	
80	Delorme	Robert M.	01-Mar-96	never renewed not in membership data base
215	Dodd	Kathleen	19-Nov-99	last renewed in 2007 dues not paid
280	Duchon	Norman	09-Mar-02	Granted Extension until 1/2006-never reported
133	Ellis	Wendy	01-Mar-97	No info? Not FGFOA member-inactive 10/2006

Certification Committee: Attachment A - Request to Revoke Suspended CGFOs

CGFO ID	Last Name	First Name	Date Certified	Comments
95	Fernandez	Ricardo	01-Nov-96	Renewal Denied-need detail on courses for FMEA/FMPA 10 hours and 10 hours.- Inactive 10/2006
16	Ford	John	01-Nov-92	No dues since 2003-Inactive 10/2006
158	Gamba	Rose Marie	01-Nov-97	05/06? Not in membership data base
41	Garcia	Charles J.	01-Nov-94	05/06?
237	Grace	Doreen	19-Nov-99	Cert. mail sent 10/6/06-submitted in December. Retired 7/25/2011 not renewing
22	Hankins	Kathy	01-Mar-93	05/06? See laserfiche file. Subpoena in a civil case?
101	Harloff	Dean R.	01-Nov-96	
14	Heim	Charles	01-Nov-92	No dues since 2003-Inactive 10/2006 not in iMIS
293	Heitzner	Steven L.	22-Nov-02	Not going to renew due to economy. No dues, No CGFO fee
32	Hetrick	Ken	01-Mar-94	not renewed since 2004
352	Hooper	Tracy C.	25-May-04	
11	Hostetler	Joe	01-Mar-92	not renewed since 2004
260	Kaikai	Andrew S.	10-Mar-01	No info? Current FGFOA-Inactive 10/2006 Suspended for not renewing on time by Michael Tomich 2005
191	Klein	Gordon R.	06-Nov-98	No info? Not FGFOA member-Inactive 10/2006 not in iMIS
25	Knoble	William A.	01-Nov-93	No dues since 05-06
42	LaFrance	Darren	01-Nov-94	not renewed since 2004
339	Lea	Constance	22-Nov-03	No longer at Palm Bay-unable to contact her!
240	Lloyd	Carroll G.	18-Mar-00	No info? Not FGFOA member-Inactive 10/2006 not renewed since 2000
175	Loeven	Arline	01-Nov-97	05/06? No record of ever renewing
103	Manduca	Albert M.	01-Nov-96	Not renewed since 2003. Not in iMIS
250	Mathena	Sandra L.	17-Nov-00	moved out of state in 2012. Not renewed since 2005
178	McBrearty	Wanda M.	01-Mar-98	No info? No dues since 2005. Never renewed certification
104	McManus	Roberta	01-Nov-96	No dues since 05-06 Not renewed since 2003 Not in iMIS
163	Meagher	Patricia L.	01-Nov-97	No info? No dues since 2005-Inactive 10/2006 Not renewed since 2001
395	Menz	Joseph	16-Nov-07	
164	Millican	Francine K.	01-Nov-97	Not Renewed since 2004 No dues paid

Certification Committee: Attachment A - Request to Revoke Suspended CGFOs

CGFO ID	Last Name	First Name	Date Certified	Comments
15	Moore	Bob	01-Nov-92	no record of him even passing all the exams. Not in iMIS
165	Mursch	Brant W.	01-Nov-97	05/06? Did not report in 2001 not in iMIS
44	Odem	J. Stephen	01-Nov-94	05/06?
79	Perez	Juan A.	01-Nov-95	Cert. Mail sent 10/2005. Did not report
347	Preston	Thomas	19-Mar-04	
167	Prothman	Kathleen	01-Nov-97	No info? Current FGFOA-Inactive 10/2006
242	Quigley	Michelle	18-Mar-00	cert. mail 10/6/06, inactive 4/19/07
348	Remsen	Ruth	19-Mar-04	
169	Robinson	R. Gordy	01-Nov-97	
349	Rockwell	Kirby	19-Mar-04	
72	Rogers	Joseph D.	01-Nov-95	
382	Saavedra	Kleber	01-Mar-06	
180	Scallan	Rita	01-Mar-98	
8	Schuster	Jim	01-Mar-92	
257	Slack	Terri	17-Nov-00	Called 11/2/07 will submit soon-has a new address and missed letter
380	Stagner-Crites	Laura	18-Nov-05	Changed from 1/2006 to exam date
17	Stearns	Tom	01-Nov-92	
50	Varella	Frank J.	01-Nov-94	
480	Venema Ashmore	Karin	04-Nov-11	moved out of state. Not renewing



**Florida Government Finance Officers Association, Inc.
2024-2025 Conference Program Committee
Agenda Item**

2024-2025

CHAIRPERSON

Sarah Simpson, CPA, CGFO
Budget Manager
City of Aventura
19200 W Country Club Dr
Aventura, FL 33180-2403
(305) 466-8951
simpsons@cityofaventura.com

BOARD LIAISON

Melissa Burns

STAFF LIAISON

Jill Walker

SUB-CHAIR MEMBERS

Tiffany Hewitt Lewis
Wayne Meyer
Annette Payne
Ben Salz
Kristin Thompson
Patricia White

Meeting Date: August 23, 2024

Title of Item: 2024-2025 Conference Program Committee Update

Executive Summary, Explanation or Background: A verbal update of the Committee's progress will be given.

Recommended Action:

Committee Chair

7/19/24

Date



**Florida Government Finance Officers Association, Inc.
2024-2025 Conference Program Committee
Agenda Item**

2024-2025

CHAIRPERSON

Sarah Simpson, CPA, CGFO
Budget Manager
City of Aventura
19200 W Country Club Dr
Aventura, FL 33180-2403
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Tiffany Hewitt Lewis
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Ben Salz
Kristin Thompson
Patricia White

Meeting Date: August 23, 2024

Title of Item: Updated Conference Program Committee Policies & Procedures Manual

Executive Summary, Explanation or Background: The Policies & Procedures Manual has been updated as red-lined and attached.

Recommended Action: The Board review and approve the updated Conference Program Committee Policies & Procedures Manual as revised.

Committee Chair

7/19/24

Date



Florida Government Finance Officers Association Conference Program Committee Policies and Procedures Manual

Revised ~~10/6/23~~7/15/24

I. Transition Plan

- A. The Outgoing Committee Chairperson (the “Chair”) and Board Liaison (the “Liaison”) need to meet with the Incoming Chair and Liaison in order to provide for a smooth transition from one year to the next.
- B. The Outgoing Chair should provide the Incoming Chair with the template used for determining Annual Conference sessions (including speaker names and contact information from most recent Annual Conference).
- C. The Incoming Chair and Liaison should review the Committee Policies and Procedures Manual and update it as needed after the Annual Conference and the first Board Meeting in order to provide members with an updated manual at the beginning of the Committee year.

II. Purpose, Goals and Action Plan

- A. Purpose: To plan and arrange ~~for~~ the educational program at the Annual Conference by identifying a broad range of relevant topics and booking knowledgeable speakers.
- B. Short Range Goals:
 - 1) To provide stimulating educational and training opportunities for government financial professionals.
 - 2) To provide opportunities for government financial professionals to participate in exchanges of information and ideas.
 - 3) To provide leadership opportunities for government financial professionals.
 - 4) To provide public speaking opportunities for government financial professionals through session presentations and roles as moderators.
 - 5) To engage the membership by providing feedback and ideas.
- C. Long Range Goal: To improve the quality of financial and administrative management in government.

D. Action Plan:

- 1) Appoint one Subcommittee Chairperson (the “Sub Chair”) for each program track.
- 2) Appoint one Sub Chair as Committee Vice Chairperson (the “Vice Chair”), as needed.
- 3) Assign Committee Members to the Subcommittees.
- 4) Request evaluations of speakers from the last Annual Conference and historical information on past speakers from the Florida League of Cities’ (the “FLC”)-~~administrative contact~~ Staff Liaison.
- ~~5) Have the “Call for Session Topics” online submission portal “re-launched” after the Annual Conference and again ~~throughout the year~~ in late Summer/early Fall.~~
- ~~5) _____~~
- ~~i.6) Pull the data from the online submission portal and incorporate it accordingly.~~
- ~~6)7) _____~~ Recommend topics for all Annual Conference sessions for FGFOA Board of Directors’ (the “Board”) approval.
- ~~7)8) _____~~ Contact potential speakers for each session.
- ~~i. _____~~ ~~Pull the data from the online submission portal and incorporate it accordingly.~~
- ~~8)9) _____~~ Obtain the Board’s approval for speakers.
- ~~9)10) _____~~ Provide contact information for each approved speaker to the FLC’s-~~administrative contact~~ Staff Liaison.

III. Membership Structure

- A. The Committee is generally composed of 20-30 members plus the Chair. This provides a sufficient number of members to accomplish the duties and responsibilities assigned to the Committee.
- B. The Chair is appointed by the FGFOA President and serves as overall coordinator (Chair MUST be an Active Government Member).
- C. The Chair appoints one Sub Chair for each major area of responsibility (Sub chairs MUST be Active Government Members). Those areas include:

- 1) Accounting, Auditing, and Financial Reporting;
 - 2) Budget, Economics, and Financial Planning;
 - 3) Policy, Leadership, Strategic Planning, Personnel (Including the Leadership Pre-Annual Conference);
 - 4) Banking, Investment, Risk, Treasury Management, and Debt Management (Including the Investments Pre-Annual Conference); and
 - 5) Technology
- D. -The Chair appoints one Sub Chair as the Vice Chair, as needed, for the purpose of providing added support to the Chair.
- E. Each Sub Chair is responsible for coordination of activities associated with the tasks assigned to that Subcommittee.
- F. Each Committee member is assigned to one or more of the Subcommittees.

IV. **Member Responsibilities**

A. Chair

- 1) Coordinates all major aspects of the Committee meetings.
 - a. Establishes times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - ~~The FLC can provide meeting space in Orlando.~~
 - The FLC arranges the initial “kick-off” Committee meeting that is held at the annual conference.
 - The FLC arranges conference calls and online meetings, if requested.
 - b. Conducts Committee meetings.
 - i. Prepares meeting agenda.
 - ii. Makes sure minutes of the meeting are taken.
 - c. Assists Sub Chairs’ activities.

- d. Motivates and involves all Committee members.
- 2) Reports Committee activities.
 - a. Keeps Committee members and Liaison apprised of Committee activity and progress.
 - b. Prepares and presents reports about Committee progress for scheduled Board meetings.
 - b. If unable to attend, coordinates with the Liaison and/or Vice Chair for Committee report presentation.
 - 3) Prepares a report for the Annual Conference business luncheon, summarizing all Committee activities for the year.
 - 4) Attends Annual Conference and assists in the smooth flow of sessions.
 - 5) Assists with the transition of responsibilities to the new Liaison and Chair.
 - 6) Sends an electronic version of the Annual Conference program schedule and session descriptions to the Incoming Chair to utilize as a guide.
 - 6)a. Uploads final documents to the Committee Shared Folder created by the Staff Liaison.
 - 7) Solicits additional Committee Members, if necessary.
 - 8) Informs Committee Members of key dates/deadlines.
 - 9) Coordinates with FLC administrative staff on administrative matters, as needed.
- B. Vice Chair
- 1) Assists s Chair in coordinating Committee activities.
 - 2) Assists Chair in updating the speaker guidelines and moderator training presentation documents.
- C. Subcommittee Chairs
- 1) Coordinate the Subcommittee meetings.
 - a. Establish meeting times and places.

- i. Meetings can be in person, by phone conference calls, or online.

- ~~• The FLC can provide meeting space in Orlando.~~

- The FLC arranges conference calls and online meetings, if requested.

- b. Conduct Subcommittee meetings.
- c. Assist the Chair and other Sub Chairs.
- d. Motivate and involve all Subcommittee members.

2) Report Subcommittee activities.

- a. Keep the Committee and Subcommittee members apprised of Subcommittee activity and progress.
- b. Participate in periodic meetings between the Committee Chair and Sub Chairs.
- c. Participate in periodic meetings of the Committee.

3) Attend Annual Conference and assist in the smooth flow of sessions.

D. Members

(Can be Active Government, Associate, Retired Retiree, or Student Members of the FGFOA)

1) Develop sessions for the Annual Conference.

- a. Select topics for each session. Sessions shall be balanced among the five (5) main tracks and the Pre-Annual Conference using a combination of 100-minute, 75-minute and 50-minute sessions. The main tracks include:
 - i. Accounting, Auditing, and Financial Reporting.
 - ii. Budget, Economics, and Financial Planning.
 - iii. Policy, Leadership, Strategic Planning, Personnel.
 - iv. Banking, Investment, Risk, Treasury Management, and Debt Management.
 - v. Technology

vi. Investment and Leadership Pre-Annual Conference: four 100 - minute sessions each (totaling 800 minutes of Continuing Professional Education).

- b. Create titles and short topic descriptions for inclusion in Annual Conference brochure.
- c. Suggest speakers.
- d. Obtain speakers' consents ~~to present~~ to present on specified topics.
- e. Obtain speakers' contact information.
- f. Obtain speaker engagement form from speaker (provide to Sub Chair and FLC by way of Annual Conference speaker's confirmation link).

2) Attend meetings as called, including but not limited to:

- a. The organizational meeting held at the Annual Conference.
- b. Subsequent Committee meetings called by the Committee Chair.
- c. Subcommittee meetings called by the Subcommittee Chair.

V. Florida League of Cities' Responsibilities

The FLC remains in contact with the Conference Program Chair and contacts the speakers as needed prior to the Annual Conference to request presentation materials, headshots -and bios, if not included on the Annual Conference speaker's confirmation link.

VI. Terms

Members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide the institutional knowledge and experience necessary for successful operation of the committee.

VII. Timeline

- A. The Committee will hold an organizational meeting at the Annual Conference.

- B. The “Call for Session Topics” online submission portal will launch directly within one month following the Annual Conference.
 - Data will be gathered and sent to the Committee Chair ~~a couple~~ in the weeks following the initial launch.
 - The “Call for Session Topics” will launch again in ~~mid-August~~ late Summer/early Fall and then throughout the year as needed.
- C. The Committee will convene a second meeting within one month of the Annual Conference.
- D. The Committee will develop a program schedule by day and time for Board approval in October, ~~session, title, and description by early September.~~
- E. The Committee will complete session titles and descriptions, ~~day, and by rank-time~~ for Board approval in October.
- F. The Committee will provide the Board a list of speakers for each topic by the first meeting of the calendar year. The Committee will also verify the accuracy of topic title. Descriptions with speaker’s planned presentation must be approved by the Board.
- G. The Committee will finalize the roster of recommended speakers for the sessions and ~~completed speaker engagement forms~~ by February for inclusion into the Annual Conference Announcement.
- H. The Committee will host a moderator training in March or April outlining protocol and responsibilities of the moderator.
 - Two moderator trainings will take place:
 - “Evolution Series” Moderator Training
 - ~~H.~~• “Regular” Moderator Training

VIII. Budget

- A. Committee expenses must be approved by the Board.
 - 1) The annual budget provides for expenses associated with committee meetings, such as meals and conference calls.

- 2) Expenses associated with national speakers for the Annual Conference from Governmental Accounting Standards Board (the "GASB"), FICPA, and the Government Finance Officers Association (the "GFOA"), must be approved by the Board in advance.

IX. Minutes, Reports and Correspondence

- A. Minutes – The Chair must keep minutes of each meeting and maintain copies for use by the next Chair and Committee.
- B. Reports – A Committee report is required for each Board meeting. The report is transmitted as an agenda item and should include the status of the program schedule by session, title, presenter, and description.

C. Reports – An Annual Report is required from each Committee prior to the Annual Conference. This report should be a summary of the accomplishments of the Conference Program Committee for the year.

~~C.~~

~~D. Correspondence~~

D. Correspondence - Conference Program Committee agenda reports, quarterly and year-end reports will be due to the FLC periodically during the term. The deadlines will be provided by the FLC.

- 1) All correspondence should be maintained in an electronic format and shared with the incoming Chair.

X. Special Tasks

A. Feedback forms:

~~a. Moderators will complete a feedback form, by paper after each speaker. This feedback is essential to the planning of the subsequent year's Annual Conference.~~

b.a. Attendees will complete a feedback form, via the Annual Conference application (app) if available after each speaker or via the link sent in the FGFOA Conference Recap e-mail. This feedback is essential to the planning of the subsequent year's Annual Conference.

XI. General Considerations

Any exceptions to these general considerations must be approved by the Board.

- A. Only Active Government Members may serve as Committee and Subcommittee Chairs.
- B. Vendor firms may only be represented at one session of the Annual Conference regular program. Exceptions may occur for one of the following reasons:
 - 1) A vendor firm may speak at a Pre-Annual Conference session as well as a regular session so long as the speaker from the firm that speaks at a regular session is different than the Pre-Annual Conference session speaker.
- C. Session speakers should be rotated in order to continually provide fresh speakers to the membership. This requirement shall apply to all speakers excluding quasi-governmental speakers from GASB, GFOA, FLC, FICPA, and FGFOA.
- D. Presenters are volunteers and do not receive compensation or expenses for their services.
- E. After the master schedule is approved by the Board and is submitted to the FLC, the Chair solicits volunteers to serve as Moderators. Moderators must be Active Members. The Chair shall reach out to the following, in order, to serve as Moderators.
 - 1) FGFOA Board of Directors;
 - 2) FGFOA Current Committee Chairs
 - 3) FGFOA Chapter Presidents and Board Members
 - 4) FGFOA Past Presidents;
 - 5) Annual Conference Program Sub Chairs and Committee members; ~~and~~
 - 6) Leadership FGFOA Graduates; and

|

~~6~~7) Membership at large.

- F. The Committee shall develop sessions utilizing multiple speakers and panel discussions when appropriate.
- G. The Committee should not schedule the Board for speaking engagements or moderating assignments for the session right after the Tuesday Business Luncheon.



Florida Government Finance Officers Association Conference Program Committee Policies and Procedures Manual

Revised 7/15/24

I. Transition Plan

- A. The Outgoing Committee Chairperson (the “Chair”) and Board Liaison (the “Liaison”) need to meet with the Incoming Chair and Liaison in order to provide for a smooth transition from one year to the next.
- B. The Outgoing Chair should provide the Incoming Chair with the template used for determining Annual Conference sessions (including speaker names and contact information from most recent Annual Conference).
- C. The Incoming Chair and Liaison should review the Committee Policies and Procedures Manual and update it as needed after the Annual Conference and the first Board Meeting in order to provide members with an updated manual at the beginning of the Committee year.

II. Purpose, Goals and Action Plan

- A. Purpose: To plan and arrange the educational program at the Annual Conference by identifying a broad range of relevant topics and booking knowledgeable speakers.
- B. Short Range Goals:
 - 1) To provide stimulating educational and training opportunities for government financial professionals.
 - 2) To provide opportunities for government financial professionals to participate in exchanges of information and ideas.
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 - 4) To provide public speaking opportunities for government financial professionals through session presentations and roles as moderators.
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- C. Long Range Goal: To improve the quality of financial and administrative management in government.

D. Action Plan:

- 1) Appoint one Subcommittee Chairperson (the “Sub Chair”) for each program track.
- 2) Appoint one Sub Chair as Committee Vice Chairperson (the “Vice Chair”), as needed.
- 3) Assign Committee Members to the Subcommittees.
- 4) Request evaluations of speakers from the last Annual Conference and historical information on past speakers from the Florida League of Cities’ (the “FLC”) Staff Liaison.
- 5) Have the “Call for Session Topics” online submission portal “re-launched” after the Annual Conference and again in late Summer/early Fall.
- 6) Pull the data from the online submission portal and incorporate it accordingly.
- 7) Recommend topics for all Annual Conference sessions for FGFOA Board of Directors’ (the “Board”) approval.
- 8) Contact potential speakers for each session.
- 9) Obtain the Board’s approval for speakers.
- 10) Provide contact information for each approved speaker to the FLC’s Staff Liaison.

III. Membership Structure

- A. The Committee is generally composed of 20-30 members plus the Chair. This provides a sufficient number of members to accomplish the duties and responsibilities assigned to the Committee.
- B. The Chair is appointed by the FGFOA President and serves as overall coordinator (Chair MUST be an Active Government Member).
- C. The Chair appoints one Sub Chair for each major area of responsibility (Sub chairs MUST be Active Government Members). Those areas include:
 - 1) Accounting, Auditing, and Financial Reporting;
 - 2) Budget, Economics, and Financial Planning;

- 3) Policy, Leadership, Strategic Planning, Personnel (Including the Leadership Pre-Annual Conference);
 - 4) Banking, Investment, Risk, Treasury Management, and Debt Management (Including the Investments Pre-Annual Conference); and
 - 5) Technology
- D. The Chair appoints one Sub Chair as the Vice Chair, as needed, for the purpose of providing added support to the Chair.
 - E. Each Sub Chair is responsible for coordination of activities associated with the tasks assigned to that Subcommittee.
 - F. Each Committee member is assigned to one or more of the Subcommittees.

IV. Member Responsibilities

A. Chair

- 1) Coordinates all major aspects of the Committee meetings.
 - a. Establishes times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - The FLC arranges the initial “kick-off” Committee meeting that is held at the annual conference.
 - The FLC arranges conference calls and online meetings, if requested.
 - b. Conducts Committee meetings.
 - i. Prepares meeting agenda.
 - ii. Makes sure minutes of the meeting are taken.
 - c. Assists Sub Chairs’ activities.
 - d. Motivates and involves all Committee members.
- 2) Reports Committee activities.
 - a. Keeps Committee members and Liaison apprised of Committee activity and progress.

- b. Prepares and presents reports about Committee progress for scheduled Board meetings.
 - If unable to attend, coordinates with the Liaison and/or Vice Chair for Committee report presentation.
- 3) Prepares a report for the Annual Conference business luncheon, summarizing all Committee activities for the year.
- 4) Attends Annual Conference and assists in the smooth flow of sessions.
- 5) Assists with the transition of responsibilities to the new Liaison and Chair.
- 6) Sends an electronic version of the Annual Conference program schedule and session descriptions to the Incoming Chair to utilize as a guide.
 - a. Uploads final documents to the Committee Shared Folder created by the Staff Liaison.
- 7) Solicits additional Committee Members, if necessary.
- 8) Informs Committee Members of key dates/deadlines.
- 9) Coordinates with FLC administrative staff on administrative matters, as needed.

B. Vice Chair

- 1) Assists Chair in coordinating Committee activities.
- 2) Assists Chair in updating the speaker guidelines and moderator training presentation documents.

C. Subcommittee Chairs

- 1) Coordinate the Subcommittee meetings.
 - a. Establish meeting times and places.
 - i. Meetings can be in person, by phone conference calls, or online.
 - The FLC arranges conference calls and online meetings, if requested.
 - b. Conduct Subcommittee meetings.

- c. Assist the Chair and other Sub Chairs.
 - d. Motivate and involve all Subcommittee members.
- 2) Report Subcommittee activities.
- a. Keep the Committee and Subcommittee members apprised of Subcommittee activity and progress.
 - b. Participate in periodic meetings between the Committee Chair and Sub Chairs.
 - c. Participate in periodic meetings of the Committee.
- 3) Attend Annual Conference and assist in the smooth flow of sessions.

D. Members

(Can be Government, Associate, Retiree, or Student Members of the FGFOA)

- 1) Develop sessions for the Annual Conference.
- a. Select topics for each session. Sessions shall be balanced among the five (5) main tracks and the Pre-Annual Conference using a combination of 100-minute, 75-minute and 50-minute sessions. The main tracks include:
 - i. Accounting, Auditing, and Financial Reporting.
 - ii. Budget, Economics, and Financial Planning.
 - iii. Policy, Leadership, Strategic Planning, Personnel.
 - iv. Banking, Investment, Risk, Treasury Management, and Debt Management.
 - v. Technology
 - vi. Investment and Leadership Pre-Annual Conference: four 100 - minute sessions each (totaling 800 minutes of Continuing Professional Education).
 - b. Create titles and short topic descriptions for inclusion in Annual Conference brochure.
 - c. Suggest speakers.
 - d. Obtain speakers' consents to present on specified topics.

- e. Obtain speakers' contact information.
 - f. Obtain speaker engagement form from speaker (provide to Sub Chair and FLC by way of Annual Conference speaker's confirmation link).
- 2) Attend meetings as called, including but not limited to:
- a. The organizational meeting held at the Annual Conference.
 - b. Subsequent Committee meetings called by the Committee Chair.
 - c. Subcommittee meetings called by the Subcommittee Chair.

V. Florida League of Cities' Responsibilities

The FLC remains in contact with the Conference Program Chair and contacts the speakers as needed prior to the Annual Conference to request presentation materials, headshots and bios, if not included on the Annual Conference speaker's confirmation link.

VI. Terms

Members are appointed for a one-year term and are encouraged to continue on the Committee for at least three years to provide the institutional knowledge and experience necessary for successful operation of the committee.

VII. Timeline

- A. The Committee will hold an organizational meeting at the Annual Conference.
- B. The "Call for Session Topics" online submission portal will launch within one month following the Annual Conference.
 - Data will be gathered and sent to the Committee Chair in the weeks following the initial launch.
 - The "Call for Session Topics" will launch again in late Summer/early Fall and then throughout the year as needed.
- C. The Committee will convene a second meeting within one month of the Annual Conference.

- D. The Committee will develop a program schedule by day and time for Board approval in October.
- E. The Committee will complete session titles and descriptions by rank for Board approval in October.
- F. The Committee will provide the Board a list of speakers for each topic by the first meeting of the calendar year. The Committee will also verify the accuracy of topic title. Descriptions with speaker's planned presentation must be approved by the Board.
- G. The Committee will finalize the roster of recommended speakers for the sessions by February for inclusion into the Annual Conference Announcement.
- H. The Committee will host a moderator training in March or April outlining protocol and responsibilities of the moderator.
 - Two moderator trainings will take place:
 - "Evolution Series" Moderator Training
 - "Regular" Moderator Training

VIII. Budget

- A. Committee expenses must be approved by the Board.
 - 1) The annual budget provides for expenses associated with committee meetings, such as meals and conference calls.
 - 2) Expenses associated with national speakers for the Annual Conference from Governmental Accounting Standards Board (the "GASB"), FICPA, and the Government Finance Officers Association (the "GFOA"), must be approved by the Board in advance.

IX. Minutes, Reports and Correspondence

- A. Minutes – The Chair must keep minutes of each meeting and maintain copies for use by the next Chair and Committee.
- B. Reports – A Committee report is required for each Board meeting. The report is transmitted as an agenda item and should include the status of the program schedule by session title, presenter, and description.
- C. Reports – An Annual Report is required from each Committee prior to the Annual Conference. This report should be a summary of the accomplishments of the Conference Program Committee for the year.
- D. Correspondence - Conference Program Committee agenda reports, quarterly and year-end reports will be due to the FLC periodically during the term. The deadlines will be provided by the FLC.
 - 1) All correspondence should be maintained in an electronic format and shared with the incoming Chair.

X. Special Tasks

- A. Feedback forms:
 - a. Attendees will complete a feedback form, via the Annual Conference application (app) if available after each speaker or via the link sent in the FGFOA Conference Recap e-mail. This feedback is essential to the planning of the subsequent year’s Annual Conference.

XI. General Considerations

Any exceptions to these general considerations must be approved by the Board.

- A. Only Active Government Members may serve as Committee and Subcommittee Chairs.
- B. Vendor firms may only be represented at one session of the Annual Conference regular program. Exceptions may occur for one of the following reasons:
 - 1) A vendor firm may speak at a Pre-Annual Conference session as well as a regular session so long as the speaker from the firm that speaks at a regular session is different than the Pre-Annual Conference session speaker.

- C. Session speakers should be rotated in order to continually provide fresh speakers to the membership. This requirement shall apply to all speakers excluding quasi-governmental speakers from GASB, GFOA, FLC, FICPA, and FGFOA.
- D. Presenters are volunteers and do not receive compensation or expenses for their services.
- E. After the master schedule is approved by the Board and is submitted to the FLC, the Chair solicits volunteers to serve as Moderators. Moderators must be Active Members. The Chair shall reach out to the following, in order, to serve as Moderators.
 - 1) FGFOA Board of Directors;
 - 2) FGFOA Current Committee Chairs
 - 3) FGFOA Chapter Presidents and Board Members
 - 4) FGFOA Past Presidents;
 - 5) Annual Conference Program Sub Chairs and Committee members
 - 6) Leadership FGFOA Graduates; and
 - 7) Membership at large.
- F. The Committee shall develop sessions utilizing multiple speakers and panel discussions when appropriate.
- G. The Committee should not schedule the Board for speaking engagements or moderating assignments for the session right after the Tuesday Business Luncheon.



Florida Government Finance Officers Association, Inc. 2024-2025 Educational Programs Committee Agenda Item

2024-2025

CHAIRPERSON

Andrew Thompson

Director of Financial Services
City of Oakland Park
3650 NE 12th Avenue
Oakland Park, FL 33334
(954) 630-4203
andrewt@oaklandparkfl.gov

BOARD LIAISON

Anna C. Otiniano

STAFF LIAISON

Karen Pastula

Meeting Date: August 23, 2024

Title of Item: Approval of the Educational Programs Committee Webinar Topic List for the FY 2024/25 Term

Executive Summary:

The Educational Programs Committee held its first in person meeting on May 20, 2024 at the annual conference. During the meeting the committee discussed the responsibility of the committee and the plan for the FY2024-2025 term.

After the meeting, a follow up e-mail was sent to all committee members to recap the discussion and to request each member to submit at least 3 Webinar topic suggestions by June 28, 2024. During a conference call on July 9, 2024, the committee reviewed and narrowed down the submitted topics to a list of 14 topics. The topic list is attached and ready for board review and approval.

Recommended Action:

The board review and approve the topic list and approve the committee to move forward with securing speakers for the upcoming program year.

Andrew Thompson

8/9/2024

Committee Chair

Date

Educational Programs Proposed Topic List – Program Year 2024/2025

Topic	Description
GFOA Budget Award	What are the requirements to achieve the GFOA budget award. Tips and tricks from those who have earned it before. Will see if GFOA will provide a presenter.
An Introduction to GARS: Governmental Accounting Research System	GARS is the online platform created by the Governmental Accounting Standards Board to provide free access to all of its pronouncements, including the Codification of currently effective standards and the Comprehensive Implementation Guide. If you're not using GARS, you're missing out on a valuable resource. Join us for a live demonstration by the GASB of its tools and functionalities.
Advanced Excel Formulas & AI Tools for Excel	Review of advanced Excel techniques useful for Finance Officers along with an overview of new AI assistance tools.
Positive Arbitrage - It's Back!	<p>Issuing tax-exempt debt is an important component of governmental and non-profit entities' debt management programs. Issuers and borrowers must be aware of the compliance requirements "after the bonds are issued," including compliance with the arbitrage rebate and yield restriction rules. This is especially important in a high or rising interest rate environment. Yes, positive arbitrage is back! This session will discuss the arbitrage rebate basics, exceptions to the rules, the calculation and payment process, as well as tips and best practices for an effective, ongoing compliance program.</p> <p>When you complete this session, you should be able to:</p> <ul style="list-style-type: none"> •Discuss the importance of arbitrage rebate compliance, including an understanding of exceptions like spending exceptions •Recognize the similar but different rules related to arbitrage rebate and yield restriction •Identify and apply the steps necessary to be prepared for an IRS audit
TRANSPARENCY IN GOVERNMENT & PAPFR	Transparency in government fosters the provision accurate and timely information. Transparency can build public trust in its local government and promote stronger communities. It is important that local governments know best practices associated with governmental transparency. Session will also review the PAPFR document and best practices recommended by the GFOA.
Understanding your financial statements	How to know when your organization is performing well, how to make your financial statements tell your organization's story.
Investing in the Current Interest Rate Environment	When will the Fed cut rates and by how much? We will look at the current economic environment, explore interest rates and the fixed income markets, and share strategies and considerations for fixed income investing.
Just-in-time Training	In organizations without a dedicated training team, documenting and standardizing procedures is crucial. There are tools available that can simplify and expedite the creation of videos, procedures, and user guides. This is highly beneficial for implementation, encompassing succession plans and the standardization of overall processes.
Pension and OPEB Refresher	An overview of pension and OPEB programs, covering how they operate, their budgetary impacts, and financial reporting aspects.
Legislative Update	Annual update on legislation important to finance officers.
Artificial Intelligence in Government Finance Update	Follow-up to the last program year's AI presentation by Gail Gray.
Clean Energy Tax Credits	The Inflation Reduction Act (IRA) of 2022 continues existing and creating numerous new tax incentives for clean energy today. The most notable change for municipal governments has been the option for elective pay, in which local governments can take advantage of rebates as a non-taxable entity



Florida Government Finance Officers Association, Inc.

2024-2025 Event Host Committee

Agenda Item

2024-2025

CHAIRPERSON

Deputy Finance Director
City of Dania Beach
100 W Dania Beach Boulevard
Dania Beach, FL 33004
(954) 924-6800
yguzman@daniabeachfl.gov

BOARD LIAISON

Allison Teslia

STAFF LIAISON

Jill Walker

Meeting Date: August 23, 2024

Title of Item: Promotional Strategies for the School of Governmental Finance Events

Executive Summary, Explanation or Background:

The Event Host Committee organizes events that greatly contribute to the growth and development of our FGFOA membership community. In our effort to maximize the impact of these events, we propose the following initiatives for the Board's consideration and approval.

Promotional Posters:

The committee is requesting the utilization of the attached posters to effectively promote the School of Governmental Finance events. These posters will be strategically displayed in key locations and throughout the event area and shared on social media to raise awareness and increase attendance.

SOGF Food and Prizes:

The committee has requested light refreshments such as chicken wings, pizza, and other finger foods, as well as beverages, particularly beer and wine, for the attendees. Moreover, the committee seeks funding for the acquisition of gift cards to be distributed as part of raffles and prizes during the upcoming events.

SOGF Budget Amendment:

The Committee is requesting a budget amendment to the SOGF Budget in the amount of \$1,115.00 to cover the additional cost for raffles, food and other activities.

Recommended Action:

Board approval to utilize promotional posters for School of Governmental Finance events.

Approve Budget Amendment of \$1,115.00 to cover for the provision of refreshments, beverages, and the purchase of gift cards for participants and raffles.

Yeimy Guzman

Name

8/22/2024

Date Submitted

School of Government Finance - Event Host Committee

Location Renaissance World Golf Village, St. Augustine

Date October 21 – October 25, 2024

Budget \$10,000

PLANNING PHASE				
Task	Owner/Plan	Started	Finished	Notes
Select themes for hospitality suite	Committee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Select/order welcome bags	Board Liaison/Chair/Vice-Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Bags selected and sent to Karen for ordering
Secure volunteers for hospitality suites	Committee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Secure hosts game nights	Committee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting on Jeanette Haynes for Family Feud night
Request DJ for last night		<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting for board approval
Request gift cards for winners		<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting for board approval
Provide food list request for each hospitality suite night		<input type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page

MARKETING PROMOTION PHASE				
Task	Owner/Plan	Started	Finished	Notes
Design flyers for SOGF and Hospitality Suites		<input type="checkbox"/>	<input checked="" type="checkbox"/>	Attached/Waiting for board approval
Marketing and PR for event	Strategic Communications Committee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Share plan		<input checked="" type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page

Hospitality Suite - Monday Night Football - "Bring your favorite shirt/jersey"				
Task	Owner/Plan	Started	Finished	Notes
Coordinate Food/Drinks	Chicken wings/Beer/Wine	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page
Volunteers	Caroline Lebron/ Carolyn Gatch	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

School of Government Finance - Event Host Committee

Prizes	\$25 Gift Card. We plan to do a raffle	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting for board approval
Equipment	Speaker for music/Television for the football game	<input type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page
Games - Trivia game and Bingo	Keep guest entertained while other watch the football game	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Check with Jill and Karen

Hospitality Suite - Family Feud

Task	Owner/Plan	Started	Finished	Notes
Coordinate Food/Drinks	Pizza or finger foods/Drinks	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page
Volunteers	Carlisha/Jeanette	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Prizes	\$15 Gift card to the winning team	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting for board approval
Equipment require	Microphone	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Check with Jill and Karen
Games	Family Feud	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Working on game set up

Hospitality Suite - Karaoke Night

Task	Owner/Plan	Started	Finished	Notes
Coordinate Food/Drinks	Pizza or finger foods/Drinks	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page
Volunteers	Shernett and Eva	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Prizes	\$25 Gift card. We plan to do a raffle	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting for board approval
Equipment require	Karaoke Machine/Microphone	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page

Hospitality Suite - Scary Movie Costume Night

Task	Owner/Plan	Started	Finished	Notes
Coordinate Food/Drinks	Pizza or finger foods/Drinks	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See "Request Details" page
Volunteers	Yeimy/Carlisa	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

School of Government Finance - Event Host Committee

Prizes	1st, 2nd and 3rd place costume winner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting for board approval
Equipment require	DJ	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Waiting on Paul for approval.

Hospitality Suite	Food	Equipment	Games	Prizes	Comments
Football Night - Bring your favorite Jersey	Chicken wings/ Drinks	Speaker and TV	Trivia/Bingo Games	(1) \$25 gift card	Raffle
Game Night - Family Feud	Pizza or finger foods/Drinks	Waiting on Jeannette for Set Up /Microphone	Family Feud	(5) \$15 gift cards	Winner Team
Karaoke	Pizza or finger foods/Drinks	Karaoke Machine/Microphone	NA	(1) \$25 gift card	Raffle
Scary Movie Costume Night	Pizza or finger foods/Drinks	DJ	NA	(1) \$15	3rd place
				(1)\$25	2nd place
				(1)\$ 50	1st place

Marketing Plan	
Flyer Timeline/Frequency	It would be helpful to release the main flyer along with the registration information to ensure that participants have all the necessary details. Additionally, it would be beneficial to release one flyer every Tuesday leading up to the event to gradually provide additional information and build anticipation among the target audience. Also, consider releasing a flyer every two days leading up to the event to maintain a consistent flow of information and keep the audience engaged.
Media Platforms	Flyers should be released on the most preferred and convenient social media platforms, LinkedIn, Facebook, and email blasts. Additionally, if possible, post on the FGFOA website.
Content/writeup to go with the flyers	The promotional materials for the upcoming events were designed to be captivating and engaging, featuring clear and concise headlines. The main flyer provides details about the hospitality suites while also encouraging attendees to prepare for the enjoyable evenings ahead. The introduction of the first flyer could be: "Get ready for an amazing week at our hospitality suites! Unwind with us every night from Monday to Thursday after a long day of study. For Monday: Represent your team and bring your team's shirt or jersey for the thrilling 'Football Night' event! Tuesday: Do you have what it takes to rise to the occasion and be challenged at the 'Family Feud' event? Wednesday: Show off your incredible singing skills and join in on a fun musical event at 'Karaoke Night.' Thursday: Don't forget to dress up in your spookiest movie costume for our 'Scary Movie Costume Night' - we're giving out prizes for 1st, 2nd, and 3rd place! See you there!"



FLYER 1

GET READY & JOIN US



FOR OUR ANNUAL

SOGF 2024

SCHOOL OF GOVERNMENTAL FINANCE

FROM THE 20-25TH OF OCTOBER

JOIN US EACH NIGHT

FOR EXCITING GAMES, AMAZING PRIZES,
DELICIOUS FOOD, AND REFRESHING DRINKS




WORLD GOLF VILLAGE
ST. AUGUSTINE



500 S LEGACY TRL,
SAINT AUGUSTINE, FL 32092

FLYER 2

SPONSORED BY 

MONDAY NIGHT FOOTBALL

WEAR YOUR FAVORITE SPORTS TEAM'S SHIRT OR JERSEY

MONDAY

OCTOBER 21ST

7-11pm

FREE FOOD & BEVERAGES



FLYER 3

SPONSORED BY 

Join Us For a GAME NIGHT Full of FUN!

FAMILY FEUD

GAME NIGHT

STEP UP TO THE CHALLENGE!

TEST YOUR KNOWLEDGE, WIN PRIZES!

TUESDAY | OCTOBER 22ND | 7pm

FREE ENTRY | ENJOY FREE FOOD & BEVERAGES

NAME: YEIMY GUZMAN | PROJECT: 8.5"X11" FLYER DESIGN | DATE: 7/15/2024

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FLYER 4



FLYER 5



NAME: YEIMY GUZMAN | PROJECT: 8.5"X11" FLYER DESIGN | DATE: 7/15/2024



Florida Government Finance Officers Association, Inc. 2024-2025 Professional Development Committee Agenda Item

2024-2025

CHAIRPERSON

Kadem V. Ramirez

Deputy Finance Administrator
City of Palm Beach Gardens
10500 N Military Trail
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kramirez@pbgfl.com

BOARD LIAISON

Lorrie Brinson

STAFF LIAISON

Karen Pastula

Meeting Date: 8/24/2024

Title of Item: Committee Updates

- Mentor/Mentee
 - 16 Mentor Applications Completed
 - 21 Mentee Applications Completed
 - 2 Entry Dates- September & January
 - Goal 20 Pairings each Session
- University Outreach
 - FAU scheduled for Spring Semester
 - Barry University-*Pending*
 - UCF-*Pending*
 - USF-*Pending*
 - Career Services Department Partnership-*Next*
- Networking-Partnering with Local Chapters
- Career Paths Brochure/Video *in the works*

Action Items:

Career Services Department-FGFOA booth

Kadem Ramirez

Committee Chair

8/15/2024

Date



Florida Government Finance Officers Association, Inc. 2024-2025 Technical and Legislative Committee Agenda Item

2024-2025

CHAIRPERSON

Jean-Michel Neault, CPA, CIA

Compliance Auditor
City of Boca Raton

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BOARD LIAISON

Rebecca Schnirman

STAFF LIAISON

Jill Walker

COMMITTEE MEMBERS

Robert Abbott

Jim Abernathy

Linda Benoit

Ryan Bernal

Barbara Boyd

James Braddock

Yvonne Clayborne

Erjeta Diamanti

Allison Feurtado

Ajay Gajjar

James Halleran

Amber Haston

Natalie Hinger

Lory Irwin

Justin Komninos

Cris Martinez

Dean Michael Mead

Gabriela Molina

Derek Noonan

Frederick Passelli

James Rizzo

Liliya Sablukova

Ted Sauerbeck

Kelly Strickland

Stephen Timberlake

Anthony Walsh

Liang Wu

Meeting Date: August 23, 2024

Title of Item: Technical Resources & Legislative Committee Update

Executive Summary, Explanation or Background:

The Basic Government Resources Manual (GRM) project team completed their review and update of the GRM for this year. This team was composed of Gabriela Molina, Natalie Hinger, Liliya Sablukova, Becky Schnirman and Ajay Gajjar. Ted Sauerbeck and Derek Noonan also participated by providing feedback.

The Legislative Summary project team completed the update of the passed bills summary and created another summary for the failed bills. Both summaries are combined in the 2024 Legislative Summary. This team, led by Derek Noonan, was composed of Ted Sauerbeck, Natalie Hinger, Erjeta Diamanti, Amber Haston, Liang Wu and Fred Passelli.

Recommended Action:

1. Approval of the updates to the Basic Government Resource Manual
2. Approval of the updates to the 2024 Legislative Summary, including the addition of the failed bills section.

Jean-Michel Neault

08/08/2024

Committee Chair

Date

Basic Government Resource Manual



**Florida Government Finance
Officers Association**

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Section 1 – Accounting

Overview

A well-designed and properly maintained accounting system is necessary to be able to provide all data that is needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The official source of GAAP for local governments is the Governmental Accounting Standards Board (GASB). The GASB is an independent, not-for-profit organization that establishes and improves standards of financial accounting for local governments.

In addition, Section [218.33](#), F.S., requires local governments to follow uniform accounting practices and procedures and a uniform chart of accounts as established by the Florida Department of Financial Services (DFS). To this end, DFS drafted the Uniform Accounting System Manual. These requirements are in place to help ensure proper accounting and fiscal management as well as to provide consistency in preparing local government annual financial reports.

References

Section [218.33](#), F.S.; Local Government Entities; Establishment of Uniform Fiscal Years and Accounting Practices and Procedures

Uniform Accounting System Manual (DFS Bureau of Financial Reporting – [Local Governments Reporting Manuals](#)):

[Uniform Accounting System Manual myfloridacfo.com > docs-sf > localgov > 2021-2022-uas-manual](#)

Governmental Accounting Standards Board:

<http://www.gasb.org/>

Government Finance Officers Association:

<http://www.gfoa.org/>

Section 2 – Annual Financial Audit

Overview

Most local governments are required to have an independent audit of their financial statements performed in accordance with appropriate professional auditing standards. Properly performed audits play a vital role in the public sector by helping to preserve the integrity of public finance functions and by maintaining citizens' confidence in their elected leaders.

Requirements

Section [218.39](#), F.S., requires that local governments that meet specific criteria outlined in the chapter shall have an annual financial audit of its accounts and records completed within nine (9) months after the end of its fiscal year. The annual audited financial report could also be required to include a "single audit" in accordance with OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or Section [215.97](#), F.S., and Chapter [10.550](#), *Rules of the Auditor General*. In addition, Section [163.387](#), F.S., requires separate audits of each community redevelopment agency (CRA) with revenues or expenditures and expenses exceeding \$100,000 during the fiscal year. The audits shall be performed by an independent certified public accountant in accordance with Section [218.39](#), F.S., and Chapter [10.550](#), *Rules of the Auditor General*. At the conclusion of the audit, the auditor shall discuss all comments that will be included in the audit report with management, each member of the governing body, and each member of an audit committee charged with governance.

The local government's response to the audit findings, including corrective action to be taken, must be filed with the local government's governing body within thirty (30) days after delivery of the audit findings. In addition, the audit findings and responses must be incorporated in the audit report package and submitted to the Auditor General within forty-five (45) days after the delivery of the audit report to the local government's governing body, but no later than nine (9) months after the end of the fiscal year.

Chapter [10.550](#), *Rules of the Auditor General*, requires the management letter to include, among other things, the following:

(1) For counties as a whole, municipalities, and special districts:

- A statement describing the results of the auditor's determination as to whether or not the local governmental entity met one or more of the conditions described in Section [218.503\(1\)](#), F.S., and identification of the specific condition(s) met.

The following information regarding the auditor's application of financial condition assessment procedures:

Commented [A1]: Not sure if anyone wants to add the PACE info. in the draft rules for 9/30/24 that were just posted a few days ago? If not, can always add next year.

- A statement that the auditor applied financial condition assessment procedures.
 - If a deteriorating financial condition(s) is noted, a statement that the local governmental entity's financial condition is deteriorating and a description of conditions causing the auditor to make this conclusion. If the auditor reported that the local governmental entity met one or more of the conditions specified in Section [218.503\(1\)](#), F.S., this statement shall indicate whether such condition(s) resulted from a deteriorating financial condition(s).
- If appropriate, a statement indicating the failure of a special district that is a component unit of a county, municipality, or special district to provide the financial information necessary to a proper reporting of the component unit within the audited financial statements of the county, municipality, or special district. (Section [218.39\(3\)\(b\)](#), F.S.)

(2) For water management districts:

- A statement describing the results of the auditor's determination as to whether or not the district provided monthly financial statements to its governing board and posted the monthly financial statements on its web site (See Sections [215.985\(11\)](#) and [373.536\(4\)\(e\)](#), F.S.).
- A statement describing the results of the auditor's determination as to whether or not the district provided a link on its Web site to the DFS' web site to allow viewing of the district's annual financial report (See Section [218.32\(1\)\(g\)](#), F.S.).
- A statement describing the results of the auditor's determination as to whether or not the district posted its tentative and final budgets on its Web site (See Section [373.536\(5\)\(d\)](#) and Section [\(6\)\(d\)](#), F.S.).

(3) For special districts, data required pursuant to Sections [218.32\(1\)\(e\)](#) and [218.39\(3\)\(a\)](#), F.S. (See Chapter [10.554\(1\)\(i\)\(6\)-\(8\)](#), *Rules of the Auditor General*).

Additionally, Chapter [10.550](#), *Rules of the Auditor General*, requires the scope of the financial audit to include an examination pursuant to the American Institute of Certified Public Accountants (AICPA) *Professional Standards*, AT-C Section 315, promulgated by the AICPA, to determine the following, as applicable:

- For all local governmental entities, a determination of the entity's compliance with the requirements of Section [218.415](#), F.S.
- For counties that received E911 funds, a determination that all E911 fee revenues, interest, and E911 grant funding were used for payment of authorized expenditures, as specified in Section [365.172\(10\)](#), F.S., and as specified in the E911 Board grant and special disbursement programs (See Section [365.173\(2\)\(d\)](#), F.S.).

- For clerks of the courts, a determination of the clerk's compliance with the requirements of Sections [28.35](#) and [28.36](#), F.S.
- For clerks of the courts, a determination of the clerk's compliance with Section [61.181](#), F.S.
- For local governmental entities that received or expended funds related to the Deepwater Horizon oil spill, that are not Federal awards audited as major programs or State financial assistance audited as major projects: a determination of the entity's compliance with Federal and State laws, rules, regulations, contracts, or grant agreements related to the receipt and expenditure of the funds (See Section [288.8018\(1\)](#), F.S.).
- For CRAs, with revenues or a total of expenditures and expenses in excess of \$100,000, a determination that the CRA complied with Sections [163.387\(6\)](#) and [\(7\)](#), F.S.

Finally, the scope of the financial audit shall include a report that includes an opinion (or disclaimer of opinion) as to whether any supplementary information, including the schedule of receipts and expenditures related to the Deepwater Horizon oil spill funds, is presented fairly in all material respects in relation to the financial statements taken as a whole. The report shall be prepared in accordance with AICPA *Professional Standards*, AU-C Section 725, promulgated by the AICPA.

Audit Filing Requirements

The following audit report filing requirements apply:

- Department of Financial Services (DFS) filing requirements:
 - Each regional planning council created under Section [186.504](#), F.S., each local government finance commission, board, or council, and each municipal power corporation created as a separate legal or administrative entity by interlocal agreement under Section [163.01\(7\)](#), F.S., shall submit to the department a copy of its audit report and an annual financial report for the previous fiscal year in a format prescribed by the department.
 - Section [163.387\(8\)\(c\)](#), requires that audit reports for CRA audits conducted pursuant to that section be filed with the DFS.
- Auditor General filing requirements:
 - Each county, municipality, and special district required to obtain an audit pursuant to Section [218.39](#), F.S., is required to file its audit report with the Auditor General.
 - Any CRA required to obtain an audit pursuant to Section [163.387](#), F.S., is required to file its audit report with the Auditor General.

- The audit reports referenced above are required to be submitted within 45 days of delivery of the audit report to the entity's governing body or 9 months after the end of the entity's fiscal year, whichever occurs first. It should also be noted that, although the Federal Office of Management and Budget, the Government Finance Officers Association, Inc. (GFOA), and other organizations may occasionally extend their filing deadlines, insofar as the State of Florida's audit deadlines are established by statutes, those filing extensions **do not** apply to filing deadlines contained in Florida Statutes.
- Pursuant to Section [163.371\(2\)](#) a CRA is required to file an annual report with the county or municipality that created the agency. This annual report is due by March 31 of each year and the required content is described in Sections [163.371\(2\) \(a\)-\(c\)](#).
- Further, it should be noted that other entities, such as grantors and creditors, may impose additional audit report filing requirements.

Auditor Selection Process

Section [218.391](#), F.S., requires specific procedures to be followed by local governments with respect to selecting an auditor to conduct the annual financial audit required by Section [218.39](#), F.S. The local government must establish an auditor selection committee to assist in the selection process.

Auditor selection committee composition requirements:

- For counties, the committee must, at a minimum, consist of each elected county officer, or their respective designees, and one member of the Board of County Commissioners.
- For municipalities and special districts, the committee must have at least three members, and at least one member must be a member of the governing body, who shall serve as committee chair.
- No employee, chief executive officer, or chief financial officer may serve as a committee voting member; however, they may serve in an advisory capacity.

In addition, the GFOA, in its best practices, has recommended the following for audit committees, which may also apply to auditor selection committees:

- All members should possess or obtain a basic understanding of governmental financial reporting and auditing.
- The committee should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose.

Considering that smaller local governments may experience difficulty in obtaining individuals with the necessary experience in governmental financial reporting and auditing, there is a small government consideration noted in the Auditor Selection Guidelines, accessible on the Auditor General's web site. The consideration is that the smaller government might consider consulting with larger governments in the area to identify employees or consultants of those governments who might be willing to work with their audit committee.

The auditor selection committee shall perform the following functions:

- Establish factors to be used in the evaluation of audit services.
- Publicly announce requests for proposals.
- Provide interested firms with requests for proposals.
- Evaluate proposals provided by qualified firms.
- Rank and recommend in order of preference to the local government's governing body no fewer than three (3) firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

If compensation is not one of the factors used by the audit committee in the evaluation of proposals, the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall undertake negotiations with the second-ranked firm. If negotiations fail with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other firms shall be undertaken in the same manner. If compensation is one of the factors used by the audit committee in the evaluation of proposals, the governing body shall select the highest-ranked qualified firm or must document the reasons for not selecting the highest-ranked qualified firm.

References

Section [163.387](#), F.S.; Redevelopment Trust Fund

Section [215.97](#), F.S.; Florida Single Audit Act

Section [218.32](#), F.S., Annual Financial Reports; Local Governmental Entities

Section [218.39](#), F.S.; Annual Financial Audit Reports

Section [218.391](#), F.S.; Auditor Selection Procedures

Section [218.503](#), F.S.; Determination of Financial Emergency

Chapter 10.550, *Rules of the Auditor General*; Local Government Entity Audits:
https://flauditor.gov/pages/pdf_files/10_550.pdf

Auditor Selection Guidelines:
https://flauditor.gov/pages/pdf_files/auditor%20selection%20guidance.pdf

OMB Circulars:
<https://www.whitehouse.gov/omb/information-for-agencies/circulars/>

Government Finance Officers Association:
<http://www.gfoa.org/>

Section 3 – Annual Financial Reporting

Overview

Local governments are accountable for the manner in which they spend public funds. Annual financial reporting is one method of demonstrating accountability. Two types of local government annual financial reporting are the State Annual Financial Report (AFR) and the Annual Comprehensive Financial Report (ACFR).

State Annual Financial Report

Section [218.32](#), F.S., requires each local government that is determined to be a reporting entity, as defined by GAAP, to submit to the DFS an AFR in a format prescribed by the DFS. The AFR and the local government's annual audit report must be sent to the DFS within forty-five (45) days after the completion of the audit report, but no later than nine (9) months after the end of the fiscal year. In the event that the local government is not required to have an annual audit in accordance with, Section [218.39](#), F.S., the AFR must be submitted to DFS no later than nine (9) months after the end of the fiscal year. In addition, each local governmental entity's website must provide a link to the DFS's web site to view the entity's AFR. If the local governmental entity does not have an official website, the county government's web site must provide the required link for the local governmental entity.

In addition, Section, [218.32\(1\)\(c\)](#), F.S., requires each regional planning council created under Section [186.504](#), F.S., each local government finance commission, board, or council, and each municipal power corporation created as a separate legal or administrative entity by interlocal agreement under Section [163.01\(7\)](#), F.S., to submit to the department a copy of its audit report and an AFR for the previous fiscal year in a format prescribed by the department. Further, Section [163.387\(8\)\(c\)](#), F.S., requires that audit reports for CRA audits conducted pursuant to that section be filed with the DFS.

Chapter 2018-102, Laws of Florida, amended Section [218.32](#), F.S., to require the DFS to hire a contractor to build one or more eXtensible Business Reporting Language (XBRL) taxonomies suitable for state, county, municipal, and special district financial filings and to create a software tool that enables financial statement filers to easily create XBRL documents consistent with such taxonomies.

For fiscal years ending on or after September 1, 2022, local governments are to report financial data required by Section [218.32](#), F.S., using XBRL. The DFS Division of Accounting & Auditing has partnered with the Office of Information Technology to build the new Florida Open Financial Statement System. Local governments have the option to provide their financial data in the same manner they currently utilize, where it will be

tagged and converted into XBRL format for their validation and submission, or they may choose to submit an XBRL instance. Updates may be found [at the Florida Department of Financial Services website \(see LOGERx\) here: Florida Open Financial Statement System Project \(myfloridacfo.com\)https://myfloridacfo.com/division/aa/local-governments/florida-open-financial-statement-system-project](https://myfloridacfo.com/division/aa/local-governments/florida-open-financial-statement-system-project)

Annual Comprehensive Financial Report

Section [218.39](#), F.S., requires that local governments that meet specific criteria outlined in the chapter shall have an annual financial audit of its accounts and records completed within nine months after the end of its fiscal year. However, the GFOA recommends that an ACFR be issued as a best practice for financial reporting. The ACFR expands upon the basic financial statements that are required by GAAP by including additional financial information broken down into three sections: Introductory, Financial, and Statistical. The Introductory Section provides general information on the government's structure, services, and environment. The Financial Section includes the basic financial statements, notes, and Management's Discussion and Analysis, as well as additional information on all individual funds not reported in the basic financial statements. The Statistical Section provides trend data and non-financial information that assists in the assessment of the government's financial condition. ACFR requirements are codified in the GASB Codification as Section 2200. Governments that participate in the Certificate of Achievement for Excellence in Financial Reporting Program are asked to submit their reports within six months of the end of the fiscal year. The GFOA's review process typically requires an additional four to six months.

The GFOA maintains a Certificate of Achievement for Excellence in Financial Reporting Program designed to encourage and assist local governments to go beyond the minimum requirements of GAAP to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure. Reports submitted to the GFOA for this certificate are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which is comprised of individuals with expertise in public sector financial reporting. The certificate of achievement is generally regarded as the highest form of recognition in local government financial reporting and can be viewed as a positive factor by credit rating agencies and others interested in the professionalism of governmental finance.

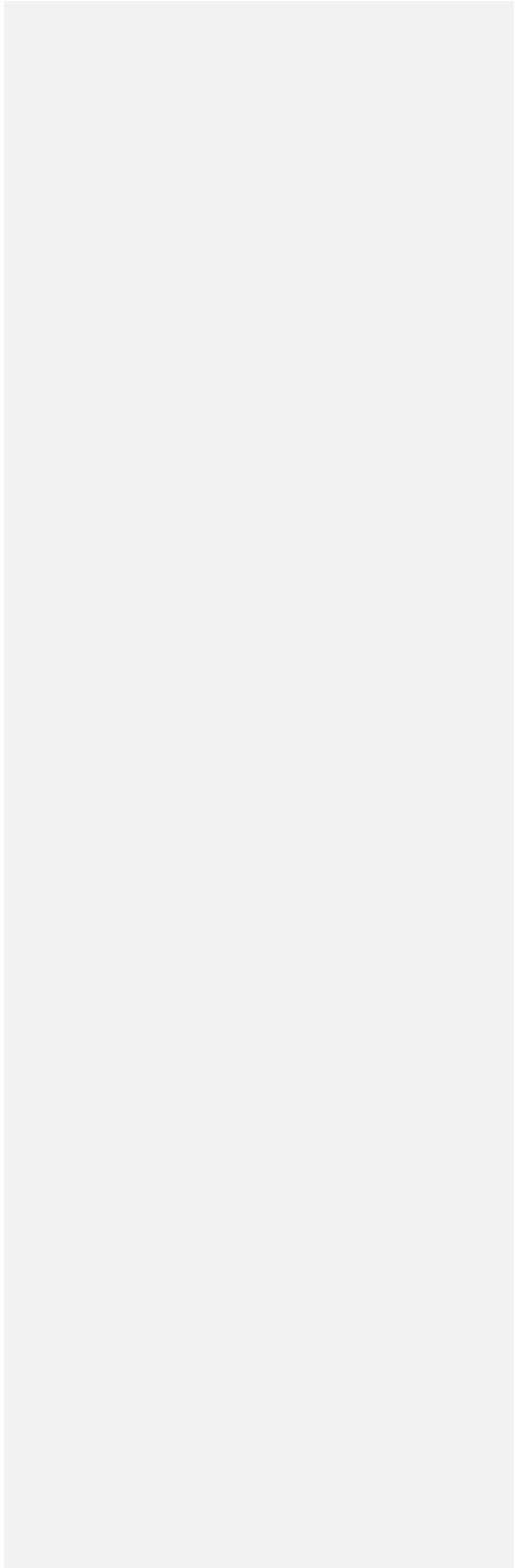
Other Financial Reporting Requirements

Additional financial reporting requirements for Florida local government entities have been statutorily established and have been summarized by the Joint Legislative Auditing Committee (JLAC) in its Calendar of Financial Reporting Requirements.

Popular Annual Financial Report

The GFOA established the Popular Annual Financial Reporting Awards Program (PAFR Program) in 1991 to encourage and assist state and local governments to extract information from their ACFR to produce high quality popular annual financial reports

specifically designed to be readily accessible and easily understandable to the general



public and other interested parties without a background in public finance and then to recognize individual governments that are successful in achieving that goal. Although the preparation of a PAFR is optional, those PAFR's submitted to the PAFR Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in governmental accounting and financial reporting and may be eligible for an award by the GFOA.

References

Section [163.387](#), F.S.; Redevelopment Trust Fund

Section [218.32](#), F.S.; Annual Financial Report; Local Government Entities

Section [218.39](#), F.S.; Annual Financial Audit Reports

Florida Department of Financial Services:
<https://www.myfloridacfo.com/division/aa/local-governments>

Government Finance Officers Association:
<http://www.gfoa.org/>

Governmental Accounting, Auditing, and Financial Reporting (Blue Book) by Stephen J. Gauthier:
<http://www.gfoa.org/>

Calendar of Financial Reporting Requirements (JLAC):
http://www.leg.state.fl.us/Data/Committees/Joint/JCLA/Financial_Reporting_Requirements.pdf

Section 4 – Budgeting

Overview

Budgeting is one of the most important activities undertaken by governments. The budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The budget serves as the primary tool in allocating financial resources to programs and services. This process should involve all stakeholders – elected officials, governmental administrators, employees, citizen groups, and business leaders, and reflect their overall needs and priorities. A budget process that is well integrated with the other activities of the government and involves those stakeholders will lead to a more efficient and accepted government. Specifically, the budget can serve as a policy making tool, a management tool, a financial tool, and a communication tool. The end result should be a balanced budget that has been well planned and communicated among all stakeholders.

A brief description of the budget cycle is as follows:

- Input:
 - Elected and appointed officials gather information from citizens, taxpayers, and other sources about financial and non-financial priorities.
 - Officials meet with staff and convey the goals, objectives, priorities, and concerns that will guide the development of the budget.
- Preparation:
 - Revenues are estimated to determine what financial resources will be available to fund operations.
 - Expenditure requests and forecasts are prepared by the departments.
 - The chief administrator submits a proposed budget that reflects the community needs and desires to the local government governing body for review.
- Adoption:
 - The governing body reviews the proposed budget.
 - Changes are made according to the governing body's recommendations and public comments.
 - The proposed budget is approved by the governing body.
 - The budget is adopted.
- Implementation:
 - Revenues are collected and expenditures are incurred in accordance with the budget.
 - The budget may be modified or amended by approval from the governing body in accordance with procedures established by state law.

- Evaluation:
 - Internal reports may be prepared as needed for financial data, as well as for performance measurement.
 - Other evaluations are done through internal audits, performance audits, and external audits.

Requirements

Section [166.241](#), F.S., (Municipalities) and Sections [129.03](#) – [.06](#), F.S., (Counties) provide specific requirements for local governments to follow when adopting annual budgets. Some of those requirements are as follows:

- The local government's budget must be adopted by resolution or ordinance, unless otherwise specified in the local government's charter.
- The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves.
- The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, unless otherwise specified in the local government's charter. Counties are required to follow specific advertising requirements (Section [129.06](#), F.S.) with respect to the adoption of budget amendments.
- The tentative budget must be posted to the local government's official website at least two days before the first budget hearing at which the tentative budget is approved. The final adopted budget must be posted to the local government's official website within 30 days after adoption. For municipalities, if the municipality does not operate an official website, the municipality must transmit the tentative and final budgets to the manager or administrator of the county or counties in which the municipality is located.

Section [189.016](#), F.S., provides specific requirements for special districts. Some of those requirements are as follows:

- The special district's budget must be adopted by resolution. This requirement does not apply to water management districts as defined in Section [373.019](#), F.S. Water management districts must comply with the budget requirements in Section [373.536](#), F.S.
- The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves. This requirement does not apply to water management districts as defined in Section [373.019](#), F.S. Water management districts must comply with the budget requirements in Section [373.536](#), F.S.

- At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit, which are at least at the level of detail required for the AFR under Section [218.32\(1\)](#), F.S. The adopted budget must regulate expenditures of the special district, and an officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget. This requirement does not apply to water management districts as defined in Section [373.019](#), F.S. Water management districts must comply with the budget requirements in Section [373.536](#), F.S.
- The tentative budget must be posted on the special district's official website at least 2 days before the first budget hearing and must remain on the website for at least 45 days. The final adopted budget must be posted on the special district's official website within 30 days after adoption and must remain on the website for at least 2 years. All special districts are required to maintain an official website (See Section [189.069](#), F.S.). This subsection does not apply to water management districts as defined in Section [373.019](#), F.S. Water management districts must comply with the budget requirements in Section [373.536](#), F.S.
- The proposed budget of a dependent special district must be contained within the general budget of the local governing authority to which it is dependent and be clearly stated as the budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The dependent district must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.
- The governing body of each special district at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year under certain circumstances. If the governing body of a special district amends the budget, the adopted amendment must be posted on the official web site of the special district within five days after adoption. If the special district does not operate an official web site, the special district must, within a reasonable period of time, transmit the adopted amendment to the manager or administrator of the local general-purpose government or governing authority, who shall post the adopted amendment on the web site of the local general-purpose government or governing authority. Chapter [200](#), F.S., and the Truth-in-Millage (TRIM) guidelines promulgated by the Florida Department of Revenue (DOR) outline specific requirements that local governments must follow with respect to adopting property tax rates and budgets. Some of the key requirements are as follows:
 - Specific timetables with respect to the noticing of the local Property Appraiser's office for the adoption of the ad valorem millage rate and budget; the scheduling of the tentative and final millage rate/budget public hearings and the respective advertising of the public hearings.
 - The preparation of specific forms, which must be sent to the local Property Appraiser's, Tax Collector's offices, and the DOR.

- The placement of specific advertisements, which are uniform throughout the state based on the local government's situation.
- Section 17 – Reporting Requirements provides further information and a link to the Office of Economic and Demographic Research (EDR) calendar for specific reporting dates.

Annual Budget Document

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

References

Section [129.03](#), F.S.; Preparation and Adoption of Budget

Section [129.06](#), F.S.; Execution and Amendment of Budget

Section [166.241](#), F.S.; Fiscal Years, Appropriations, Budgets, and Budget Amendments

Section [189.016](#), F.S.; Reports, Budgets, Audits

Section [373.019](#), F.S.; Water Management Districts

Chapter [200](#), F.S.; Determination of Millage

Florida Department of Revenue TRIM Resources page:
<https://floridarevenue.com/property/pages/trim.aspx>

Office of Economic and Demographic Research:
<http://edr.state.fl.us>

Section 5 – Capital Assets

Overview

Generally, capital assets are the largest asset category of a local government. Capital assets are tangible and intangible assets acquired for use in operations that will benefit the local government for more than a single fiscal period. Typical examples of capital assets include land, land improvements, construction-in-progress, infrastructure/improvements, buildings, furniture, motor vehicles, audio-visual, and software. As a general rule, local governments should report only those capital assets that they own. For financed purchases, although title to the financed asset does not pass to the lessee until the end of the lease term, the lessee does assume the risk of ownership. Therefore, it is reported as a financed purchase obligation.

Statutory Requirements

Chapter [274](#), F.S., governs the administration of tangible personal property owned by certain local governments. Section [274.01](#), F.S., defines “governmental units” for purposes of the requirements as the governing board, commission or authority of a county or taxing district of the state or the sheriff of the county. Section [274.02](#), F.S., defines “property” as fixtures and other tangible personal property of a non-consumable nature and requires the State’s Chief Financial Officer to establish, by rule, the requirements for the recording of property. DFS [Rule 69I-73](#), Florida Administrative Code, prescribes requirements for recording and inventorying tangible personal property, marking of property items, and disposing of property items.

Capital Asset Valuation

Capital assets should be reported at their historical cost, which can include: (1) all charges to place the asset in its intended location (for example, freight); (2) all charges to place the asset in its intended condition for use (for example, installation or site preparation); and, (3) subsequent additions or improvements that enhances a capital asset’s functionality or extends its expected useful life. Expenditures for repairs are generally not included in historical cost. If historical cost information is not available, estimated historical cost may be used. Donated capital assets should be reported at their acquisition value on the date the donation is made. Typical donated capital assets include land, buildings, furniture, fixtures, and equipment.

Capital Asset Capitalization and Accountability

Any asset that benefits more than one fiscal period potentially could be classified as a capital asset. As a practical matter, not all items that meet the definition of a capital asset should be capitalized for reporting purposes. Local government officials should establish a dollar value or capitalization threshold that capital assets must exceed if they are to be capitalized. Other considerations, as recommended by the GFOA, include:

- Items capitalized should have an estimated useful life of at least two years from the date of acquisition.
- Capitalization thresholds are best applied to individual items rather than to groups of similar items unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., books of a library district).

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—Capitalization thresholds should not be set at less than \$5,000 for any individual item.



- Governments that are recipients of federal awards should be aware of federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts (currently \$5,000) for purposes of federal reimbursement.

When capital assets are not capitalized, governments should still ensure that adequate control and accountability is maintained, especially in certain circumstances, such as:

- For those local governments subject to Chapter [274](#), F.S., and DFS Rules, tangible personal property with a value or cost of \$5,000 or more and a projected useful life of one year is required to be recorded for inventory purposes.
- Attractive items with a value or cost less than \$5,000 shall be recorded in the local government's financial system as property for inventory purposes.
- Attractive items require special attention, because they either:
 - Pose a risk to public safety and could be the source of potential liability.
 - Are assets that must be accounted for pursuant to a legal or contractual provision.
 - Are assets that are easily transportable and readily marketable or easily diverted to personal use.

Many governments use a perpetual inventory system to maintain effective control over capital assets. Such a system is constantly updated for additions and deletions of the capital assets inventory. Periodic verification is still required to ensure adequate control and accuracy of the government's inventory. GFOA recommends that governments inventory its tangible capital assets, at least on a test basis, no less than every five years. For those local governments subject to Chapter [274](#), F.S., and DFS Rules, an inventory is required for property with a cost or value of \$5,000 annually or whenever there is a change in custody.

Capital Asset Maintenance and Replacement

Local governments should establish a system for assessing the condition of capital assets and develop a plan and budget for capital asset maintenance and replacement. Assessing the condition of capital assets can be done in conjunction with the inventory

process. GFOA issued best practice recommendations for this process in its *Capital Asset Assessment, Maintenance and Replacement Policy* (see link in reference section).

Depreciation

Depreciation is the systematic and rational allocation of the cost of a capital asset over its estimated useful life. Land and construction-in-progress are typically not depreciated. Local government officials need to establish the useful life and depreciation method for each class of capital asset. Straight-line depreciation is the most common method. The composite depreciation method is applied to a certain type of capital asset rather than to an individual capital asset.

Past experience should be used to determine the estimated useful life of an asset. When the government has no past experience to rely upon, the experiences of other governments can be useful. However, when depending on others' experiences, the government should take into consideration differences in quality of materials that comprise the asset, differences in the extent of use or the intended uses of the asset, and environmental differences between assets held by others and those acquired by the government. Once established, estimated useful lives should be periodically compared to actual experiences to make adjustments as necessary.

Capital Assets Reporting

GASB Statement No. 34, requires capital assets to be reported on the government-wide Statement of Net Position and in the Notes to Financial Statements. Each local government must make four distinctions:

- Capital assets related to governmental activities that must be reported separately from those related to business-type activities.
- Different major classes of capital assets.
- Capital assets that are not being depreciated.
- Accumulated depreciation that must be reported separately for each major class of depreciable capital assets.

In addition, the following must also be reported:

- The historical cost of capital assets (or their fair value at the time of donation).
- Accumulated depreciation.
- Additions during the period.
- Deletions during the period.

The format of the disclosure must demonstrate the change between the beginning and ending book values.

References

Florida Department of Financial Services, Bureau of Local Government:
<https://www.myfloridacfo.com/division/aa/local-governments>

Chapter 274, F.S.; Tangible Personal Property Owned by Local Governments:
http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0274/0274ContentsIndex.html&StatuteYear=2022&Title=%2D%3E2022%2D%3EChapter%20274

Florida Department of Financial Services Rule 69I-73 Tangible Personal Property Owned by Local Governments, Florida Administrative Code:
<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-73>

[GASB Implementation Guide No. 2021-1](#)

Governmental Accounting, Auditing, and Financial Reporting (Blue Book) by Stephen J. Gauthier:

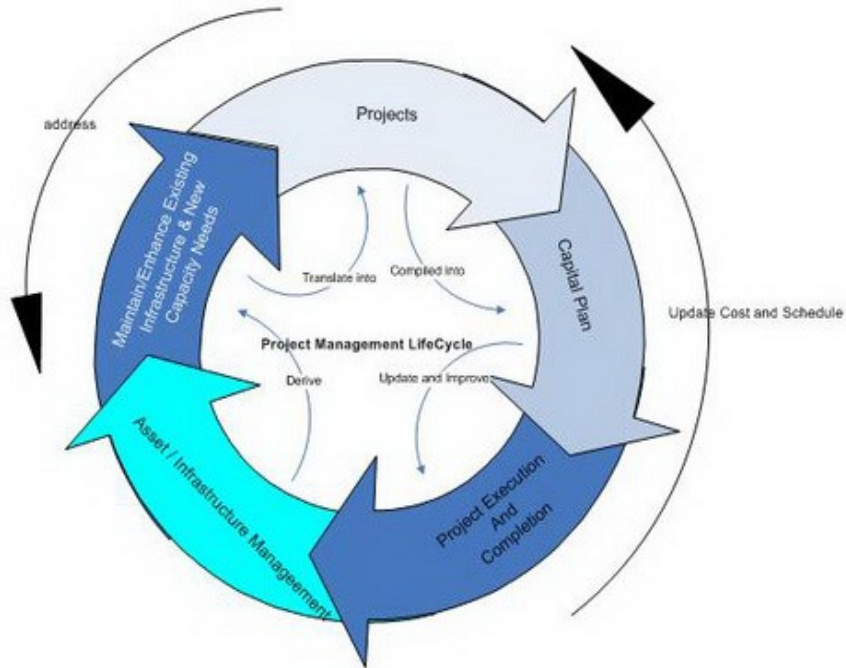
<http://www.gfoa.org/>

GFOA Best Practices and Advisories:

- *Establishing Appropriate Capitalization Thresholds for Capital Assets:*
<https://www.gfoa.org/materials/capitalization-thresholds-capital-assets>
- *Establishing the Estimated Useful Lives of Capital Assets:*
<https://www.gfoa.org/materials/estimated-useful-lives-capital-assets>
- *Ensuring Control over Noncapitalized Items:*
<https://www.gfoa.org/materials/control-over-items-that-are-not-capitalized>
- *Capital Asset Assessment, Maintenance and Replacement Policy:*
<https://www.gfoa.org/materials/capital-asset-management>
- *The Need for Periodic Inventories of Tangible Capital Assets:*
<https://www.gfoa.org/materials/inventories-tangible-capital-assets>
- *Role of the Finance Director in Capital Asset Management:*
<https://www.gfoa.org/materials/role-of-the-finance-director-in-capital-asset-management>
- *Capital Project Monitoring and Reporting:*
<https://www.gfoa.org/materials/capital-project-monitoring-and-reporting>
- Financial Policy Examples – Capital Asset Management:
<https://www.gfoa.org/materials/capital-asset-management>

Section 6 – Capital Planning

The Capital Planning Cycle:



Capital Planning prevents scarce resources from being consumed in reaction to crises and provides for critical facilities, infrastructure, and equipment to be replaced as they deteriorate during normal use. The Capital Planning Process helps local officials think through complex infrastructure development and financial decisions, which could avert expensive mistakes that frequently result from crisis management. Lenders and bond raters expect local governments to ensure that inherited assets from prior administrations are preserved or replaced in a timely manner.

Capital Planning Process

Local governments commonly adopt a 5-year Capital Improvement Plan (CIP) for proposed projects with costs totaling at least \$5,000 that have useful lives of more than one year. This CIP is typically updated annually during the local government's annual budgeting process. Major elements under consideration of the CIP process are:

(1) conducting an inventory of present physical assets (often generated by the Finance Department, physically verified/confirmed by all departments); (2) the completion of an asset maintenance and replacement schedule submitted by each operating department requesting capital items to be included in the budget; and (3) a project time-table containing project requests for future needs.

The Finance Department will then consolidate all requests filed by all departments under the CIP by completing a prescribed financial analysis of historical revenues and expenditures to evaluate all CIP proposals, and at the same time, correlate these proposals to pre-approved documents and ordinances (e.g., for compliance with the approved Comprehensive Plan). Priority rankings of proposed CIP projects are determined through special meetings among executive members of the local government.

Common Projects Included in the CIP

Under the classification of Infrastructure, the most commonly proposed CIP's would be roads, sewers, storm sewers, sidewalks, bridges, curb and gutter, street lights, and other utilities that the local government owns and operates. Projects that fall under the Buildings category would be: administration buildings, libraries, museums, treatment plants, civic centers, and public swimming pools. Under Equipment would be fire trucks, police cruisers, generators, and IT equipment. Land would include parks, gardens, tree nurseries, waterfronts, industrial park land, and easements.

Funding Capital Projects

Funding for capital projects could come from various sources, including the general fund or general revenue, grants (possibly with matching requirements), debt proceeds (general obligation or revenue bonds), special taxes or assessments, or impact or user fees.

References

GASB Statement No. 34:
<http://www.gasb.org/>

GFOA Best Practice – Capital Project Budget | Government Finance Officers Association:
<https://www.gfoa.org/best-practices>

GFOA Financial Policy Examples – Capital Asset Management:
<https://www.gfoa.org/materials/capital-planning-policies>

Section 7 – Cash Management and Investing

Overview

Pursuant to Section [280.03](#), F.S., all public deposits must be deposited in a qualified public depository (QPD). The term “public deposits,” which is defined by Section [280.02](#)(23), F.S., includes time deposit accounts, demand deposit accounts, and nonnegotiable certificates of deposit, but does not include moneys in deposit notes and in other non-deposit accounts such as repurchase or reverse repurchase operations, securities, mutual funds, and similar types of investments. The term “qualified public depository” is defined by Section [280.02](#)(26), F.S. Governments should periodically reaffirm that all its public deposits are held with a QPD.

Commented [A3]: Added reference to FS defining “public deposits” because of the importance of understanding what the term includes and that it does not include investments. Also added reference to FS defining “qualified public depository” since that law was recently amended by Section 14 of Chapter 2023-28, LOF, which may result in some entities no longer being considered a qualified public depository.

For the purposes of this section, “investments” include certain cash deposits as well as investments as defined in Sec. 218.415, Florida Statutes. Investing public funds is usually a core responsibility of local government finance professionals and can be one of the most complicated responsibilities. This topic can be complex; however, it is not necessary for a finance officer to possess knowledge of every element of the securities industry in order to invest public funds. Following a few basic rules will serve your community and keep you out of trouble.

The main objectives of effective cash management and investing public funds is, in this specific order, to ensure the safety of principal, provide sufficient liquidity to pay obligations when due, and earn a reasonable rate of return on invested funds. Typically, the rate of return earned will be inversely related to the other two objectives; however, the first two objectives must remain primary to the third. An easy method to remember the objectives is by utilizing the acronym S.L.Y. (Safety, Liquidity, and Yield).

While it may appear preferable to ~~err towards~~[favor](#) greater safety and liquidity, it is more preferable to strike an appropriate balance between the three objectives in order to earn an appropriate rate of return while protecting principal and ensuring adequate liquidity. For example, funds kept in an FDIC-insured checking account are safe and liquid, but if the liquidity maintained is more than is needed, a greater rate of return could be earned by reinvesting some of the funds in a higher yielding investment account without sacrificing safety of principal or reducing liquidity below the required level.

Investment Strategy

The main strategic decision that must be made is whether to invest “passively” or “actively”. A passive investment strategy essentially means that securities are purchased for the yield earned and held until maturity, assuming that the securities are non-callable. Active investing is an investment strategy involving ongoing buying and selling actions by the investor. Active investors purchase investments and continuously monitor their activity in order to exploit profitable conditions. Studies have shown that the majority of active investment managers do not beat their established benchmarks in any given year, both with equity investments and fixed income investments. And, it is even more difficult to consistently replicate above average returns from year to year. So, it is prudent to evaluate and compare both active and passive investment strategy results over 1, 3, 5,

and 10 years before investing any funds.

The key determinants of whether to adopt a passive or an active investment strategy include:

- Time Available
- Risk Tolerance
- Expertise
- Need or Desire for Additional Income
- Political Environment

In general, the more time, risk tolerance, and expertise that is available, the more able a government is to adopt an active investment strategy; however, the political environment must be such that realized investment losses (if any) are understood and accepted.

Most small governments tend to adopt passive investment strategies to reduce the amount of effort spent in purchasing securities and to eliminate the risk associated with securities trading. Most passive investment strategies include the following practices:

- Securities are held to maturity, rather than traded for gains.
- Securities are purchased frequently throughout the year to achieve an average weighted yield, rather than purchased sporadically in order to time the market.
- Securities purchased are relatively low-risk, which reduces the need to closely monitor changes in the issuer's financial strategy.

Florida Statutes

The following statutes are of primary interest in managing public funds:

- [Section 215.855, F.S.](#) - Investment Manager External Communication.
- [Chapter 218, F.S.](#) - Part IV – Investment of Local Government Surplus Funds.
- [Section 218.415, F.S.](#) - Local Government Investment Policies.
- [Chapter 219, F.S.](#) - County Public Money Handling by State and County.
- [Chapter 280, F.S.](#) - Security for Public Deposits.

Commented [A4]: Added this to reflect new FS created by Section 12 of Chapter 2023-28, LOF.

Major Guidelines and Requirements

- Pursuant to [Section 218.415\(17\), F.S.](#), local governments without a written investment policy may invest in:
 - The State of Florida Local Government Surplus Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act.
 - SEC registered money market funds with the highest credit equity rating from a nationally recognized rating agency.
 - Interest-bearing time deposits or savings accounts in qualified public depositories as defined in [Section 280.02, F.S.](#)
 - Direct obligations of the U.S. Treasury.

- Pursuant to Section [218.415\(16\)](#), F.S., local governments with a written investment policy may invest in the items listed in number one above, in addition to:
 - Federal agencies and instrumentalities.
 - Securities of, or interest in, any open-end or close-end.
 - Management-type investment as further described in Section [218.415](#), F.S.
 - Other investments authorized by law or ordinance.
 - For local governments that adopt an investment policy, the policy must comply with the requirements of Sections [218.415\(1\)](#) through [\(15\)](#), F.S.

Risk

There are different types of risks associated with cash management and investing that must be understood and managed to ensure the safety of principal.

Credit Risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations. This risk can be managed by purchasing only high-rated securities and monitoring the credit worthiness of issuers.

- *Concentration of Credit Risk* – The risk of loss attributed to the extent of investments held from a single issuer. This risk can be managed by limiting the amount of investments held from any single issuer (diversification).
- *Custodial Credit Risk* – The risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.
- *Interest Rate Risk* – The risk that changes in interest rates will adversely affect the fair value of an investment. When rates rise, security values fall and vice versa. This risk can be managed by matching investment maturities with accepted disbursements, purchasing shorter-term securities, and staggering maturity dates throughout the year (laddering the portfolio).
- *Liquidity Risk* – The risk that securities must be sold before anticipated to provide liquidity, which may result in a loss of principal. See interest rate risk discussion above.

Quick Tips and Caveats

- Never invest in any security that is not fully understood, even if the security is an approved investment in an investment policy.
- Many governments adopt a “buy and hold” investment strategy to reduce administrative time required for investment related activities. This strategy typically employs a “laddered” portfolio, whereby securities are purchased on a regular recurring basis (weekly, monthly, quarterly, etc.), in relatively equal amounts, which provides for recurring liquidity and generates an average rate of return over an interest

rate cycle.

- Avoid inordinately extending maturities in search of higher yields, because market values on long-term securities can decline rapidly in a rising interest rate market.
- Consider shortening maturities in a rising interest rate market to reduce interest rate risk.
- Consider lengthening maturities of securities purchased in a falling interest rate market to lock-in higher interest rates.
- Reconciliations of bank account and investment account balances to the accounting records should be performed on a timely, routine basis to provide reasonable assurance that cash and investments agree with recorded amounts, permit prompt detection and correction of unrecorded and improperly recorded cash transactions or bank errors, and provide for the efficient and economic management of cash resources.
- When deciding whether to invest and when investing public funds, make decisions based solely on pecuniary factors as defined in Section 218.415(24)(a), F.S. (this is a new Florida Statute created by Section 13 of Laws of Florida Chapter 2023-28).

Investment Reports

Internal Reports

Monthly or quarterly reporting of investment results and portfolio composition to upper management and/or to the elected body is common. Typical items reported include:

- Types of investments held.
- Average rate of return for period reporting and year to date.
- Average maturity of portfolio.
- Compliance with investment policy provisions.
- Changes in investment strategy.
- Comparison of portfolio return with benchmarks.
- Interest rate environment changes.

External Report: Annual Public Depositor Report to be filed with the Florida Department of Financial Services by November 30th, pursuant to Section [280.17\(6\)](#), F.S.

Depository, Broker, and Dealer Relations

Depositories are usually retained through a competitive bid process conducted by the local government directly or by another government that allows other governments to “piggy-back” on an established contract. Relationships generally extend 5 years before rebidding, due to extensive switching costs. Typically, one depository is selected for all cash management and investing safekeeping services to achieve an economy of scale,

which lowers the overall cost of services and reduces administrative time.

Brokers and dealers are usually selected by an informal selection process. Criteria used may include office proximity, services provided, references from other governments, and competitiveness of bids. If brokers or dealers become non-competitive, other providers can be substituted relatively easily. Retaining three to five broker/dealers is usually sufficient to ensure adequate competition, depending on the portfolio size, frequency of purchases, and services required.

Purchasing Investments

All securities should be purchased using the “payment vs. delivery” method, using an independent third party. This method ensures that securities purchased are delivered before payment is made.

The Florida Qualified Public Deposit System enhances the safety of principal if funds are invested with member banks. Investing with non-QPD institutions may result in higher yields, but at a greater risk.

Commented [A5]: Deleted this since QPD is previously defined in 1st paragraph of Manual Section 7.

Where possible, obtain more than one quote on securities purchased to ensure the highest rate of return has been obtained. Competition will usually enhance the rate of return achieved. Similar securities can be substituted if maturity dates and credit risk is comparable. For example, federal instrumentalities (Freddie Mac, Fannie Mae, etc.) are usually comparable in credit risk. Requesting quotations on specific security types and specific maturity dates (or narrow date ranges) is a common practice to facilitate comparison of competitive offers.

Social, Political or Ideological Activism Prohibited in Banking, Investment and Financing Decisions

In accordance with Chapter 2023-28, Laws of Florida, banking services, investments, investment managers, and other service providers are required to use “pecuniary factors” and to not sacrifice investment return or undertake additional investment risk to promote nonpecuniary factors such as the furtherance of social, political or ideological interests. Pecuniary factors are factors prudently expected to have a material effect on risk or returns of an investment based on appropriate investment horizons consistent with applicable investment objectives and funding policy. In addition there are Prohibitions against considering social, political or ideological interests in government contracting. For more information, see Sections 218.415, 287.05701, 215.855, Florida Statutes.

References

The scope of this section on cash management and investing is intentionally limited and

is not intended to provide a comprehensive presentation of cash management and investing principles or practices. Additional information is available from a variety of sources, including:

Florida State Board of Administration:

<http://www.sbafla.com/prime/>

GFOA:

<https://www.gfoa.org/>

- *Investing Public Funds*, Girard Miller
- *Local Government Finance - Concepts and Practices*, Peterson and Strachota
- *Best Practices and Policy Examples*:
<https://www.gfoa.org/best-practices>
- *Best Practice - Managing Market Risk in Investment Portfolios*:
<https://www.gfoa.org/materials/managing-market-risk-in-investment-portfolios>

Florida State Treasury:

www.Fltreasury.org/treasury/

Qualified Public Depository listing:

<https://app.smartsheet.com/b/publish?EQBCT=c300ba31539243d5b8f2198b700d6c5a>

FGFOA:

www.fgfoa.org

Federal Reserve Bank of New York:

www.newyorkfed.org

Bureau of Public Debt, Department of Treasury:

<https://www.fiscal.treasury.gov/>

Section 8 – Cash Receipts/Accounts Receivable

Overview

Most local governments collect revenue over the counter and through the mail from the general public in the form of cash, personal checks, credit and debit card transactions, or money orders. Many local governments are also offering online payment options and direct debit of customers' bank accounts for repetitive payments such as monthly utility bill payments. Collections may take place at multiple locations throughout the government's operations and be for a number of purposes including:

- Tax Payments
- Utility Payments
- Various Fees and Charges
- Court Collections
- Permits and Licenses
- Other Service Charges
- Intergovernmental Revenues

It is necessary to establish an adequate system of controls to assure that all amounts owed to the government are collected, documented, recorded, and deposited to the bank accounts of the government entity, and to detect and deter error and fraud. Suitable controls should be established at each location where payments are received as well as at the centralized collections point.

Documentation for each transaction may be generated manually by the use of a prenumbered receipt form or through the use of a cash register, computer, or other electronic device that will provide the customer with a validated receipt and detailed and/or summary information for the government to use for balancing, reconciliation, and auditing purposes. At the end of the day, this documentation is typically reconciled to the total of the cash, checks, and other forms of payment received. Total daily receipts are either manually recorded to the accounting system, or uploaded automatically by way of an electronic interface between the cash receipting and the accounting systems.

Local governments often collect money for services rendered on a regular basis, such as utilities services. In this instance, the local government must have an established system of accounts to track the amounts owed and paid by the recipients of the services. Accounts receivable records, whether manual or computerized, are an integral part of the internal control system for the payments received for the provision of services. The records also play an important role in the preparation of a local government's interim and annual financial statements, and ultimately in the assessment of the local government's financial condition.

Small Government Considerations

Many smaller governments face difficulties in areas such as separation of duties among a limited number of employees. Control over all receipts and receivables to detect and deter loss due to error and fraud is best established through strong management commitment to this objective, and the implementation of revenue control procedures and policies that are appropriate for the size and employee count of the government. More detailed guidance regarding internal control policies and procedures for the handling of receipts and accounts receivables can be obtained from consulting the local government's external auditors who rely on the local government's internal controls in conducting the annual audit and expressing an opinion on the local government's financial statements. Such guidance may be in the form of checklists or programs utilized by the auditors to evaluate internal controls. Organizations representing or including government finance practitioners also offer publications and resources on the topics of internal controls and fraud awareness.

Another consideration for smaller governments is the purchase and maintenance of computerized systems and payment receipting equipment. Governments need to review available alternatives and select the one that can best meet their control objectives given their budgetary and operating constraints, including their in-house information technology capability and resources. Some local governments are turning to external service providers that can run software applications remotely to lower the systems costs of maintenance, support, and disaster recovery.

Common pitfalls often encountered by local governments in establishing appropriate controls over collections include the following:

- Failure of management to establish internal controls, evaluate the continued effectiveness of the controls established, or document the monitoring of adherence to established procedures.
- Lack of adequate separation of duties related to physical access to the payments and the recording of the payments. For example, placement of responsibilities for receipt of money, issuance of receipts, recording of collections in the accounting records, preparation of bank deposits, and reconciliation of collections of record to amounts deposited with one individual increases the possibility that errors or fraud would not be detected.
- Lack of documentation at the initial point of collections for payments received through the mail, or the handling of payments by multiple employees who perform different duties in the receipt and processing of payments prior to deposit. The custody of payments should be documented from the point of receipt to the point of deposit.
- More than one person operating out of a single cash register or drawer. This can preclude identification of the individual responsible for any shortages.

- Failure to utilize pre-numbered forms or computer-generated receipting alternatives to document payments. This documentation is necessary to establish that all receipts have been deposited and recorded in the accounting records.
- Failure to deposit receipts timely and/or properly secure collections prior to deposit.
- Failure to report missing collections to the proper authorities.
- Failure to record receipts and receivables in accordance with GAAP. To help assure the proper recording of receipts and receivables, local governments should consult the Uniform Accounting System Manual promulgated by the DFS.
- Lack of reconciliation of daily collections (cash, check, and credit card payments) with the records used to document the receipt of payments by someone not involved in the actual collection process. Such supervisory review is particularly essential for small governments with limited ability to separate the duties related to collections.
- Lack of adequate procedures for the follow-up of unpaid fees, including failure to assess late charges or other penalties, or to discontinue service, in accordance with Florida law or local ordinances. Policies and procedures should be established to assure that non-payment of fees is promptly detected and addressed in accordance with the Florida law and the local government's ordinances and policies regarding delinquent accounts.
- Lack of cash collection policies for employees accepting payments defining the actions taken by management for cash short/over occurrences which provide a schedule of verbal or written reprimands, including conditions of termination for larger dollar amounts or greater occurrences when daily cash reconciliations do not balance. No force balancing should be permitted.

Local governments should work with their external auditors to resolve any concerns related to the implementation of effective controls over cash receipts and accounts receivable, including the identification of compensating controls when the local government does not have sufficient staff to properly separate duties.

References

Florida Department of Financial Services:
<https://www.myfloridacfo.com/division/aa/local-governments>

GFOA Best Practices and Advisories:
<https://www.gfoa.org/best-practices--resources>

Revenue Collection Administration – *A Guide for Smaller Governments*. Allen, Ian J., GFOA

Section 9 – Dates to Remember

Commented [A6]: All links for websites are working and seem appropriate for the information described in the text.

Overview

Finance Officers of counties, including constitutional officers, municipalities, and special districts have statutory and program requirements to complete a wide variety of daily, monthly, quarterly, and annual procedures and reports.

There are a multitude of professional organizations to provide guidance along with the Florida State Statutes and Florida Administrative Codes. A list of references and contact information is provided at the end of this section.

A general outline of procedures and reports, first by process and then by chronological order, is provided.

There are many different areas that are the responsibility of the Finance Officer such as Payroll, Accounts Payable, Cash Management and Investments, Fixed Assets, Project Management, Budget, TRIM, Insurance and Benefits, Personnel, and Risk Management. In addition, some treasurers are also Town/City Clerks which adds additional reporting requirements.

PAYROLL TABLE			
PROCESS:			
Frequency	Description	Method of Notification-Reporting/Payments	Comments
Weekly/ Biweekly	Federal Withholding\ FICA & Medicare	EFTPS (Electronic Federal Tax Payment System) Online or by Phone. (Check Circular E to determine deposit schedule – monthly, semi-weekly, or annual.)	www.eftps.gov Employer Identification Number (EIN) is needed for registration and a PIN number will be provided. An internet password is needed.
	Child Support Liens	Notice to Withhold Income for Child Support – Florida Department of Revenue 1-850-617-8989 Miami-Dade County – 305-530-2600	https://floridarevenue.com/pages/default.aspx https://servicesforemployers.floridarevenue.com/Pages/home.aspx
	401 / 175 / 185 Pension Contribution	Your Pension Plan Provider	Electronic payment or issue check when payroll is issued.
	Deferred Compensation	Your Plan Provider	Electronic payment or issue check when payroll is issued.
Monthly	State Pension Contribution	Florida Retirement System (FRS) Florida Department of Management Services – Division of Retirement – Bureau of Retirement Calculations PO Box 9000, Tallahassee, FL 32315-9000 Toll free: 844-377-1888 or locally at 850-907-6500 Employer Page at http://www.dms.myflorida.com/workforce_operations/retirement/employers	Note: Employer is also required to complete and submit a Contributions Summary Report monthly.

	401 / 175 / 185 Pension Plans	Reconcile and balance the monthly statement received from the Plan Provider or Financial Trustee of the plan.	
	Checking Account Statement	Reconcile and balance your Payroll Account to your General Ledger.	
Quarterly	941 Quarterly Report to the Internal Revenue Service	IRS Form 941 – Collect Earnings History Reports from your payroll system or your outside vendor for the quarter. Complete Form 941 along with Schedule B showing your tax liability by pay period and the total paid for the quarter. Tip: Each payroll, input all earnings, taxes, and deductions into a spreadsheet to verify accuracy of totals entered into 941s and SUI filings.	Form 941 must be filed by the last day of the month that follows the end of the quarter. Consult Circular E for any questions. Forms can be found at www.irs.gov .
	401 / 175 / 185 Pension Plans	401/175/185 – Reconcile and balance the Quarterly Statements provided by the Pension Plan Provider or reconcile all members' accounts and prepare the quarterly statements for each member.	Compare balance from quarterly statement to individual member accounts and identify any variance.
	Unemployment Compensation	Florida Department of Revenue – From your internal payroll system or outside vendor get the quarterly FUTA Report that lists all employees and their wages for the Quarter, Year to Date, and previous quarter.	https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx

Annual	Close Payroll System for the Calendar Year – Reconcile and balance Year End Totals in System	Verify Gross Wages, Federal Wages, Federal Withholding, Social Security Wages and Medicare Wages, with Quarterly 941 totals and the W-2 Totals. If outsourcing payroll, your vendor will close and update the necessary information.	
	Print W-2's and Mail	Mail Copies B, C, and 2 to employees by the end of January and/or make available online through your IT Department or outside vendor. If outsourcing payroll, your vendor will provide you with your balanced W-2's to distribute or mail to your employees.	https://www.irs.gov/government-entities/federal-state-local-governments
	File W-2 Copy A with the Social Security Administration	Submit paper W-2's to the Social Security Administration usually by the end of February, with a transmittal Form W-3. Employers may also file electronically using the Social Security Administration's Business Services Online. If outsourcing payroll, or a portion of it, your provider may offer this service.	https://www.irs.gov/government-entities/federal-state-local-governments https://www.ssa.gov/employer/
	Provide new W-4 Forms to all employees to update exemptions and deduction amounts for the new year.	www.irs.gov – New W-4 Forms are available on the IRS web site.	https://www.irs.gov/government-entities/federal-state-local-governments

	Update tax tables if payroll is insourced	Contact software provider, etc.	
	944 Annual Report to the Internal Revenue Service	IRS Form 944 – Collect the Earnings History for the Calendar Year for all employees along with Federal Withholding, Social Security, and Medicare liability for both employee and Town/City.	https://www.irs.gov/government-entities/federal-state-local-governments
Upon Hiring New Employee	E-Verify	Form I-9 – Newly hired employees must complete Section 1 of Form I-9 on their first day of hire. Employers must complete Section 2 within three days of a new employee's hiring date.	https://www.e-verify.gov/e-verify-user-manual Tel: 888-464-4218

RECURRING REPORTING		
DESCRIPTION	MONTH	COMMENTS
Quarterly Reports Due	January April July October	941 Report: Unemployment Report; Reconcile Chapters 175 and 185 , F.S., Pension Plans; Pay employer contribution amounts Chapters 175 and 185 , F.S.; Prepare and distribute pension members' quarterly statements; Reconcile 401a Pension Plan; File Radon Report and Building Training Fees; File for Fuel Tax reimbursement Enter and post any recurring journal entries.
Monthly Procedures & Reports		Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension File for Fuel Tax reimbursement - Contribution (FRS); File for Fuel Tax reimbursement ; Report and pay any County Impact Fees; Enter and post any recurring Journal Entries – Interest, etc.
Changes Due to Election of New Commissioners, Councilors, or Board Members	March November	Information packets for newly elected officials; Signature cards for bank (if signors). Cancel any benefits or credit card of outgoing officials.

SPECIFIC REPORTING		
January	Calendar year-end closing for payroll.	Issue W-2's and 1099's to employees and vendors.
	Update Tax Tables in Payroll System prior to running first payroll of new year.	Enter manually from Publication 15 (Circular E) or download update from software provider.
	Provide inventory listing to all Department Heads to be reviewed and updated.	Add and/or delete all inventory items purchased or disposed of during the previous year.
	Review and update any forms utilized for new hires, general ledger entries, cash receipts, payroll, payables, debt payments and investment of surplus funds.	Forms should be updated and replaced in operation and procedure manuals.
	Review employer contribution rates for Chapters 175 and 185 , F.S., Pension Plans based on actuarial letter or recalculation based on actual prior year payroll numbers	Issue 1 st Quarter Employer contribution to Pension Plan.
	Statement of County Funded Court-Related Functions	Report due within four months of the close of the fiscal year.
February	File Annual Report to Division of Retirement for Plans with \$250,000+ in assets	Report due February 1 st (Chapter Plans) and March 15 th (Local Law Plans).
	Begin preliminary Budget Process – Revenue analysis and current year expenditure rates.	Each agency has established procedures for the building of next years' budget. Management implements the process with directives to Divisions and Departments as to the proposed Budget requests.

March	Municipal Public Service Tax Data Base Report – due 120 days prior to tax levy change	Municipalities and Charter Counties.
	Annual Comprehensive Financial Report (ACFR)	Counties, Municipalities, Special Districts – due within 6 months of the end of the fiscal year if it is to be submitted to the GFOA for consideration of receiving the Certificate of Achievement for Excellence in Financial Reporting (Extensions are available).
	Preparation of the General Budget request package to all Division and Department Heads.	Depending on your jurisdiction’s procedures, the preparation of the next Fiscal Years’ Budget is commenced with on-going revenue and expenditure analysis.
	Popular Annual Financial Report (PAFR) - Elective	Counties, Municipalities, Special Districts – due within 6 months of the end of the fiscal year. Submitted to the GFOA for consideration of receiving the PAFR Award.
	Local Government Annual Financial Report	AFR submitted to the Florida Department of Financial Services through the LOGER System.
April	Annual Financial Report	For local governments not required to provide an audit report pursuant to Section 218.39(1) , F.S.

	Annual Unclaimed Property Report	Any Agency or Public Authority holding intangible property for an owner that has not been claimed for more than 1 year after it became payable.
	Next Fiscal Year's Budget Preparation	Workshops are scheduled for review and discussion of the upcoming Budget. CPI analysis, Capital Improvement and revenue and expenditure projections.
May	Receive Preliminary Tax Roll from the Property Appraiser (estimate of taxable value)	Estimate allows Municipality to better estimate their anticipated revenue and Maximum Allowable Millage Rate.
June	Municipal Public Service Tax Database Report	Municipalities, Charter Counties – any change in tax levy must be reported 120 days prior.
	Revenue Sharing Application	Counties and Municipalities
	Certification of Taxable Value (DR-420) received from the Property Appraiser	Delivered to County, Municipalities, Special District (Dependent & Independent), Municipal Service Taxing Districts
	Verify Florida Retirement System Contribution Rates	Annual Change to contribute rate usually July 1
July	Financial Disclosure with Supervisor of Elections by July 1	Employees with purchasing authority over \$20,000; chief administrative officer, finance director of a local government (there are many more – see Section 112.3145(1)(a) , F.S.

	Taxing authorities notify the Property Appraiser of proposed millage rate, date/time/place of 1 st public hearing on Budget (return DR-420)	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts. Municipal Service Taxing Units (within 35 days from July 1 or the date of certification).
August	First Public Hearing on the Tentative Budget/Proposed Millage Rate	Within 80 days, but not earlier than 6 days, of Property Appraiser's certification of value of assessed property.
	Taxing Authority advertises intent to adopt a final budget and millage rate and final public hearing schedule	Ad to appear within 15 days of adoption of tentative budget.
	Final Public Hearing to adopt Millage Rate and Budget	Hearing scheduled between 2 and 5 days after ad appears.
	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Within three (3) days of Final Hearing.
	Before end of Fiscal Year pay any invoices due by October 1.	Prepare and post prepaid expenses.
September	Fiscal Year End – Close all accounting applications and prepare year-end closing entries to the General Ledger	Calculate and post all year-end entries – Accounts Payable; Accounts Receivable; Encumbered Funds; Accrued Payroll; Long-Term Debt Payables; Fixed Assets Annual Entry; any adjustments or corrections to analyzed accounting data.

	Prepare Audit Schedules for Annual Audit	Schedules are provided by the Agency's independent Auditing Firm for testing and auditing of the Agency's records.
	Enter new Fiscal Year Budget into your accounting system.	This may be done manually or automatically through your accounting software depending on your specific procedures.
	Annual Financial Report – and Audit Report due for local governments required to provide an audit pursuant to Section 218.39(1) , F.S.	Due no later than nine (9) months after the end of the fiscal year or 45 days after delivery of the local government's audit report to the governing body.
	Federal Single Audit Report included with Annual Audit	All non-Federal entities that expend \$750,000+ of federal funds (Grants).
	Florida Single Audit Report included with Annual Audit	All non-State entities that expend \$750,000+ of State funds (Grants).
	Independent Accountant's Examination Report	Requirements vary by type of governmental entity; See AG Rule 10.556(1) for local governments and 10.805(1) for district school boards.
October	Property Appraiser provides DR-422 to Taxing Authorities	Complete and Certify Final Millage to Property Appraiser (DR-422) within three (3) days after receipt of Certification of Final Taxable Value.

	Submit Truth-in-Millage Compliance Package with Property Tax Oversight Program, Florida Department of Revenue.	Counties, Municipalities, Special Districts – within thirty (30) days of Final Hearing.
	Set-up all new Fiscal Year files that your office has established for control purposes.	Each entity is different but usually your system tracks cash receipts; accounts payable; payroll; insurances; tax payments; other deductions; investment; debt payments; leave and benefit records.
	Other IRS approval forms for Calendar year end.	Supplies for issuing W-2's and 1099's in January.
	Provide new salary schedule for all employees with Disability Insurance.	Insurance company adjusts the premium based on covered payroll amount.
	Annual Investment Training	8-hour Annual Investment Training – Counties, Municipalities, Special Districts and School Districts that have an investment policy.
November	Truth-in-Millage, Form DR-421	Special Districts that can levy taxes will not do so during the year.
	FDOT Annual Center Line Miles Report	Requested as of September 30 th each year – data to be provided no later than February. Filed on Form TM over the internet.
	Public Depositor Annual Report and Identification & Acknowledgment Form to the Chief Financial Officer	Public Depositor – official custodian of funds for a governmental unit responsible for handling public deposits.

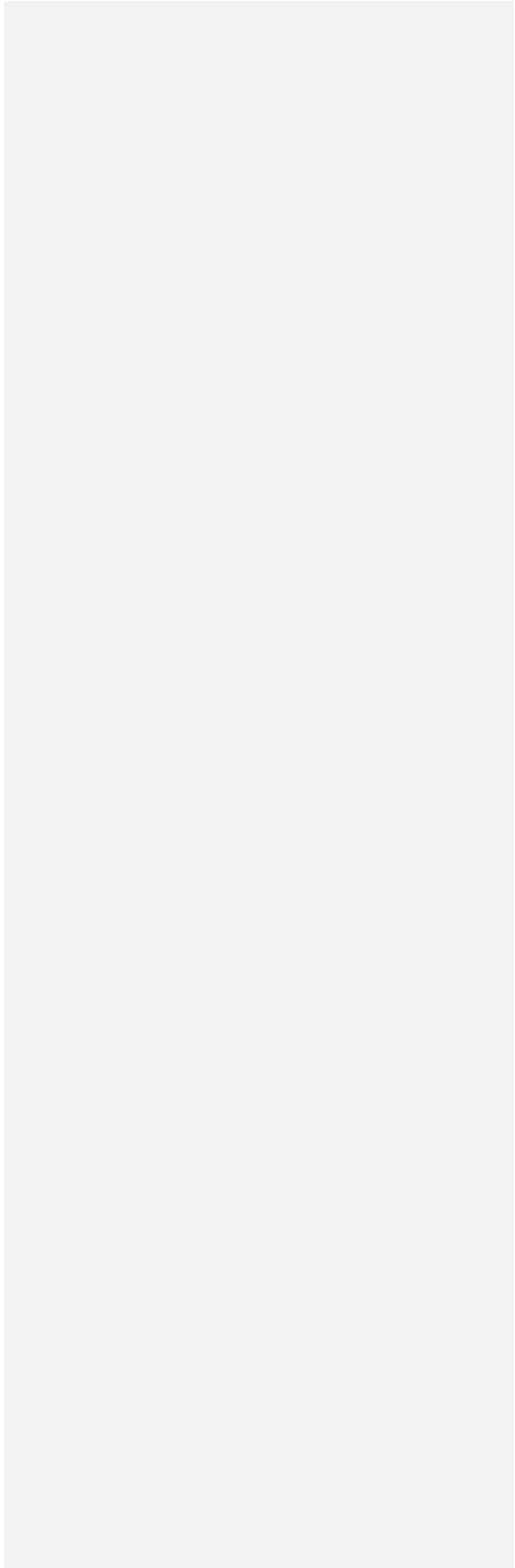
	Authority to Amend Prior Year Budget Expires – 29 th	Counties, Municipalities, and Special Districts.
December	Budget Submission to GFOA for the Distinguished Budget Presentation Awards Program	Must be submitted within 90 days of the legally approved final operating budget or submission of the proposed operating budget to the governing body.

REFERENCES TABLE		
AGENCY	REPORT OR ACTIVITY	CONTACT
Government Finance Officers Association (GFOA)	International professional organization working in conjunction with the Florida Chapter to provide training and networking opportunities.	Government Finance Officers Association 203 North LaSalle Street, Suite 2700 Chicago, IL 60601-1210 Tel: 312-977-9700 Web site: www.gfoa.org
Florida Government Finance Officers Association	Professional resource providing opportunities through education, networking, leadership and information.	Attn: Executive Director P.O. Box 10270 Tallahassee, FL 32302 E-mail: ptshamoun@focities.com Tel: 850-701-3648 Web site: www.fgfoa.org
Office of Economic and Demographic Research	Provides informational data and statistics to support local government	Attn: Coordinator 111 W. Madison St. Suite 574 Tallahassee, FL 32399-6588 E-mail: baker.amy@leg.state.fl.us Tel: 850-487-1402 Web site: http://edr.state.fl.us/Content/
Municipal Police & Fire Pension Trust Office, Division of Retirement	Pension Plans – Police or Fire	Plan Questions & Submissions Florida Department of Management Services E-mail: mpf@dms.myflorida.com Tel: 850-922-0667 Web site: https://www.dms.myflorida.com/workforce_operation/s/retirement/local_retirement_plans/municipal_police_and_fire_plans

Florida Retirement System (FRS)	Pension Plans – State, County, Elected Officials, Courts, Schools, Legislators	Florida Department of Management Services Division of Retirement PO Box 9000 Tallahassee, FL 32315-9000 Employer Assistance: 1-844-377-1888 Web site: https://www.dms.myflorida.com/workforce_operations/retirement/employers
Internal Revenue Service (IRS)	Reporting and payment of Federal Withholding, Social Security and Medicare payments through the Electronic Federal Tax Payment System (EFTPS)	Electronic Federal Tax Payment System (EFTPS) Tel: 1-800-555-3453 Web site: www.eftps.gov
Internal Revenue Service (IRS)	Filing quarterly Form 941 or Annually for Form 944	The IRS frequently changes its physical mailing address. Use this link to view current addresses: www.irs.gov/filing/where-to-file-your-taxes-for-form-941
Internal Revenue Service (IRS)	Mail copies of 1099's after Calendar Year close.	The IRS frequently changes its physical mailing address. Use this link to view current addresses: www.irs.gov/filing/where-to-file-form-1096
Child Support Payments	Notice to withhold comes from the Florida Department of Revenue and you must pay electronically to the Florida State Disbursement Unit (SDU).	Florida Department of Revenue Child Support Enforcement Program Mail Stop 1-1614A5050 West Tennessee Street Tallahassee, Florida 32399-0102 Tel: 1-850-717-7000 All counties except Miami-Dade County For Miami-Dade – Miami State Attorney's Office 305-530-2600. Web site: https://floridarevenue.com/childsupport/Pages/default.aspx

Re-employment Compensation	File a quarterly report (RT-6) with the Department of Revenue and/or pay any amount invoiced by the DOR.	Online enrollment form to file and pay electronically – Web site: https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx
Social Security Administration	Either file electronically or mail copies of W-2 Copy A with a Form W-3 Transmittal of Wage and Tax Statements after calendar year close.	Social Security Administration Wilkes-Barre Data Operations Center P.O. Box 1030 Wilkes-Barre, PA 18767-1030 Web site: www.socialsecurity.gov/employer
Municipal Public Service Tax Data Base	Report is due 120 days prior to tax levy change but changes are made during the year and the form can also be used to change contact names.	Reporting form can be found at – Web site: https://floridarevenue.com/Forms_library/current/dr700001.pdf
Truth-in-Millage (TRIM) Process	Every Municipality, County, Special Districts and Municipal Service Taxing Units follow the TRIM process to	For questions about the TRIM process, contact: Property Tax Oversight Florida Department of Revenue Email: DORPTO@floridarevenue.com Tel: 850-717-6570 Fax: 850-488-9482 Web site: https://floridarevenue.com/property/pages/trim.aspx

	provide public input and to adhere to a standard for establishing a budget and a millage rate to support that budget.	
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Section 10 – Debt Management Policy

Overview

From capital projects to short-term financing needs, financial intermediaries and traditional lenders offer tax exempt and taxable debt financing alternatives.

Florida Statute Citations

The Internal Revenue Code, Florida Statutes, local charter and/or ordinances outline legal borrowing authority, restrictions, and compliance requirements while the Florida Constitution and Statutes authorize the issuance of bonds by counties, municipalities, and certain special districts.

- Section [125.013](#), F.S. – General Obligation; Revenue Bonds
- Chapters [130](#) and [132](#), F.S. – County Bonds & General Refunding Law
- Section [154.219](#), F.S. – Revenue Bonds
- Chapter [159](#), F.S. – Bond Financing
- Section [163.01\(7\)](#), F.S. – Florida Interlocal Cooperation Act of 1969
- Chapter [166, Part II](#), F.S. – Municipal Borrowing
- Chapter [189.051](#), F.S. – Bond Issuance (Special Districts)
- Section [215.43](#), F.S. - Public Bonds, Notes, and Other Securities
- Section [215.431](#), F.S. - Issuance of Bond Anticipation Notes
- Section [215.681](#), F.S. - ESG Bonds and Prohibitions
- Section [215.84](#), F.S. - Government Bonds and Maximum Rate of Interest
- Section [215.845](#), F.S. - Certain Special Laws Establishing Interest Rates on Bonds Prohibited
- Chapter [218, Part III](#), F.S. – Local Financial Management & Reporting

Commented [A7]: The vast majority of sections in Chapter 215 do not relate to debt management, so a reference only to that Chapter is not of much benefit. I added references to those sections relating to local government debt management. If I missed any, feel free to add.

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Policy Statements and Objectives

Many governmental units adopt additional financial parameters over and above those required by law. Such policy guidelines often reflect overall constituent and management philosophy regarding public finance. Debt policies often include: (1) committing to complete and full public disclosure of all financing transactions, (2) mandating specific required uses to borrow funds, (3) restricting overall debt service as a percentage of available resources to annual debt requirements, (4) requiring interest rate analysis to be conducted for each issuance as well as at regular intervals, (5) issuing debt for periods not to exceed the useful life or average useful lives of the project or projects to be financed with debt proceeds, and (6) setting benchmarks for savings on proposed refinancings. These are just examples of policy statements reflecting prudent borrowing practices and sound financial management.

Comprehensive Strategic Financial Plan

To determine if debt financing can benefit a governmental unit, a debt management policy, as part of a comprehensive strategic financial plan, should be in place. The financial plan should contain guidance on strategies, objectives, and requirements of debt issuance, in an effort to support the best allocation of the local government's financial resources. The debt management policy should provide local governments with a procedural framework to assess the costs and benefits of overall debt financing or potential findings, in light of existing capital planning, budgetary, investment, and reporting policies.

Types of Debt

A wide range of financing vehicles, with a variety of terms can meet most municipal needs, including:

- “Bond anticipation notes” are notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.
- “Commercial paper” is short-term debt (from one to 270 days) to finance capital projects. Commercial paper provides an alternative to the traditional fixed-rate debt for both short-term (interim) financing needs and possibly for diversification of the long-term debt portfolio.
- “General obligation bonds” are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes.
- “Limited general obligation bonds” are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes, subject to a maximum millage rate.
- “Limited revenue bonds” are obligations issued by a governmental unit to pay the cost of improvements of a project or combination of projects, payable from funds of a governmental unit, exclusive of ad valorem taxes, special assessments, or earnings from such projects.
- “Revenue bonds” are obligations of a governmental unit issued to pay the cost of improvements of a self-liquidating project, or combination of projects payable from the earnings of such project(s) and any other special funds authorized to be pledged as additional security.
- “Special assessment bonds” are bonds that provide for capital improvements paid in whole or in part by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property.

Bond Pools

A bond pool offers governmental units an opportunity to joint venture with other entities to borrow funds for capital improvements, renovations, fixed asset additions, or refinancing existing debt. Advantages of bond pools may include improved marketability and reduction in issuance costs through economies of scale. Bond pools may provide either long-term fixed-rate or variable rate debt products.

Bank Borrowings

Financial institutions offer short-term financing needs for governmental units to alleviate temporary cash flow timing differences (e.g., bond, revenue, or tax anticipation notes). In addition, banks can provide longer-term financing solutions for capital projects. Traditional revolving credit facilities and other financing vehicles, such as leasing arrangements, can also provide local governmental units an additional source of funds, typically with reduced costs of issuance.

Refunding

Capital projects can be funded with bond proceeds with extended repayment terms. A governmental unit's debt management policy should address significant changes in the interest rate environment in order to consider potential savings of refinancing higher interest rate debt with proposed lower interest rate obligations. For such refunding to be considered, many governmental units establish a threshold percentage to compare the existing obligation's costs with the costs of the proposed debt refinancing in terms of the net present value of interest cost savings (expressed as a percentage savings of the refunded bonds) and that the amortization period not be extended.

[Municipal Securities Rulemaking Board's Bond Repository - EMMA.msrb.org](https://emma.msrb.org)

[The U.S. Securities and Exchange Commission \(SEC\) has designated the Municipal Securities Rulemaking Board's EMMA.msrb.org website at EMMA.msrb.org \("EMMA"\) as the official source of municipal securities data and disclosure documents. The website provides free public access to objective municipal market information and interactive tools for investors, municipal entities and others. When bonds or other debt is issued, the official statements are posted at EMMA. The entity's Continuing Disclosure Report and annual audited financial reports subsequently issued are also posted to EMMA and attached to any debt-related CUSIPs involved with the entity's debt. Since bond investors go to EMMA for information, it would be good for governments that issue debt to manage their content on EMMA.](https://emma.msrb.org)

Selection of Bond Professionals

GFOA best practices recommends that issuers select financial advisors, underwriters, and bond counsel using a request for proposal (RFP) or request for qualification (RFQ) competitive process. Using a competitive process allows the issuer to compare the qualifications of proposers and to select the most qualified firm based on the scope of services and evaluation criteria outlined in the RFP or RFQ. A competitive process also provides objective assurance that the best services and interest rates are obtained at the lowest cost possible and demonstrates that marketing and procurement decisions are free of self-interest, personal, or political influences. Furthermore, a competitive process reduces the opportunity for fraud, waste, and abuse and is fair to competing finance professionals.

- **Independent Municipal Advisor** – In many cases, debt financing involves complex transactions requiring specific expertise not always available in local governments. The financial advisor may be chosen through a competitive RFP or RFQ process for a negotiated sale or may be chosen based upon a public bid process through a competitive sale process. Depending on the funding purpose and level of debt required, it is recommended that an independent financial advisor be engaged to represent the governmental unit during the debt issuance process. This individual or firm would be responsible to the appropriate governmental decision makers and recommend the best method of sale and structure for the debt issue. Assistance with the selection of other financial professionals, for bond preparation, disclosure, and compliance documentation necessary to consummate a transaction, could also be assembled by this individual or firm. In most cases, the financial advisor is paid from debt proceeds.
- **Underwriter** – The underwriter purchases the bonds of the local government and markets, usually as a fee based on a percentage of the issue, the bonds to the ultimate bond purchasers. The underwriter may be chosen through a competitive RFP or RFQ process for a negotiated sale, or may be chosen based upon a public bid process through a competitive sale process. The underwriter is also compensated from the proceeds of the bond sale. Due to the inherent conflict of interest, GFOA recommends that issuers not use a broker/dealer or potential underwriter to assist in the method of sale selection unless that firm has agreed not to underwrite that transaction.
- **Bond Counsel** – The bond counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with federal laws and regulations related to the issuance of tax-exempt debt. The bond counsel prepares the legal documents related to the financing and oversees the closing process for the bonds. Additionally, the bond counsel may be chosen through a competitive RFP or RFQ process and, in most cases, is paid from the proceeds of the debt issuance.

- **Disclosure Counsel** – The disclosure counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with federal laws and regulations related to disclosures required for the issuance of tax-exempt/taxable debt. The disclosure counsel prepares the form of disclosures related to the financing. Additionally, the disclosure counsel may be chosen through a competitive RFP or RFQ process and, in most cases, is paid from the proceeds of the debt issuance.

Credit Rating and Credit Enhancements

Various independent bond rating agencies assess the credit quality of the borrowing entity and debt offerings. Superior ratings by these organizations command favorable borrowing rates, resulting in lower overall cost of funds. Many governmental units strive to maintain or improve their bond rating in order to maintain easy access to credit markets.

These and other variables affect the overall rate of interest paid by the governmental unit. The use of credit enhancements can also reduce overall borrowing costs and improve the quality of the debt issuance. Surety bonds or insurance (guaranteeing the repayment of the obligation) enhance the offering to potential investors by providing additional strength to the issue. The current availability of bond insurance is very limited and the future of such instruments is uncertain.

Conclusion

The issuance of debt instruments by a governmental unit can provide significant benefits to the governmental unit, residents, and local businesses alike. To adequately assess, manage, and maintain such obligations, a debt management policy, as a component of a comprehensive strategic financial plan must be in place. Such a policy provides guidelines and procedures to determine whether debt financing would be a beneficial funding option. The ability to incur debt by a governmental entity provides added flexibility and responsiveness that is important in today's ever-changing financial landscape. Sound financial management practices, including continued review and monitoring of existing obligations, enables local governments to enhance the quality of life for its residents and local businesses.

Reporting Requirement

Section [218.38](#), F.S., requires local governments to furnish the Florida State Board of Administration's Division of Bond Finance a complete description of new general obligation and revenue bonds, including advance notice of the impending sale of any new issues, and a copy of the final official statement, within 120 days of delivery of the bonds.

References

Joseph, James C., *Debt Issuance and Management: A Guide for Smaller Governments*, Government Finance Officers Association, Chicago, IL 2005

Government Finance Officers Association, Recommended Practices: Governmental Debt Management:
<http://www.gfoa.org>

Debt Affordability Report, State of Florida, Division of Bond Finance:
<https://bondfinance.sbafla.com/Home/Debt-Overview>
<https://www.sbafla.com/bondfinance/Other-Functions/Local-Government-Reporting-Information>

Section 11 – Emergency Management

Overview

As provided in Sections [252.31](#) – [252.90](#), F.S., each County in Florida is tasked with establishing an Emergency Management (EM) Department and receives funding through the Emergency Management, Preparedness and Assistance Trust Fund as well as grant money from the U.S. Department of Homeland Security (DHS) annually to fulfill this task. The Emergency Management (EM) Department is responsible for reducing loss of life and property and protecting the people within their jurisdiction during an emergency resulting from manmade, technological, or natural causes which could include hurricanes, wildfires, flooding, severe weather, hazardous material incidents, homeland security issues or any other event that affects a large portion of the community.

To complement County EM Departments, legally constituted municipalities are authorized to create municipal EM programs, per Section [252.38\(2\)](#), F.S. Municipalities without EM programs shall be served by their respective county agencies. However, if a municipality elects to establish an emergency management program, it must comply with all laws, rules, and requirements applicable to county emergency management agencies. Each municipal emergency management plan must be consistent with and subject to the applicable county emergency management plan. EM develops and implements plans to prepare for, respond to, and recover from disasters including but not limited to:

- Comprehensive Emergency Management Plan (CEMP)
- Continuity of Operations Plan (COOP)
- Local Mitigation Strategy Plan (LMS)
- Floodplain Management Plan

In addition, each municipality must coordinate requests for state or federal emergency response assistance through its county, regardless if they have an established EM program. *This requirement does not apply to requests for reimbursement under federal public disaster assistance programs.*

Community Support

EM manages the Emergency Operations Center (EOC), with support from local, state, and federal partners. The EOC is the central point where disaster recovery efforts are coordinated. Each jurisdiction within a County should have representation at the EOC during activation to help share information and coordinate use of resources as needed. One or more Finance Department members are especially helpful.

Preparation

Planning and preparedness for a disaster is important for every community. There should be policies and procedures in place before a disaster and they should be reviewed at least annually. Examples of preparedness activities that should be completed at least annually:

- Staff that will be requested to operate in the EOC should be identified in advance to allow for integration in preparation, planning and training to which include the annual mock hurricane or other table top exercise.
- Evaluate cash flow needs prior to an event and plan for delayed FEMA reimbursement.
- May require governing authority to authorize reserve funding, a line of credit, or both.
- Update equipment rates if utilizing your own employees and equipment.
- These rates must be less than or equal to FEMA rates (see resources below) in order for the reimbursement requests to be approved and paid.
- Ensure employee policies and procedures are updated and in place.
- Review Procurement contracts for FEMA compliance:
<https://www.fema.gov/assistance/public/nonstate-nonprofit/procurement-checklist>
- Update Continuity of Operations (COOP) Plan.
- Review latest FEMA Policy guide:
<https://www.fema.gov/assistance/public/policy-guidance-fact-sheets>
- Maintain paper copies of forms that may be needed (time sheet, equipment usage, travel logs, vendor payment forms, etc.) in the event of power outages and/or system unavailability.

Training and preparedness are imperative to ensure your government receives the maximum reimbursement allowed from Federal Emergency Management Agency (FEMA). Stay abreast of new developments in the emergency management community. If your government receives federal grants, there are training requirements for ALL employees.

Reimbursement

In the event of a disaster, your jurisdiction will be responsible for your community's response, recovery, and mitigation as well as all of the FEMA required reporting to facilitate the reimbursement process. Generally, the responsibility for the reimbursement process is with the Finance Departments. Retention of the reimbursement related records should be longer than current retention policy states as FEMA can take a few years to close out their projects. *Training and preparedness are imperative to understand the reimbursement process requirements and ensure your government receives the maximum reimbursement allowed from FEMA.*

As required by Chapter [119](#), F.S., and by 2 C.F.R. §200.333, reimbursement records should be retained for a period of five (5) years from the date of submission of the final

expenditure report, however, it is recommended that the records be retained longer as *FEMA rules have been clarified to indicate that shelter costs borne by local school boards are to be paid by the County and the County shall seek reimbursement from FEMA.*

State Sponsored Resource - Florida Recovery Obligation Calculation (F-ROC)

The Florida Recovery Obligation Calculation (F-ROC) program, sponsored by the Florida Division of Emergency Management (“FDEM”), promotes a proactive and streamlined approach to recovery, reducing risk, and implementing measures that enhance applicants’ ability to successfully navigate the Public Assistance process for Category A (Debris Removal) and Category B (Emergency Protective Measures) disaster related work.

The F-ROC program functions around four (4) key pillars:

- 1- **Standardization:** Standardizes and simplifies forms, making it easier to submit accurate documentation for Public Assistance and receive funding timely.
- 2- **Procurement:** Helps ensure contractors and vendors are in place and procurement plans meet federal regulations.
- 3- **Procedures:** Helps prepare for events by ensuring policies and procedures are accurate, up-to-date, and follow FEMA guidelines.
- 4- **Assessment:** The Disaster Readiness Assessment provides the insights needed to be successful. Applicants who employ all four pillars of the program can receive up to 85% of funding upon obligation.

Participation in the F-ROC program is optional. Local governments must Opt-In the program to participate. Information on the F-ROC program can be found on the program’s website at <https://www.floridadisaster.org/froc/>.

References

Chapter 252, F.S.; Emergency Management:
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0252/0252.html

Federal Emergency Management Agency (FEMA):
www.fema.gov

FEMA [Public Assistance Program and Policy Guide](https://www.fema.gov/assistance/public/policy-guidance-fact-sheets) (effective June 2020):
<https://www.fema.gov/assistance/public/policy-guidance-fact-sheets>

Florida has a website that is used for FEMA reimbursement reporting:
<http://floridapa.org/>

Helpful guides:

<http://floridapa.org/site/guidelines.cfm>

State of Florida ~~public~~Division of Emergency Management website:
<http://www.floridadisaster.org/DEMpublic.asp><http://www.floridadisaster.org>
<https://www.floridadisaster.org/>

Florida Recovery Obligation Calculation (F-ROC) program:
<https://www.floridadisaster.org/froc/>

State of Florida training classes:
<http://trac.floridadisaster.org/trac/trainingcalendar.aspx>

If you have never used this website, slides are provided for your use:
http://trac.floridadisaster.org/trac/sertrac_orientation.pdf

Section 12 – Human Resources

Overview

The Human Resources function often includes a variety of activities, such as recruitment and training of employees, maintaining current job descriptions on all positions, pay and compensation, maintaining employee manuals, maintaining employee personnel files, and ensuring compliance with established policies and procedures as well as federal and state regulations. Each of these activities are discussed below.

Recruitment and Training of Employees

This includes the advertisement of open positions; review of applications received to determine whether applicants meet minimum qualifications; verification of applicants' education, experience, or certifications; and training of new employees regarding the entity's policies and procedures. Other responsibilities assigned to Human Resources may include routine training of employees and maintaining records for continuing education for employees with professional certifications.

Job Descriptions

To ensure that qualified employees are hired and that employees understand the responsibilities of their positions, job descriptions should be established for each position in the entity. Job descriptions should describe the responsibilities assigned to the position as well as the minimum qualifications, such as education, experience, or certification requirements. To assist with compliance with the Americans with Disabilities Act, job descriptions should also include information on the working conditions of the position (environmental and physical demands) such as physical and dexterity requirements, environmental hazards, and sensory requirements. Human Resources is also charged with regular review of pay and benefits to ensure compensation is commensurate with the job description and local market conditions.

Employee Manual

It is vital that the governing body establishes personnel policies and procedures. Such policies and procedures should be codified into an employee manual and describe the entity's policies regarding hours of work, leaves of absence, performance evaluations, promotion procedures, classification and pay schedules, ~~and~~ discipline and discharge procedures, and a description of the employee complaint process. Each employee must be provided a copy, or access to a copy, of the entity's employee manual. The entity should maintain documentation evidencing that its policies were communicated to employees, ~~and such documentation may be needed in case of litigation concerning the reprimand or dismissal of an employee.~~

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Personnel Files

Personnel files should document all activities related to employees, including, but not limited to, the following:

- Employee application.
- Documentation of verification of education, experience, and certifications.
- Results of any background checks.
- Date of hire, including classification and starting pay.
- Direct deposit authorization, if applicable.
- Policy acknowledgement documentation.
- Property checklist (listing of assigned municipality assets).
- Optional benefits authorized by the employee.
- Performance evaluations.
- Salary changes, promotions, demotions, commendations, and reprimands, if any.
- Training completed.
- Medical documents as required by position or law (e.g., FMLA, Workers Comp, OSHA, etc.).
 - Note: Medical documents should be maintained in a separate file to ensure that the information is not accidentally released (in violation of HIPAA) as part of a records request.
- Termination documentation (e.g., letter of resignation, exit interviews).

Commented [A10]: HR recommends maintaining these in a separate file, so the information is not provided in violation of HIPAA during a records request.

Entity Policies and Procedures

Human Resources should ensure that established policies and procedures are followed for certain personnel actions, such as verification of qualifications of new hires and employees recommended for promotion or termination, frequency of performance evaluations, training, and exit interviews.

Federal and State Regulations

There are many federal and state regulations that apply to employees, including minimum wage requirements, overtime issues, anti-discrimination laws, workplace safety, family and medical leave, and accommodations for persons with disabilities. It is advisable to consult with the entity's legal counsel to ensure compliance with applicable regulations.

References

Internal Revenue Service:

<https://www.irs.gov/pub/irs-pdf/p15.pdf>

U.S. Department of Labor:

<http://www.dol.gov/>

U.S. Equal Employment Opportunity Commission:

<http://www.eeoc.gov/>

Florida Commission on Human Relations:

<http://fchr.state.fl.us/>

Part I, Chapter 2, Florida Civil Rights Act.

Section 112.313, F.S. – Standards of conduct for public officers, employees of agencies, and local government attorneys.

Section 13 – Intergovernmental Relationships

Overview

The establishment of effective lines of communication among governmental entities is essential to assuring that governments provide the appropriate level and quality of services in an economical manner. Such communication with the federal government, state government entities, and other local governments can assist a local government in the identification of services to be provided to citizens, the enhancement of revenues, the effective and efficient delivery of services, and the conduct of operations in the manner specified by law and regulations.

Effective relationships between a city and the county in which it is located are necessary to assure that the citizens living in the city are provided the appropriate services in the most economic manner possible. This requires cooperation between the city and county as to which entity will provide which services and should be accomplished with input from the affected citizens to the extent possible.

It is particularly essential for the local government to have open and effective lines of communication with the state and federal governments. Both levels of government are instrumental in the funding of the operations of a local government, and both directly impact local government operations through the promulgation of laws and regulations that both empower the local governments and restrict the manner in which they conduct operations. The local governments can impact both of those functions by effectively communicating their needs and opinions. This is especially true at the state level where local governments have a greater ability to impact the promulgation of laws and regulations. It is essential that local governments open two-way lines of communication with legislators and their staff to assure a voice in deliberations that result in the enactment of laws affecting the local governments. Similarly, the establishment of working relationships with key personnel in the various state agencies provides a voice in the promulgation of rules that govern the operations of local governments.

One effective way to affect State laws and rules is to work together with other local governments that are subject to those same laws and regulations. The various types of local governments in Florida have formed organizations that provide a framework for communicating and working together to achieve common goals. A listing of such organizations is included in the reference section of this chapter.

Relationships with Other Local Governments

The responsibility for providing government services to citizens in any given geographical area is shared locally by counties, cities, and special districts. Local governments are empowered to impose taxes and fees on the public to provide funding for those services. Citizens subject to governance by local governments with overlapping jurisdictions are best served when those local governments work effectively together to provide needed services in an economical manner.

The Florida Interlocal Cooperation Act of 1969 (Section [163.01](#), F.S.) allows local governments to cooperate with each other to more efficiently utilize their resources by entering into interlocal agreements. In some instances, the interlocal agreement creates a separate legal entity to administer a function or program, specifying the extent and nature of the respective parties' participation with respect to the funding and operations of the entity.

Relationships with State Government

There are several state agencies that interact with local governments in a meaningful way, typically by the exercise of rule-making authority often associated with the provision of state funding to local governments. State and local funding of local government operations is generally provided through various state revenue sharing programs or grants; however, virtually all funding from both state and local sources is authorized by state law and the use of such funds is typically constrained by such laws or rules promulgated by state agencies assigned to administer them. Certain state agencies also serve as a source of information that is useful to the financial management of local governments. While it is not feasible to list all of these interactions in this publication, it is useful to mention, by way of example, some of the more significant areas in which state agencies impact local government financial operations.

Department of Revenue (DOR): Responsible for the administration and/or distribution of various taxes and fees for local governments, including administration of property taxes, a primary source of local government funding.

Department of Financial Services (DFS): Responsible for providing a variety of financial services for the State of Florida and its citizens. Of special importance to local governments is DFS's Division of Accounting and Auditing. The Division is responsible for providing a Uniform Chart of Accounts required to be used by local governments for the preparation of their AFR's. The AFR's are required to be filed with DFS utilizing the Division's LOGER web-based filing system. The Division maintains a database of local government financial information derived from the AFR's. Other local government responsibilities include the promulgation of rules for tangible personal property accountability by counties and special taxing districts and the review and audit of financial information from Clerks of the Circuit Court related to the funding of court operations.

Department of Commerce (formerly Department of Economic Opportunity (DEO)): Responsible for working with local governments to manage growth within the state, including review of required comprehensive plans and amendments. The [Department of Commerce DEO](#) administers the Special District Accountability Program, which provides technical assistance regarding special districts and maintains the Official List of Special Districts, which provides information essential to the proper reporting of special district component units of counties and cities. The [DEO-Department of Commerce](#) also publishes the *Florida Special District Handbook Online*, which provides valuable information about special districts.

Commented [A11]: This is the Dept. of Commerce starting in July 2023. Recommend adding a note to that effect here and then changing all the DEO references to DOC.

Auditor General: Responsible primarily for conducting audits of state agencies, state universities, community colleges, school boards, and, at the direction of the Legislative Auditing Committee, local governments. Additionally, the Auditor General promulgates rules for the audits of local governments by independent certified public accounting firms, reviews those audit reports, and reports on the results of that review, and provides various notifications relating to those audit reports. The Auditor General has established a system for monitoring the financial condition of local governments and makes the information derived from that system available to the local governments, their auditors, and others for further evaluation of financial condition of the local governments. The Auditor General also serves as a resource for local governments and their auditors who have questions relating to financial reporting and compliance issues.

Relationships with the Federal Government

With respect to local governments, the federal government serves as both a source of laws and regulations that govern many aspects of their operations and a source of funding for local governments. Regulatory aspects are discussed in the pertinent sections of this Manual. It is not practical to describe herein the numerous categories of funds made available to local governments; however, that information is readily available from the web site: www.grants.gov.

References

Department of ~~Economic Opportunity~~Commerce – Special District Accountability Program:

<http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/>

Florida Special District Handbook (~~Department of Commerce~~DEO):

<http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online>

Florida Department of Financial Services, ~~Bureau of Local Government~~Division of Accounting & Auditing:

<https://www.myfloridacfo.com/division/aa>

<https://www.myfloridacfo.com/>

<https://www.myfloridacfo.com/division/aa/local-governments>

<https://www.myfloridacfo.com>

Florida Department of Financial Services, Audits and Reports:

<https://www.myfloridacfo.com/division/aa/audits-reports>

Florida Department of Revenue:

<https://floridarevenue.com/Pages/default.aspx>

Commented [A12]: Per ted: Why was the direct link to FDFS Bureau of Local Government removed and replaced with a link to FDFS home page?

Auditor General – Local Government:
<http://www.myflorida.com/audgen/pages/localgovt.htm>

Florida Government Finance Officers Association:
<http://www.fgfoa.org>

Florida League of Cities:
<http://www.floridaleagueofcities.com>

Florida Association of Counties:
<http://www.fl-counties.com>

Florida Association of Court Clerks and Comptrollers:
<http://www.flclerks.com>

Florida Association of Special Districts:
<http://www.fasd.com>

Florida Clerks of Court Operations Corporation:
<http://www.flccoc.org>

Section 14 – Payroll

Overview

Processing payroll is an important function in any governmental organization. Payroll processing consists of: (1) calculating the earnings of employees and the related withholding for taxes and other deductions, (2) calculating employer contributions for taxes, pensions and other benefits, (3) recording the results of payroll activities, and (4) preparing required tax returns and other forms.

The payroll department should review contracts or other agreements between the entity and the individual to determine if the arrangement qualifies under Internal Revenue Service guidelines as an independent contractor or is an employer-employee relationship (see <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Independent-Contractor-Self-Employed-or-Employee>). Employment taxes must be paid on employee wages whereas no employment taxes are payable on payments to vendors/independent contractors.

The Internal Revenue Service publishes an Employer's Tax Guide (Publication 15) that, among other things, describes the various employment taxes, due dates, and information on whether fringe benefits are taxable or not. (see <http://www.irs.gov/publications/p15/index.html>).

The Process

In general, the payroll process is as follows:

- Payrolls are typically processed on a weekly, biweekly, semi-monthly, or monthly basis.
- Each pay period, the payroll department determines the hours worked by employees, including any changes to payroll, such as deductions, pay increases, new hires, and terminations.
- A calculation of gross wages or salaries, federal and state taxes, and pension contributions, as well as other types of deductions (e.g., insurance premiums, garnishments, union dues, etc.), is then performed.
- After verification, audit, and payroll posting to each departmental cost center, checks are issued and/or direct deposits are transmitted to authorized depositories (where net pay is directly deposited in employee bank accounts). Employees receive a pay voucher showing gross earnings, withholdings, and net pay.

Payroll journal entries detail the check number issued and the employee's wages, taxes, deductions, and net pay. The payroll journal also provides totals of wages, taxes, deductions, and net pay, as well as the employer's liabilities, such as FICA (Social Security and Medicare), Federal Unemployment Tax, and State Re-employment Tax.

Reporting and depositing payroll taxes to the appropriate agency in an accurate and timely manner is important as late or inaccurate deposits may result in penalties and interest charges. Additionally, timely remittance of amounts to providers of benefits such as health insurance is important to ensure continued coverage. One report that can provide assistance in the timely remittance of payroll taxes with the appropriate agencies is a Payroll Tax Summary that details by pay period, all wages, employee taxes, employer liabilities, and deposits. The Payroll Tax Summary is a cumulative report providing quarter-to-date and year-to-date balances and should be generated each time a payroll is processed.

The following is a sample of payroll-related reports:

Payroll Reports:	
Each Payroll	Each Quarter
<ul style="list-style-type: none"> ➤ Employee Earnings Statements ➤ Departmental Cost Summary ➤ Payroll Checks ➤ Payroll Journal ➤ Payroll Tax Summary 	<ul style="list-style-type: none"> ➤ 940 Federal Unemployment Deposit ➤ 941 Federal Tax Return ➤ State Unemployment Tax Return
Each Month	Each Year
<ul style="list-style-type: none"> ➤ Month-End Departmental Summary ➤ Payroll Tax Summary 	<ul style="list-style-type: none"> ➤ Federal Unemployment Tax ➤ Federal Withholding Recap 940 ➤ W-2's for all Employees

The payroll department should ensure that vacation, sick, compensatory, and other leave balances are properly recorded and reconciled on a periodic basis. Leave balance reports can also be used to calculate amounts due to employees for accumulated leave upon termination and to calculate compensated absences balances reported on the local government's annual financial statements.

Helpful Hints

- There should be a clear separation of duties between: (a) persons involved in preparing payrolls, (b) timekeepers, and (c) persons distributing pay to employees.
- Action should not be performed for the following without written approval from the appropriate authority:
 - Adding or deleting employees from the payroll
 - Changes to the rate of pay
 - Changes to payroll deductions

- Direct deposits for salaries should only be made pursuant to written authorizations from the employee and depository.
- Changes to direct deposit instructions should be verified with the requesting employee by telephone or in person.
- Payrolls should be rechecked as part of routine payroll preparation.
- Payrolls should be subject to final approval by responsible person(s) outside the payroll department.
- Duties of payroll employees should be periodically rotated and payroll employees should be required to take leave.
- Custody of unclaimed payroll checks should be vested in someone other than person(s) who prepare payrolls or distribute payroll checks.
- Sufficient control should be maintained over blank payroll checks.
- Payroll revolving funds should be reconciled by someone other than the person(s) who prepare payrolls or distribute payroll checks. Additionally, reconciliation procedures should include verifying names on payroll checks to payroll records and examining some of the endorsements on payroll checks.
- Procedures should be in place to ensure compliance with:
 - Union agreements regarding wage rates, vacation pay, and similar items
 - Federal and state regulations regarding wage and employment taxes (e.g., Social Security, Medicare, unemployment taxes, withholding taxes)
 - [State regulations regarding bargaining workforce \(e.g. eligibility of union dues to be collected as a payroll deduction\)](#)
 - Governing body policies on pay (classification and pay plan), leave, and benefits

References

Internal Revenue Service, Federal Employment Taxes:

<https://www.irs.gov/government-entities/federal-state-local-governments/employment-taxes>

Florida Reemployment Taxes:

<https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx>

Section 15 – Public Records/Sunshine Law/Ethics/Ordinances

Publics Records/Sunshine Laws

The State of Florida has established by law some of the most comprehensive open government laws in the country, laws that can impact virtually every aspect of local government operations. The open government laws include the Public Records Law (Chapter [119](#), F.S.) and the “Sunshine Law” (See Section [286.011](#), F.S.). These laws are generally intended to provide public access to government records and meetings.

The Florida Department of Legal Affairs, headed by the Attorney General, is responsible for administration of the open government laws and publishes the *Government-in-the-Sunshine Manual* to assist local governments and ~~ethers~~ [agencies](#) in implementing [and adhering to](#) these laws. An electronic edition of the *Manual* is available on the Attorney General’s website, <https://www.myfloridalegal.com/open-government/sunshine-manual>. The Attorney General’s Office provides [training resources](#) on the website to assist local governments in resolving issues related to public records (including exemptions and redactions thereto), fees and costs that may be charged for providing public records, and public meeting requirements. The web site also includes a searchable database of [Attorney Generals’ opinions](#).

Public Records Law. Chapter [119](#), F.S., provides that as a matter of state policy, “... all state, county, and municipal records are open for personal inspection and copying by any person. Providing access to public records is a duty of each agency”. Public records are defined to include “all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency”. [Electronic records created on personal devices \(e.g. emails, text messages, chats, etc.\) are also public records. However, unlike work performed and communicated through your organization’s information systems, information communicated on a personal device is not captured and backed up for the purpose of records retention. It is up to the personal device owner to retain the records in accordance with the Public Records Law. Therefore the use of personal devices for work related communications should be avoided as much as possible. Please note that an organization may maintain the records created on personal devices using software and/or applications approved by their Information technology division.](#)

–The Division of Library and Information Services within the Florida Department of State (~~DOS~~) is responsible for adopting rules to establish retention schedules and a disposal process for public records. With regard to the provision of access to such records, Chapter [119](#), F.S., includes requirements related to:

- Maintenance, preservation, and retention of public records.
- Fees for inspection and copying of public records.
- Exemptions from inspection or copying of public records.

Commented [A13]: Was wondering if we should add something about e-mails and text messages on (1) entity devices and (2) personal devices?

We’ve been seeing instances (and writing findings) about instances in which this data is not getting captured and archived, contrary to the Sunshine Manual.

Here is an extreme example in the news in which a City Council is suing the Mayor for not turning over personal device text messages related to official City business:

Milton Mayor Heather Lindsay was served Friday with a legal complaint filed by the city she was elected to lead. The City Council had voted Tuesday to file suit at the request of City Attorney Alex Andrade, who contends the mayor has refused to turn over public records he has been seeking, in some cases, for nearly a year.

Commented [A14]: Deleted "DLA" since not subsequently used in this Section.

These requirements have given rise to numerous questions regarding their application to specific circumstances, many of which have been resolved either through an opinion rendered by the Attorney General or by a court of law. Such resolutions have been summarized by the Attorney General in the *Government-in-the-Sunshine Manual*. Topics covered in the *Manual* include:

- What kinds of records are subject to the Public Records Law?
- To what extent can an agency regulate inspection and copying of public records?
- What are the statutory exemptions?
- What fees may be imposed for inspection and copying of public records?
- What are the requirements for maintenance and disposal of public records?

Sunshine Law. At the local government level, the Sunshine Law is intended to provide open access to government meetings. The basic requirements of the Sunshine Law are as follows:

- Meetings of public boards or commissions must be open to the public.
- Reasonable notice of such meetings must be afforded [to](#) the public.
- Minutes of the meeting must be taken.

As with the Public Records Law, the resolution of numerous questions regarding the application of Sunshine Law requirements to specific circumstances have been summarized by the Attorney General in the *Government-in the Sunshine Manual*. Topics covered in the *Manual* include:

- Which agencies are subject to the Sunshine Law?
- What meetings are subject to the Sunshine Law?
- Does the Sunshine Law apply to telephone, electronic, or written communication between Board members?
- What types of discussions are subject to the Sunshine Law?
- To what other activities does the Sunshine Law apply?
- What are the meeting notice and procedural requirements?
- What are the exceptions?
- What are the consequences for failure to comply with the requirements?

Government officials should also be aware that there may be other requirements in State law, local ordinance, or policy that are supplemental to the Sunshine Law, particularly with regard to notice and minutes requirements.

Issue Resolution. In the event that a local government is faced with a Public Records Law or Sunshine Law issue, the appropriate government officials should:

- Review the requirements of the Public Records or Sunshine Law and any other applicable statutory provisions.
- Review any applicable local ordinances or policies.
- Consult the Attorney General's *Manual*.
- Seek the advice of legal counsel.
- If still unresolved, request an opinion from the Attorney General.

Ethics Law

The Code of Ethics for Public Officers and Employees, adopted by the Legislature as [Part III of Chapter 112](#), F.S., contains standards of ethical conduct and disclosures applicable to public officers, employees, candidates, lobbyists, and others in State and local government, with the exception of judges. Additionally, the Code of Ethics requires constitutional officers, elected municipal officers, commissioners of community redevelopment agencies, and elected officers of independent special districts to complete four hours of ethics training annually that, at a minimum, addresses s. 8, Art. II of the State Constitution, the Code of Ethics, and Florida law on public records and public meetings. [The State of Florida publishes this Code of Ethics at: https://ethics.state.fl.us/.](https://ethics.state.fl.us/)

Commented [A15]: Added this text regarding a significant law affecting all local governments.

Ordinance Laws

Sections 125.66 and 166.041, F.S., respectively, set forth a uniform method for the adoption and enactment of county and municipal ordinances and resolutions. It establishes minimum notice procedures that may not be lessened or reduced by the county or municipality. Failure to comply with the notice requirements may have serious consequences. For example, failure to comply with specified notice requirements may render a zoning ordinance void. Additionally, Sections 125.66 and 166.041, F.S., were recently revised by Laws of Florida Chapter 2023-309 to require that counties and municipalities, for certain types of ordinances, prepare a business impact estimate before adopting the ordinance, and to suspend enforcement of an ordinance in certain circumstances if the ordinance is the subject of a civil action challenging the ordinance's validity. These laws now authorize the court to award up to \$50,000 in attorney fees, costs, and damages to a prevailing plaintiff.

Commented [A16]: Some of this language was obtained from AGO Informal Opinion dated 7/15/97.

References

Chapter 112, Part III, F.S.

Chapter [119](#), F.S.; Public Records

Section [125.001](#), F.S.; Board meetings; notice

Section [125.17](#), F.S.; Clerk

Section [125.66](#), F.S.; Ordinances; enactment procedure

Section [166.041](#), F.S.; Procedures for adoption of ordinances and resolutions

Section [286.011](#), F.S.; Public meetings and records; public inspection; criminal and civil penalties

Government-in-the-Sunshine Manual – Florida Office of the Attorney General:
<http://www.myfloridalegal.com/sun.nsf/sunmanual><https://www.myfloridalegal.com/open-government/sunshine-manual>

Information relating to archives and records management, including retention requirements:
<http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>

Section 16 – Purchasing

Overview

The purchasing function in larger governments is often handled by a central department. Some local governments do not have the resources necessary to fully centralize purchasing, therefore it is essential to have proper policies and procedures in place to ensure that purchases are made in the most efficient and economical way possible.

Policy

A government should have a policy regarding purchasing that assigns authority, establishes thresholds, ~~and~~ promotes full and open competition, which reduces the appearance and opportunity for favoritism and inspires public confidence that contracts are awarded in an equitable manner. -Such a policy should describe the duties that the department/local government purchasing agent is responsible for, and also develop specific procedures in order to complete those tasks associated with purchasing.

Full and open competition is important because it helps obtain the best value for the taxpayer and prevents corruption in the process. The procedure to ensure full and open competition is the competitive bid process. This process should be specific when outlining the selection criteria; however, this process does not necessarily mean that the lowest bidder will always be chosen.

When competitively procuring goods or services, governments should ensure compliance with applicable State laws, including:-

- Section [218.391, F.S.](#) - Procedures for selecting the financial statement auditors.
- Section [255.0525\(2\), F.S.](#) - Solicitation of competitive bids or proposals for a construction project.
- Section 255.20, F.S.255.20, F.S. - Requires justification for using local government staff to perform certain construction and electrical projects rather than competitively selecting a vendor for such services and annual reporting of the estimated and actual costs of projects constructed pursuant to this subsection.
- Section [287.055, F.S.](#) - Acquisition of professional architectural, engineering, landscaping architectural, or surveying and mapping services.
- [Section 287.057, F.S. – Procurement of commodities or contractual services.](#)
- Section [287.05701, F.S.](#) - Prohibition against considering social, political, or ideological interests in government contracting.

Incorporated within a government's purchasing policy and procedures, an agency should adopt and implement the generally accepted values and guiding principles of public

Commented [A17]: Added back Ted citations. Added 255.20 citation and description as last bullet.

[procurement, including but not limited to, accountability, ethics, impartiality, professionalism, service, and transparency.](#)

Contractual Services

Governments are responsible for ensuring implementation of controls that provide for the effective and efficient procurement of contractual services in accordance with applicable Federal and State laws, local ordinances and resolutions, contracts, grant agreements, and policies and procedures.

Contractual service procurements should be supported by written contracts embodying all provisions and conditions of the procurement of such services. Properly written contracts protect contracting party interests, establish the responsibilities of contracting parties, define the services to be performed, and provide a basis for payment. Effective contract monitoring includes procedures to ensure that contractors comply with applicable contract terms and conditions and satisfactory receipt of services is documented before payments are made. [It is recommended that purchasing staff, in conjunction with the respective user department when applicable, conduct contract monitoring, throughout the contract lifecycle, to ensure compliance with its agency policies and procedures.](#)

Commented [A18]: Added this text because I could not find anywhere else in the Manual where it addressed contractual services. Felt this text is needed because this is an area where Auditor General commonly find problems.

Purchasing Cards

Many governments have implemented a purchasing card program in order to provide an efficient, cost-effective method of purchasing and paying for small-dollar as well as high-volume purchases. This reduces the workload within the finance department due to less purchase orders being issued, as well as a reduction in invoices to be processed for payment.

There are many advantages to the local government implementing a purchasing card program such as:

- Simplified purchasing and payments.
- Lower overall transaction processing cost per purchase.
- Reduced paperwork.
- Increased management information on purchasing histories.
- The ability to set control purchasing dollar limits.
- Receipt of rebates from the bank, [which may increase,](#) based on dollar volume of total purchases.
- Better pricing.
- Lower risk of non-payment.
- [Expedited payments for goods and services to small businesses.](#)
- [Alternative to petty cash](#)
- [Aiding in emergency preparedness](#)
- —

- Expediting payment of travel expenses.

While there are many advantages, the local government should be mindful of the disadvantages as well which include possible duplicate payments to vendors; fraud, waste, or abuse of the purchasing card even though internal controls are in place; and also the public's perception of issuing the cards to employees.

The GFOA's recommendation for the implementation of such a program is:

- A competitive bid process should be used to select a purchasing card provider.
- Consideration should be given to vendors who can provide automated approval and reconciliation software.
- The program should be designed to be simple and easy to use.
- Controls need to be maintained and should include:
 - Written agreements with banks.
 - Written policies and procedures for the staff.
 - Implementing a training program, to include a training manual.
 - Systems to ensure compliance with IRS 1099 reporting regulations.

The above controls should be in compliance with the government's current purchasing policies and procedures. [Moreover, periodic monitoring of card usage to ensure compliance with the agency's policies and procedures is crucial to the success of the card program.](#)

Prompt Payment

Sections [218.70](#) through [218.80](#), F.S., outline the Local Government Prompt Payment Act, which stipulates that all payments for non-construction and construction services must be made in a timely manner, or when payment is due.

Internal Controls

Internal controls over purchases should be designed to ensure compliance with formal or informal competitive purchasing requirements; purchase order approval; [timely](#) recording/eliminating encumbrances; recording purchases in the correct time period with sufficient documentation; and when grant funds are used, documenting it as a proper expenditure. There are potential weaknesses associated with each of the above, and compensating controls, should be implemented to address those weaknesses.

The GFOA has published *Evaluating Internal Controls: A Local Government Manager's Guide*. The appendix has a comprehensive outline of objectives, potential weaknesses, compensating controls, and other procedures to ensure compliance.

References

Financial Policies: Design and Implementation. Kavanagh, Shayne and Williams, Wright Anderson GFOA (available for purchase from the GFOA at a minimal cost).

Using Purchasing Cards to Streamline the Purchasing Process:

<https://www.gfoa.org/materials/purchasing-cards>

NIGP: The Institute for Public Procurement *Global Best Practices*
<https://www.nigp.org/global-best-practices#contract-admin>

NIGP: The Institute for Public Procurement. *Values and Guiding Principles of Public Procurement*
<https://www.nigp.org/our-profession/values-and-guiding-principles-of-public-procurement>

Evaluating Internal Controls: A Local Government Manager's Guide. Gauthier, S.

Section 17 – Reporting Requirements

Overview

The Joint Legislative Auditing Committee (JLAC) ~~has prepared~~maintains a Reporting Calendar, which provides a [comprehensive list](#) of recurring financial reporting requirements for Florida local governments. Most of these requirements are financial in nature and thus typically fall into the responsible hands of the government finance officer. The Office of Economic and Demographic Research (EDR) website includes [various links to Local Government Financial Reporting Requirements](#). ~~Local Government TRIM Compliance Requirements and related information can be found on the Florida Department of Revenue website. The Department of Management Services' website includes information pertaining , and Local Government Retirement Plans established under Chapter 112, 175 and 185, Florida Statutes, including links to the various local retirement plans' compliance requirements.~~[Reporting Requirements](#).

In addition, the Special District Accountability Program publishes Reporting Requirements by Due Date for special districts and is available from: https://floridajobs.org/docs/default-source/2015-community-development/community-assistance/sdap/florida-special-district-handbook.pdf?sfvrsn=987754b0_2

JLAC Reporting Calendar

The reporting calendar presents a compilation of statutorily-mandated reporting requirements made up of all local governments. For each reporting requirement, the following is listed:

- Due date (if specified).
- Title of the required report.
- Statutory or Administrative Rule authority.
- Current contact person in state government to whom the report is submitted.

The calendar lists reporting requirements that may apply to all or one type of local government (counties, municipalities, special districts - independent or dependent, school districts) on various topics. This calendar lists information concerning statutorily-mandated reporting requirements due throughout the year.

Because local government budgeting can be a critical and complex process, TRIM compliance requirements are highlighted in gray and comprise reporting requirements associated with local government budgeting and TRIM Compliance. Local government retirement plans reporting requirements are highlighted in yellow and include statutorily mandated requirements applicable to local governments with retirement and or pension plans.

If you have any questions about reporting requirements or action taken against non-compliant entities, contact the JLAC at jlac@leg.state.fl.us (850) 487-4110.

Commented [A19]: I looked on the EDR website and could not find links to these reporting requirements. Could someone that is familiar with these reporting requirements please add links to the EDR website?

Commented [A20]: This calendar is linked on the JLAC website. I couldn't find it n the EDR website.

Section 18 – Retirement Plans

Overview

Retirement plan benefits are deferred compensation for services and form an important component of recruiting and retention within a compensation and benefits policy. Furthermore, they are significant financial commitments requiring the serious attention of government employers' financial staff.

Types of Plans

Public sector employers offer several retirement options for their employees. Retirement plans fall into three general categories: (1) defined benefit plans, (2) defined contribution plans, and (3) hybrid plans. The defined benefit plan retirement option historically has been the primary retirement plan offered to employees. In an effort to control costs, some government agencies are now offering a defined contribution plan as an alternative to the defined benefit plan. Other governmental entities have adopted a hybrid plan which combines the features from a defined benefit plan with a defined contribution.

Many public sector employers have implemented deferred retirement option plans as a feature in their defined benefit plans to achieve a variety of financial and human resource management objectives.

Defined Benefit Plan

A defined benefit (DB) plan provides employees with a predictable retirement benefit for life. DB plans are based upon an established formula and defined by a legal plan document. DB plans promise a monthly pension for life (with survivorship options).

The amount of the monthly pension is determined by a formula, usually multiplying a benefit accrual rate (as a percentage) times a final average monthly pay times years of service with the government. Some plans may include a Cost-of-Living-Adjustment (COLA) which increases the pension benefit over time to account for inflation. The monthly benefit to the employee is reasonably predictable, based on the formula. The monthly pension usually begins after leaving employment and upon satisfying certain age and service eligibility conditions. DB pensions usually provide disability pensions and death benefits to surviving beneficiaries as well.

A DB pension fund is professionally managed and builds up over time to systematically and actuarially finance the benefits promised. A reasonable goal is to work toward maintaining a 100% funded status; that is, a pension fund with assets equal to the liability attributed to past years of service. Typically, employees in a DB plan pay a fixed rate of payroll contributions into the pension fund to help finance their future monthly pension benefits. However, the employer is responsible for contributing the balance of what is

actuarially required each year [based on the actuarial valuation prepared by the plan's actuary.](#)

Under conventional DB plans, the employer bears all the risks of a given plan, including investment and longevity risks. Since the employer pays the balance of the actuarially determined contributions, any shortfalls in investments and any other adverse actuarial experience must be made up by the employer over time. Conversely, if the plan's actuarial experience is better than expected, the employer reaps the reward of lower contribution requirements. The employer's contribution rates will fluctuate based upon the actuarial experience of the plan and if there are changes to the benefits offered under the plan.

~~For every year of employment, the employee earns the right to a guaranteed benefit in accordance with the formula. The ultimate monthly benefit to the employee is reasonably predictable, based on the formula, and is payable for life.~~

Defined Contribution Plan

Defined contribution (DC) plans are the opposite of defined benefits plans in several ways. Contributions to DC plans may be made by the employee and/or the employer. The employer contributions are fixed and defined by the contribution formula, while the employee/retiree bears all the investment risks. Account balances are maintained in the name of each employee, with the ultimate benefit being unpredictable because it depends on the performance of the account's investment. DC plans provide funds for retirement based solely on the contributions made to the plan and the gains and losses on the assets available in an employee's individual account. Typically, the employee decides what investments are appropriate from a predetermined list, and all investment-related risk is borne by the employee.

The account balance is paid out to the employee according to the options outlined in the plan documents. This may include a lump sum payment upon termination or retirement, which would allow for the purchase of an annuity, or withdrawals may be made over the lifetime of the employee that are in compliance with required minimum distribution rules promulgated by the Internal Revenue Service. DC plans can be offered as the primary retirement plan or as a supplemental retirement plan to a DB plan, or they can be part of a Combination DB-DC pension plan.

Hybrid Plans

Other plan designs incorporate features of both DB and DC plans into a single plan. Hybrid plans can be offered as a primary, optional, or supplemental plan. There are a growing number of hybrid plans that express future retirement benefits as account balances. The key difference between DC plans and hybrid plans is that DC plans establish an actual funded account for each participant, which contains employer and employee contributions and investment gains and losses, while hybrid plans establish "accounting" or notational accounts for each participant. The participant's balance in a hybrid plan continues to grow throughout employment, and the benefit is defined by the current value of the account.

- **Cash Balance Plans** – Cash balance plans maintain notional account balances in the name of each employee, crediting their accounts with pay credits and interest credits, and pay lump sums upon termination or retirement like DC plans. However, the interest credits come from a professionally managed pooled fund. The ultimate benefit to the employee may or may not be predictable depending on the interest crediting method; and the employer contributions are not predictable either. The employer bears much or all the investment risk and reward.

The employer sets aside a percentage of an employee's salary each period, and the balance set aside earns interest at a set rate. In other words, the employer promises to make a contribution to an account, usually with a specified percentage of pay (also referred to as a credit to the employee's account), and to credit the account with interest, usually a specified rate of return or a rate based on the yield of a particular benchmark. The employer invests the funds, retaining all investment income and bearing all the risks. The plans generally provide participants the option of receiving their vested account balances as an annuity or as a lump sum.

Cash balance plans have become common in the private sector and have seen some growth in the public sector.

- **Variable Benefit Plans** – The benefit factors and formulas in traditional DB plans are usually fixed and change up or down only through amendment by the governing body. However, a variable benefit plan is a DB plan with a multiplier or other factor that automatically varies up or down depending on the investment performance of the fund or on the contribution budget, so as to *share* the risk between the employer and the member. While these are rare in the public sector, they have a long history (although in the minority) in the private sector.

Plans with Hybrid Features

- **Defined Benefit Plans (DB) with Defined Contribution (DC) Features** – Public sector plans have options under section 401(a) of the Internal Revenue Code (IRC) to add a DC feature to a DB plan. There are several variations of DB plans with DC features. These include floor offset plans and pension equity plans. Another common approach is to simply offer a DB plan and a separate voluntary DC plan such as a 457, 403(b) or 401(k) plan.
- **Defined Contribution Plan (DC) with Defined Benefit (DB) Features** – Defined contribution plans may seek ways to allow members to manage the risk of outliving their money. This could include the purchase of an annuity contract, or allowing a transfer out of the DC plan into an appropriate DB plan where the employee can annuitize this transferring DC balance.

Deferred Retirement Option Plans (DROP)

Although DROP plan features can vary significantly, the plans usually result in a lump sum payout that supplements an employee's pension. DROP plans allow employees who would otherwise retire in a DB plan to continue working. However, rather than continuing to accrue credit for service and compensation, the monthly pension payment is credited to a separate account under the government's retirement plan. The account increases in value from the monthly payments which may include an agreed-upon interest amount, or may increase or decrease in accordance with the investment return of the account, until the end of the DROP period.

A significant concern about the use of DROP plans is that costs have been substantially higher than anticipated in some jurisdictions. In these cases, unexpected cost increases have been attributed to factors such as unfavorable plan design and guaranteeing an interest rate that equals or exceeds an overly optimistic return assumption.

Essential Elements of a Retirement Plan

- Defines employee groups that are eligible to participate in the retirement plan.
- Indicates vesting requirements for members of the plan.
- Defines the benefits provided by the plan, including the components of the formula to determine those benefits (e.g., benefit accrual rate in percentage, years of service, and final average compensation).
- Defines other benefit options, such as early and disability retirement, joint and survivor options, and lump sum withdrawals.
- Defines eligible service, including an employee's ability to purchase past service, such as prior military or other government service.

Essential Elements of a Plan Design

- Determine the adequacy of the retirement plan in meeting the needs of employees.
- Conduct a full actuarial analysis based on workforce demographics and the desired level of replacement income to determine the related cost of providing the benefit.
- Provide a tax deferral to the employee through the use of mandatory employee contributions (employer pick-ups).
- Design a plan that is financially sustainable for the employer.

Financial Statement Accounting and Footnotes

Governmental Accounting Standards Board (GASB) issued Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25* and Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, which now comprise the primary accounting standards for reporting pension information in governmental financial reports. Other subsequent standards issues supplement these.

There are many different rules governing pension reporting and disclosure for accounting purpose, depending on the type of plan and the governmental entity's makeup. Pension plans can be classified in several different ways such as a single-employer DB plan, agent multiple-employer DB plan, cost-sharing multiple-employer DB plan, DC plan, or insured DB plan.

A pension plan and trust sometimes issues its own separate financial statement in compliance with GASB Statement No. 67, but if such a separate financial statement is *not* issued, then the financial reporting entity is required to provide all disclosures ordinarily required by GASB Statement No. 67 of stand-alone pension plan reports in addition to the accounting and financial reporting requirements of GASB Statement No. 68. On DB plans, these disclosures include significant information typically contained in actuarial valuations. The GASB Statement also requires historical 10-year data to be reported as Required Supplementary Information.

For those local governments that participate in the Florida Retirement System (FRS), the FRS provides the pro rata data required for accounting and financial reporting.

Benefits Policy Considerations

Adequacy and Competitiveness

The level of retirement benefit promised should be part of the employer's overall considerations as to benefits policy. How much in retirement income is considered "adequate" for a career employee? How much should be provided for retirement benefits in order to offer a competitive compensation package?

These are among the key questions to address as part of the employer's discussions of its benefits policy.

Affordability and Sustainability

Adequacy and competitiveness sometimes are competing objectives to affordability and sustainability. Affordability is an assessment of whether the employer can afford the cost of the retirement benefit for a given year, while sustainability is an assessment of the affordability over a long period of time. Both of these assessments are, of course, measured against other claims on limited revenue.

Sacrificing adequacy and competitiveness, in the name of affordability, can result in a lower standard of essential services by staff and a decline in public perception. On the other hand, sacrificing affordability and sustainability, in the name of adequacy and competitiveness, can result in higher taxes and reduction or elimination of other worthy programs.

Defined Benefit Plan Management

Pension Board

Typically, a pension board is created and comprised of appointed and elected trustees. The board and its trustees have fiduciary responsibilities to operate the plan prudently, as adopted by the elected officials, and not to act in their own self-interests or in other interests that are not aligned with the current pension interests of plan members. A pension board will need to engage the services of independent professionals to advise it, including an attorney, an actuary, and an investment consultant.

Funding Policy

A written funding policy sets forth the principles to determine when and how much the employer is to contribute to the pension fund in order to ensure the plan is well-funded, giving the employees and retirees a high level of benefit security. A funding policy strikes a balance among several policy objectives:

- A pension fund with actuarially sufficient assets to pay benefits when due.
- A reasonable annual matching of the cost to the employer and the service rendered by members earning benefits (in other words, inter-generational equity or not kicking the can down the road).
- Manage contribution volatility (not contribution affordability).
- Transparency and accountability.
- Governance integrity (avoiding agency risk and the employer's commitment to fund the program).

A good resource for establishing a funding policy is found in *Actuarial Funding Policies and Practices for Public Pension Plans* issued in 2014 by the Conference of Consulting Actuaries:

https://www.ccactuaries.org/docs/default-source/papers/cca-ppc_actuarial-funding-policies-and-practices-for-public-pension-plans.pdf?sfvrsn=6397cc76_6

Investment Policy and Risk/Reward

The pension board is typically given the responsibility to invest the pension fund. The board should adopt an investment policy to guide its investment duties.

The most important aspect of setting an investment policy is the decision about the risk profile of the fund. That decision should be made in cooperation with the employer's assessment of its own risk appetite and its natural desire for lower contributions which competes with actuarial benefit security.

A pension fund portfolio with a higher risk profile will usually result in volatile levels of investment returns and, thus, volatile employer contribution requirements. But a higher risk profile usually carries with it higher "expected" returns which lowers the contribution requirements. Conversely, a pension fund portfolio with a lower risk profile will usually

result in more stable levels of investment returns and, thus, more stable employer contribution requirements. But a lower risk profile usually carries with it lower “expected” returns which raises the contribution requirements.

Since the employer is bearing all the investment risk in conventional DB plans, the employer should have significant input to the pension board on the risk profile of the pension fund and the resultant level of employer contributions required. The pension board should not set the risk profile of the fund in a vacuum.

The board’s actuary and investment consultant should jointly advise the parties concerning the risk/volatility levels of different asset allocation policies. ~~During the 2023 legislative session, new~~ Section 112.662, F.S., ~~was created requiring~~ requires that investment decisions be based solely on pecuniary factors as defined in Section 112.662(1), F.S., and ~~requiring~~ requires periodic filing of a comprehensive report detailing and reviewing governance policies concerning investment decisions regarding retirement systems or plans ~~(see Section 5 of Laws of Florida Chapter 2023-28)~~. Additionally, Section 215.4755, F.S., ~~was revised regarding~~ provides certification and disclosure requirements by investment advisors and managers ~~(see Section 10 of Laws of Florida Chapter 2023-28)~~.

Commented [A21]: Per Ted: Why are references to Chapter 2023-28 needed since that law is now two years old and the FS sections are cited.

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Commented [A23]: Added this to reflect new FS created by Section 5 of Chapter 2023-28, LOF, and revision to Section 215.4755 by Section 10 of that same Chapter.

Actuarial Assumptions

DB plans make promises to public employees that can easily stretch over a period of several decades. Demographic actuarial models of the projected workforce and retired population are employed to estimate the number and timing of disabilities, terminations, retirements, and deaths among covered plan members and their beneficiaries. Economic actuarial models are integrated with the demographic models to estimate future salary increases, inflation, and investment performance. The combined models help the actuary to determine the future cash flow expectations, present values, annual contribution requirements, funded status, and pension liability and risk assessments.

These models require a selection and adoption of assumptions about the future. These are called actuarial assumptions. The assumptions must be reasonable and constitute an honest, best estimate of the future events, without influence or bias in favor of any parties’ self-interests or in other interests that are not aligned with the current pension interests of plan members. Two of the more significant actuarial assumptions are the mortality tables that estimate future longevity and the investment return assumption that estimate how much the pension fund will earn over time.

The investment return assumption should be developed through a robust process of estimating the future returns of the fund’s own portfolio, taking into account: –(a) the forward-looking capital market assumptions of multiple professional experts in the fields of forecasting inflation and investment returns, (b) the fund’s own asset allocation, and (c) the plan’s expected cash flow.

Sections [112.63](#) and [112.664](#), F.S., require local government pension plans to use the mortality tables used in either of the two most recently published actuarial valuation reports of the FRS, including the projection scale for mortality improvement, and appropriate risk and collar adjustments based on plan demographics. These tables are to be used in preparing the local plans' actuarial valuations and actuarial disclosures. [Copies of recent FRS actuarial valuations may be found on the FRS website on the Publications page at: \[https://www.dms.myflorida.com/workforce_operations/retirement/publications/actuarial_valuations\]\(https://www.dms.myflorida.com/workforce_operations/retirement/publications/actuarial_valuations\)](#)

[The mortality methodology is described in Appendix A of the valuation.](#)

Commented [A24]: Made these changes as reference to when the changes were enacted in 2015 is no longer necessary since the referred to changes have been around for 8 years.

~~During the 2023 legislative session, a new Section 112.662, F.S., was created requiring periodic filing of a comprehensive report detailing and reviewing governance policies concerning investment decisions regarding retirement systems or plans (see Section 5 of Laws of Florida Chapter 2023-28). Additionally, Section 215.4755, F.S., was revised regarding certification and disclosure requirements by investment advisors and managers (see Section 10 of Laws of Florida Chapter 2023-28).~~

Commented [A25]: Added this to reflect new FS created by Section 5 of Chapter 2023-28, LOF, and revision to Section 215.4755 by Section 10 of that same Chapter.

The Bureau of Local Retirement Systems in the Department of Management Services' Division of Retirement is responsible for monitoring Florida's local government DB pension plans for compliance with Florida law and Florida Administrative Code provisions. These responsibilities are divided between the Local Retirement Section and the Municipal Police Officers and Firefighters' Retirement Trust Funds Section.

The [Local Retirement Section](#) pages provide information regarding the local government pension plans for compliance with Part VII of Chapter [112](#), F.S.

The [Municipal Police and Fire Plans](#) pages provide information regarding the local government pension plans established under the provisions of Chapters [175](#) and [185](#), F.S.

~~Source:~~

~~https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans~~

~~Copies of recent FRS actuarial valuations may be found on the FRS website on the Publications page at:~~

~~https://www.dms.myflorida.com/workforce_operations/retirement/publications/actuarial_valuations~~

~~The mortality methodology is described in Appendix A of the valuation.~~

Defined Contribution Plan Management

Fiduciary Responsibility

DC plans have fiduciaries to select vendors and to monitor the investment performance of the pre-determined list of investments offered. These fiduciaries are often the employer's own finance department or other committee, or can be a board of trustees.

Bundled vs. Unbundled

DC plans require outside vendors to provide various services. These services can be grouped as follows:

- **Recordkeeping** – (a) prepare quarterly statements and IRS forms, (b) distribute funds as required, (c) develop and maintain a website, (d) maintain a platform for access to investment funds, and (e) execute investment trades.

- Education – assist plan members to make informed decisions concerning which investment funds they should select from the pre-determined list for their own account.
- Investment Management – manage the investment funds made available to plan members (usually mutual funds).

- Investment Consulting – (a) assemble the list of funds or investment managers, (b) monitor the performance of the funds and (c) recommend fund replacements within the list or the entire list when advisable.

The most *unbundled* arrangement involves engaging four independent vendors for the four categories of services, separately. Some might group categories 2 and 4 under one vendor. Decoupling the list of investment funds from the recordkeeping provides a better chance of maintaining optimal investment choices and optimal investment performance over time for the plan members' accounts. Unfortunately, there is not a broad range of choices for fully unbundled arrangements for small employers.

The most *bundled* arrangement involves engaging one vendor for all four categories. Most DC vendors' programs bundle categories 1 through 4(b), leaving the employer to decide whether to engage an independent advisor for category 4(c) or leave that to the single vendor as well. Many bundled vendors may not even permit an alternative version of the fund list, forcing the employer to terminate the entire relationship to rid the plan of less-than-desirable fund offerings. The most bundled arrangement relieves the plan fiduciaries of more day-to-day responsibilities. However, it leaves the most opportunity for conflicts of interest and is harder to unbundle later because the plan is locked in with all the services.

Small employers can consider a *bundled* vendor with a wide range of investment funds that also leaves latitude for employer participation in selection of the pre-determined list of funds and some flexibility in replacing them as needed. Under that arrangement, an independent investment consultant can assist the employer or board in the discharge of the fiduciary duties it has in the selection, monitoring and replacement of investment options made available to plan members.

References

Several Best Practices Regarding Retirement and Benefits:

<http://www.gfoa.org/best-practices>

Annual Conference and School of Government Finance Materials:

www.fgfoa.org

Florida Retirement System:

<http://FRS.myflorida.com>

Chapter [112](#), F.S.:

Public Officers and Employees: General Provisions

Chapter [175](#), F.S.:

Firefighter Pensions

Chapter [185](#), F.S.:
Municipal Police Pensions

| Chapter 60T-1, F.A.C. Local Retirement Systems:
<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=60T-1>

Section 19 – Revenues

Overview

Local governments generate revenues from a wide range of sources. The authority for generating revenues is derived from the State Constitution, home rule authority, or Florida law. The Florida EDR annually publishes a [Local Government Financial Information Handbook](#) (which references most of the revenue sources available to local governments). Some of the major revenue types for local governments in Florida are discussed below.

Revenues Authorized by the State Constitution and State Law

Ad Valorem Taxes – Ad valorem taxes on property are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of non-exempt properties and the collection of county, municipal, school board, and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. State laws regulating tax assessments are also designed to assure a consistent property valuation method statewide.

Except for voted levies, Section 9(b), Art. VII, of the State Constitution permits counties and municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). Additional taxes may be levied by counties providing municipal services. Only certain special districts are authorized to levy taxes. The tax levies are established prior to October 1st of each year, and the County Property Appraiser incorporates the millage into the local tax roll. All property is reassessed according to its fair market value as of January 1st of each year. Each assessment roll is submitted to the DOR's Executive Director of the Florida Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of state statutes.

All unpaid taxes on real and tangible personal property become delinquent and liens are attached on April 1st of the year following the year in which taxes were assessed. Procedures for the collection of delinquent taxes are provided in state law.

State-Shared Revenues – The Florida Legislature has passed several laws providing for the sharing of fees and taxes assessed by the state with counties and municipalities, including sales and use taxes, fuel taxes, alcoholic beverage license taxes, cigarette taxes, and alternative fuel user decal fees. For many of these shared revenues, the authorized use is at the local government's discretion. However, some shared revenues, such as fuel taxes, are authorized for specific purposes. The category of state-shared revenues includes the following sources, which are discussed in greater detail in the [Local Government Financial Information Handbook](#):

- *Alcoholic Beverage License Tax*
- *Cardroom Revenues*

- *Constitutional Fuel Tax*
- *County Fuel Tax*
- *County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax Collections)*
- *Distribution of Sales and Use Taxes to Counties*
- *Emergency Management Assistance*
- *Enhanced 911 Fee*
- *Fuel Tax Refunds and Credits*
- *Indian Gaming Revenues*
- *Insurance License Tax*
- *Intergovernmental Radio Communication Program*
- *Local Government Half-Cent Sales Tax Program (Derives Funding from Separate Transfers of Net Sales Tax Proceeds)*
- *Miami-Dade County Lake Belt Mitigation Fee*
- *Miami-Dade County Lake Belt Water Treatment Plant Fee*
- *Mobile Home License Tax*
- *Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3653 Percent of Sales and Use Tax Collections and Net Collections from the Municipal Fuel Tax)*
- *Oil, Gas, and Sulfur Production Tax*
- *Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments*
- *Phosphate Rock Severance Tax*
- *State Housing Initiatives Partnership Program*
- *Support for School Capital Outlay Purposes*
- *Vessel Registration Fee*

Home Rule Authority Revenues

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity.

Proprietary Fees – Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. The guiding legal principle is that the imposed fee is reasonable in relation to the government-provided privilege or service or that the fee payer receives a special benefit. Local governments may impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility

business. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the term of the franchise agreement. Typically, the franchise fee is calculated as a percentage of the utility's gross revenues within a defined geographic area. User fees are imposed to recoup the costs of providing a service or a facility to the public. Local governments cannot impose a user fee higher than the cost. Local governments charge customers fees for the utility services provided. Utility fees may include a reasonable profit that can be used for purposes other than providing utility services.

Regulatory Fees – Regulatory fees are imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of such regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. Two principles guide the use and application of such fees: (1) the imposed fee cannot exceed the cost of the regulatory activity, and (2) the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed. In terms of fiscal impact to local governments and school districts, impact fees are the most significant.

Special Assessments – Special assessments are often used to fund major capital facility projects, such as utility infrastructure and expansion as well as general operations. As established by Florida case law, two requirements exist for the imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided, and (2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax, which is levied for the general benefit of residents and property rather than for a specific benefit to property.

Revenues Authorized by the Legislature

The legislature has authorized certain revenue sources for local governments through legislation providing authority for local governments to assess a tax or fee:

- *Communication Services Tax*
- *Convention Development Taxes*
- *Discretionary Surtax on Documents*
- *Fines and Forfeitures*
- *Green Utility Fee*
- *Gross Receipts Tax on Commercial Hazardous Waste Facilities*
- *Highway Safety Fees - Red Light Cameras*
- *Insurance Premium Tax*
- *Local Business Tax (Including the Panama City and Panama City Beach Merchant License Tax)*
- *Local Discretionary Sales Surtaxes*

- *Local Option Food and Beverage Taxes*
- *Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)*
- *Municipal Pari-mutuel Tax*
- *Municipal Parking Facility Space Surcharges*
- *Municipal Resort Tax*
- *Public Service Tax*
- *Tourist Development Taxes*
- *Tourist Impact Tax*

Some of these revenue sources are discussed below.

Discretionary Sales Surtax – The discretionary sales surtax (DSS) may be adopted by Florida counties and applies to most transactions subject to sales tax, specifically on the first \$5,000 on any one item of tangible personal property. Other transactions subject to DSS are not capped. The selling dealer must collect the surtax in addition to Florida’s general sales tax of 6%. The discretionary sales surtax is based on the rate in the county where taxable goods or services are delivered and ranges from a combined surtax of 0.5% to a 2.5% maximum. A few counties do not impose the surtax. The DOR distributes the discretionary sales surtax collected back to the counties that levy the surtax. Counties use these funds to help pay for local authorized projects or distribute these funds and a portion of general sales taxes among the local municipalities in revenue sharing arrangements. DSS categories include: (1) Charter County and Regional Transportation System Surtax, (2) Local Government Infrastructure Surtax, (3) County Public Hospital Surtax, (4) Voter-Approved Indigent Care Surtax, (5) Small County Surtax, (6) Indigent Care and Trauma Center Surtax, (7) School Capital Outlay Surtax, (8) Emergency Fire Rescue Services and Facilities Surtax, and (9) and Pension Liability Surtax. In accordance with Section [212.055\(2\)](#), F.S., municipalities need to review interlocal agreements with counties in local jurisdictions as to any restrictions governing category of expenditures authorized to be incurred for payment with the Discretionary Sales tax revenue proceeds (i.e., infrastructure expenditures only). DSS rates are published by the DOR on Form DR-15DSS. Currently DSS rates may be implemented or changed effective January 1 of each year and must terminate only on December 31 of a given year (with rare exceptions). DSS is only authorized by enactment or amendment by voter referendum during a general election. At least 180 days before a referendum is held, a performance audit of the program associated with the proposed surtax must be performed in accordance with Section [212.055\(11\)](#), F.S.

Local Option Fuel Taxes – Levied on each gallon of fuel sold within a county’s boundaries, the tax is collected by the state and remitted back to the originating county. Counties are required to share some of these proceeds with municipalities residing in the county.

Local Business Taxes – Historically known as occupational license fees, but recently classified as business taxes, these taxes grant the privilege of engaging in a business or

Commented [A26]: What was the reason for only discussing the following revenue sources and not any of the other revenue sources listed under the Revenues Authorized by the Legislature heading?

Commented [A27R26]: Not sure, this predates me. I am not sure the list is complete either. Maybe we can take this one up for next year?

profession within the local government's boundaries. This tax is billed annually and remitted to the local government directly.

Fines and Forfeitures – Local governments are authorized to issue fines for violations of local laws, such as overdue parking or for unsafe structures, and may acquire property as a result of such actions.

Federal and State Grants

Federal and state assistance programs are available to local governments for a myriad of areas, including, housing and urban development, and community development, as listed in the [Catalog of Federal Domestic Assistance Listings by Assistance Listing Number \(CFDAALN\)](#) or the Catalog of State Financial Assistance (CSFA). The federal government's one stop shop for federal grants is [SAM.gov | Assistance Listings](#)www.grants.gov. The Florida CSFA is located here: <https://apps.fdfs.com/fsaa/catalog.aspx>

Commented [A28]: To reflect change in terminology.

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Financial Reporting Issues

For many entities, property taxes have traditionally been the largest *general revenue* source. In addition to ad valorem taxing authority, funds are generated from a variety of other areas. Revenues from charges for services, grants (federal, state), and contributions are known as *program revenues*. Both *general* and *program* revenues are further segmented for financial reporting purposes into two categories, governmental activities, and business type activities. Governmental activities generally refer to taxes and other intergovernmental revenues while business type activities include operations that intend to recover all or most their associated costs through user fees and charges, more closely aligned with that of commercial business enterprises.

Revenues generated by fees and charges for typical governmental services, such as public safety, transportation, parks and recreation, and economic development, are classified as *governmental activities*. Some local governments also provide essential services to their residents that are classified as *business type activities*, such as electric or water delivery, and sewer and sanitation services, or operate a civic or sports facility.

References

Local Government Financial Information Handbook, Florida Office of Economic and Demographic Research:

<http://edr.state.fl.us/Content/local-government/reports/>

Source to find and apply for federal grants:

[SAM.gov | Assistance Listings](http://www.grants.gov/)<http://www.grants.gov/>

Commented [A30]: Web site moved.

Governmental Accounting, Auditing, and Financial Reporting
Stephen J. Gauthier, Government Finance Officers Association

Tax information for local and county officials, Florida Department of Revenue:

[Florida Dept. of Revenue - Property Tax - Local Officials \(floridarevenue.com\)](http://floridarevenue.com)

Florida Municipal Official's Manual, Florida League of Cities:

<https://www.floridaleagueofcities.com/research-resources/florida-municipal-officials-manual>

Uniform Accounting System Manual, Florida Department of Financial Services, Bureau of Local Government:

<http://www.myfloridacfo.com/Division/AA/Manuals/UASManual-9-26-2014.pdf>

https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/localgov/2021-2022-uas-manual.pdf?sfvrsn=7359c98f_2

Creating a Revenue Control Management Policy, Government Finance Officers Association Best Practices:

<https://www.gfoa.org/materials/revenue-control-policy>

Accounting and Financial Reporting Best Practices:

<https://www.gfoa.org/best-practices/accounting-and-financial-reporting>

Section 20 – Risk Management

Overview

All organizations are subject to liability and claims from a variety of risks arising from torts, property damage, errors and omissions, injury to employees arising from unsafe conditions or hazards in the workplace, and natural disasters. Risk management encompasses identifying risks, evaluating potential losses, and ultimately planning and developing a risk management program to mitigate these risks to an acceptable level. The importance of risk management has grown steadily in recent years for various reasons, including increased use of technology and higher litigation costs.

Local governments face unique risk challenges. Unlike many business organizations, local governments provide facilities and services for all residents of a given area. Additionally, the nature of some of the services provided, such as public safety, can be considered high-risk areas, which could make obtaining adequate insurance coverage difficult or cost-prohibitive. Additionally, each community has unique risk attributes that might not be a risk area for other communities. For example, two seaside communities might exhibit similar risk profiles, except one operates a seaport facility with petroleum storage. Given the heightened awareness of terrorism on domestic soil, the seaport community would possess a very different risk profile. Consequently, a comprehensive risk management program is a vital component of a local government's administration. For some local governments, this responsibility and other insurance-related matters often falls to the finance department.

To implement a risk management program, the local government must establish written risk management policies and procedures that identify the local government's goals and individuals responsible for carrying out risk-related functions, and contain guidelines for making decisions about fundamental activities. Reviewing and updating a local government's overall risk assessment and insurance coverage can help ensure that the entity maintains the best mix of risk mitigation for the lowest possible cost to taxpayers.

Identifying Risks

The first step in creating an organization-wide risk management program starts with a comprehensive risk assessment, including identifying risks to understand the sources, types, and likelihood of risk. At a minimum, exposure to risks should be identified in the following areas:

- Economic environment (market trends).
- Internal environment (attitude of individuals towards risk).
- Legal environment (laws and legal procedures).
- Operational environment (day-to-day activities).
- Physical environment (e.g., natural disasters).
- Political environment (legislative activity, elections).
- Social environment (socio-economic composition of the community).

In most cases, such an assessment already exists; however, periodic re-assessment will provide a more current and accurate risk profile, reflecting the ever-changing risk environment. The purpose of this process is to ensure that all areas of significant risk have been identified and addressed, and that insurance coverage is adequate to meet potential claims.

Evaluating Potential Losses

To determine the level of coverage necessary for a given area, it is helpful to understand how the entity values particular assets. For instance, it wouldn't make sense to insure a new civic center from hurricane damages for significantly more than the cost to construct such a facility. Additionally, understanding the entity's liability profile and recent claims experience will also provide guidance on the correct level of coverage to consider. This can be accomplished by tracking the frequency and severity of claims, including such information as the number of open claims, the amount paid out, and the amount reserved.

Florida law provides most Florida local governments with some relief from liability claims. Section [768.28](#), F.S., makes it more difficult to collect on liability claims from a local government as well as setting approval and limitation terms on potential claims. If claims exceed specific thresholds (\$200,000 per individual claim/\$300,000 aggregate of all claims from common incident), the law requires approval by the Florida legislature before a claim can be paid.

Developing a Risk Management Plan

Based upon a completed assessment and a thorough understanding of the local government's risk profile, a risk management plan should be developed. A wide range of solutions are available to communities to combat each community's risk exposures. These include:

- *Loss Prevention and Control* – This involves education and training to employees to raise awareness of safety issues and other workplace hazards that can result in loss. It also involves instituting routine inspection programs that detect, deter, or prevent unsafe conditions or practices that can result in accidents, theft, property damage, or other loss.
- *Risk Transfer* – This involves acquisition of insurance, either directly by the local government or requiring others to do so contractually (e.g., construction contractor). Insurance can be obtained directly by local governments through:
 - *Traditional Insurance Coverage*: Many insurance carriers provide property damage and liability coverage policies for local governments. Chances are an all-encompassing policy can be formulated for your entity. To reduce insurance company credit risks, it is advisable to deal with established A. M. Best Company rated "A" insurance companies.

- Public Entity Risk Pools: Government associations may offer members participation in a variety of risk pools, which provide the opportunity to participate with other local governments and diversify self-insurance coverage geographically.
- Self-Insurance – This involves the local government assuming the risk for the financial responsibility for all or some losses. Depending on the size of the local government and/or the assessed level of risk exposure for a given area, self-insurance can be an effective method of increasing coverage at reduced costs. Many commercial businesses and local governments currently provide self-insurance coverage or financial reserves for significant risks, such as workers compensation, property, and liability exposures. Past claims experience, premium payments, and necessary coverage levels will assist in determining whether in house coverage would be a cost-effective alternative. Self-insurance coupled with catastrophic insurance coverage for claims over a certain amount could provide the best mix of coverage for some local governments.
- Risk Avoidance – This involves a local government avoiding the provision of specific services if the risk management costs are excessive. For example, a local government may decline adding a swimming pool in a recreational area.

References

Accounting for Insurance, Governmental Accounting, Auditing, and Financial Reporting, Stephen J. Gauthier, (2005) Government Finance Officers Association

Government Finance Officers Association, Risk Assessment Best Practices:
[Risk Assessment \(gfoa.org\)](http://www.gfoa.org)

Reinsurance, A.M. Best Company:
<http://www.ambest.com/>

Risk Management, Alabama Municipal Insurance Corporation, Municipal Workers Compensation Fund, Inc.:
<https://www.losscontrol.org/risk-management-review.html>

Section 21 – Strategic Planning

Overview

Strategic planning is a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate, and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organizations mission, and achieve consensus on strategies and objectives for achieving that mission.

Strategic planning is about influencing the future rather than simply preparing or adapting to it. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. While it is important to balance the vision of community with available resources, the resources available should not inhibit the vision. The organization's objectives for a strategic plan will help determine how the resources available can be tied to the future goals. An important complement to the strategic planning process is the preparation of a long-term financial plan, prepared concurrently with the strategic plan. A government should have a financial planning process that assesses the long-term financial implications of current and proposed policies, programs, and assumptions. A financial plan illustrates the likely financial outcomes of courses of actions.

Strategic planning for public organizations is based on the premise that leaders must be effective strategists if their organizations are to fulfill their missions, meet their mandates, and satisfy their constituents in the years ahead. Effective strategies are needed to cope with changed and changing circumstances, and leaders need to develop a coherent and defensible context for their decisions. National Advisory Committee on State and Local Budgeting (NACSLB) Recommended Practices provide a framework for financial management, which includes strategic planning.

The GFOA recommends that all governmental entities use some form of strategic planning to provide long-term perspective for service delivery and budgeting.

Steps to Establishing a Strategic Plan:

- **Initiate the Strategic Planning Process** – It is essential that the strategic plan be initiated and conducted under the authorization of the organization's chief executive (CEO), either appointed or elected. Inclusion of other stakeholders is critical, but a strategic plan not supported by the CEO has little chance of influencing an organization's future.
- **Prepare a Mission Statement** – The mission statement should be a broad but clear statement of purpose for the entire organization. One of the critical uses of a mission statement is to help an organization decide what it should do and, importantly, what it should not be doing. The organization's goals, strategies, programs, and activities should logically cascade from the mission statement.

- Assess Environmental Factors – A thorough analysis of the government's internal and external environment sets the stage for an effective strategic plan. A frequently used methodology for conducting an environmental assessment is a "SWOT" (Strengths, Weaknesses, Opportunities, Threats) analysis. Strengths and weaknesses relate to the internal environment, while analysis of opportunities and threats focuses on the environment external to the organization.

Local, regional, national, and global factors affecting the community should be analyzed, including: (a) economic and financial factors, (b) demographic trends, (c) legal or regulatory issues, (d) social and cultural trends, (e) physical (e.g., community development), (f) intergovernmental issues, and (g) technological change.

Also, a government should develop mechanisms to identify stakeholder concerns, needs, and priorities. Among the mechanisms that might be employed to gather such information are: (a) public hearings, (b) surveys, (c) meetings of community leaders and citizens interest groups, (d) meetings with government employees, and (e) workshops for government administrative staff and the legislative body.

- Identify Critical Issues – Once the environmental analysis has been completed, the next step is to use the resulting information to identify the most critical issues. Issue recognition should reflect stakeholder concerns, needs, and priorities as well as environmental factors affecting the community.
- Agree on a Small Number of Broad Goals-Strategic Priorities(6-8)– These written goals-strategic priorities can be considered your pillars that should address the most critical issues facing the community. It may be necessary to define goals among these strategic priorities among goals to improve their usefulness in allocating resources.
- Develop Strategies to Achieve Broad Goals-Strategic Priorities– Strategies-Goals are ways to influence the environment to meet the broad goalsstrategic priorities. A single strategy-goal may relate to the achievement of more than one goalstrategic priority. There should be a relatively small number of specific strategies-goals developed to help choose among services and activities to be emphasized. Use of flowcharts or strategy mapping is encouraged in the design of strategiesgoals. To optimize success of these strategiesgoals, opportunities should be provided for input from those who will be affected.
- Create an Action Plan – The action plan should be created by the employees who are closest to the work needing to be completed. The action plan describes how strategies goals will be implemented and includes activities and services to be performed, associated costs, designation of responsibilities, priority order, and time frame involved for the organization to reach its strategic goalspriorities. The key to enabling an organization There are various long range planning mechanisms available to enable organizations to clarify their vision and strategy and translate them into action is organizational engagement. Careful thought should be given to the common issue

[of government organizations working in silos. Successful implementation requires breaking silos and establishing intentional collaborative teams-](#)

- Develop Measurable Objectives – Objectives are specific, measurable results to be achieved. Objectives and their timelines are guidelines, not rules set in stone. Objectives should be expressed as quantities, or at least as verifiable statements, and ideally would include timeframes.



- Incorporate Performance Measures – Performance measures provide an important link between the goals, strategies, actions, and objectives stated in the strategic plan and the programs and activities funded in the budget. Performance measures provide information on whether goals and objectives are being met.
- Obtain Approval of the Plan – Approval from the governing body should be obtained. This will aid in their policy and budget decisions.
- Implement the Plan – Organization stakeholders ~~should~~must work together to implement the plan. [Cross Departmental Teams can be organized around each strategic priority to foster employee engagement and buy-in.](#) Moreover, the strategic plan should drive the operating budget, the capital plan, and the government's other financial planning efforts.
- Monitor Progress – Progress toward planned goals should be monitored at regular intervals. Organizations should develop a systematic review process to evaluate the extent to which strategic goals have been met.
- Reassess the Strategic Plan – Many external factors, such as the national or regional economy, demographic changes, statutory changes, legislation, mandates, and climate/environmental changes, may affect the environment and thus achievement of stated goals. To the extent that external events have long-range impacts, goals, strategies, and actions may need to be adjusted to reflect these changes. New information about stakeholder needs or results may also require changes to the plan. It is desirable to minimize the number of adjustments to longer-term goals in order to maintain credibility. However, governments should conduct interim reviews every one to three years, and more comprehensive strategic planning processes every five to ten years, depending on how quickly conditions change. Performance measure results need to be reviewed more frequently than the strategic plan.

References

GFOA Best Practice – *Establishment of Strategic Plans*:
<http://www.gfoa.org/materials/establishment-of-strategic-plans>
<https://www.gfoa.org/materials/bp-strategicplanning>

GFOA Best Practice – Performance Measures:
<https://www.gfoa.org/materials/performance-measures>

Strategic Planning for Public and Non-Profit Organizations, 4th Edition by John M. Bryson

Financing the Future Long-Term Financial Planning for Local Government by Shayne C. Kavanagh

National Advisory Committee on State and Local Budgeting-*Recommended Budget Practices: A Framework for Improved State and Local Governmental Budgeting*

Section 22 – Unclaimed Property

Overview

Local governments are required to comply with the unclaimed property provisions contained in Chapter [717](#), F.S., (Florida Disposition of Unclaimed Property Act). It is critical that local governments be aware of the specific requirements applicable to them because monetary penalties can be imposed for non-compliance.

Requirements

Section [717.113](#), F.S., provides that all intangible property held for the owner by any court, government or governmental subdivision or agency, public corporation, or public authority that has not been claimed by the owner for more than one year after it became payable or distributable is presumed unclaimed. Section [717.101\(14\)](#), F.S., defines intangible property to include items such as moneys, checks, drafts, deposits, interest, dividends, [income](#), credit balances, customer overpayments, security deposits, unpaid wages, unused airline tickets, and unidentified remittances (list not to be considered all inclusive). Section [717.115](#), F.S., provides that unclaimed wages, including wages represented by unpresented (i.e., uncashed) payroll checks, that have not been claimed for more than a year after becoming payable, are presumed unclaimed. Section [717.117\(1\)\(f\)](#), F.S., provides that any person or business association or public corporation holding funds presumed unclaimed and having a total value of \$10 or less may file a zero balance report for that reporting period and the balance brought forward to the new reporting period is zero. Also, Section [717.117\(1\)\(h\)](#), F.S., states that credit balances, customer overpayments, security deposits, and refunds having a value of less than \$10 shall not be presumed unclaimed.

Sections [717.117](#) and [717.119](#), F.S., require that funds or other property presumed unclaimed and subject to the Florida Disposition of Unclaimed Property Act be reported and simultaneously delivered to the DFS, the agency charged with the responsibility for administering the provisions of Chapter [717](#), F.S. Forms for such reports are available on the DFS's web site. The report is to be filed before May 1 of each year and shall apply to the preceding calendar year. The DFS may impose and collect a penalty of \$10 per day up to a maximum of \$500 for the failure of a local government to timely report information required by Chapter [717](#), F.S. (See Section [717.117](#), F.S., for the specific reporting requirements).

Section [717.117\(4\)](#), F.S., requires holders of unclaimed property, including local governments, to perform "due diligence" for accounts of \$50 and greater. Local governments must attempt to notify the apparent owners of the property being held that may belong to them. Failure to perform due diligence can also result in the local government being fined or penalized by the state.

Recordkeeping

- Governments should maintain sufficient information in bank reconciliations for outstanding checks to allow identification of unclaimed property as of December 31. Such information would include issue date, check number, and amount. Information about payees (full name, address, identifying number) should also be maintained to comply with the state requirements regarding due diligence and reporting.
- If the entity plans to contact vendors, employees/former employees, or other payees of outstanding checks of less than a \$50 value to determine whether the old check should be voided and a new check issued, this process should be completed prior to one year after the date the check was issued. Once the check has been outstanding for more than one year, the entity no longer has the option to reissue the check and must report the check and remit the amount in its unclaimed property report as of December 31. Entities holding accounts or checks with an individual value of \$50 or more must use due diligence in attempting to locate the owners prior to filing the report.

Bureau of Unclaimed Property

Within the DFS Division of Unclaimed Property has responsibility for the administration of Chapter [717](#), F.S. The Division has a website that contains important information including required forms, key contacts within the Division, and other relevant information to assist in complying with Chapter [717](#), F.S. DFS issues an “Unclaimed Property Reporting Instructions” manual (<http://www.myfloridacfo.com/appresources/UPMIS/HolderReporting/Reporting-Instructions-Manual.pdf>), which can be used as authoritative guidance in complying with the state’s requirements regarding unclaimed property.

Abandoned or Lost Tangible Personal Property

Section [705.103](#), F.S., prescribes the procedures required for abandoned or lost tangible personal property present on public property, such as impounded or abandoned vehicles. After performing a series of required procedures, the state or local government can retain the property, trade it to another state or local government, donate it to a charitable organization, sell it, or notify the appropriate refuse removal service.

Helpful Suggestion

It is also prudent practice for governments to periodically check the Bureau of Unclaimed Property’s website for unclaimed property that the State may be holding for the local government itself to claim.

References

Section [705.103](#), F.S.; Procedure for abandoned or lost property

Section [717.101](#), F.S.; Definitions

Section [717.113](#), F.S.; Property held by courts and public agencies

Section [717.115](#), F.S.; Wages

Section [717.117](#), F.S.; Report of unclaimed property

Section [717.119](#), F.S.; Payment of delivery of unclaimed property

Florida Department of Financial Service

<https://myfloridacfo.com/division/unclaimedproperty/home>

[y/home](#)

Section 23 – Information Technology

Overview

Information technology (IT) is most commonly used to refer to a system of computers and computer networks. IT is prevalent in local government operations of all sizes. Many government employees spend the vast majority of their workday on their computers. There are specialized software programs for just about any governmental activity or task, and large enterprise resource planning systems (ERP) that can coordinate all a government's data management needs. Employees draft correspondence on word processing software, do calculations and track management information on computer spreadsheets, and report to governing bodies with presentation software.

Employees use email, telephones, and the internet for communications, including telephony. They interface with the public through the local government's website, with other departments through fiber optic networks, and use internal and third-party secured portals for transferring money and other information.

Often these computer-assisted activities appear seamless to the users, but the computer hardware, software, networks, and processes must be installed correctly and managed properly to minimize disruptions and data loss, and to protect against unauthorized intrusion, data modification, and any other cybersecurity threats. Managing and maintaining the local government's information infrastructure is usually the responsibility of the organization's IT Department (ITD), but in small governments with no such department, it is often the responsibility of Finance.

The IT activities need support from the highest levels of the organization. Without proper funding for the maintenance of hardware, software, and the computer network, the organization risks: (1) becoming outdated, (2) data loss due to hardware failure, and (3) suffering from lack of interoperability between departments and other agencies.

Responsibilities of the Department

The ITD should provide a collaborative relationship with all departments by facilitating the identification of appropriate technology and assisting in the training and implementation of that technology. Written policies and procedures should be developed in all key IT areas. Goals and responsibilities of employees who oversee IT activities in the organization, may relate to the following areas:

- IT Management
- IT Hardware and Software Procurement
- Network Administration
- Application Installation/Development, Support, and Change Management
- Business Development
- Security

Following is a description of the duties with best practices in each of these areas.

- 1. IT Management** – The IT Director or Manager oversees IT initiatives to ensure that all technology-related projects run smoothly and align with overall organizational policy. He/she performs strategic planning and recommends action for technology-related improvements.

Best Practices:

- Nurture a relationship with the organization's chief executive.
 - Stay abreast of new developments in this ever-changing industry through conferences, publications, and blogs.
 - Do not reinvent the wheel – see what others are doing.
 - Establish and receive feedback from a user steering group.
 - Work with departments to identify and prioritize critical business processes and services.
- 2. IT Hardware and Software Procurement** – These ITD employees manage the acquisition and replacement of technology-related hardware, software, or services. They troubleshoot equipment errors and failures and handle the disposition of the equipment at the end of its useful life.

Best Practices:

- Acquire technology that aligns with organizational needs.
 - Standardize hardware and software (including upgrades and options) to minimize incompatibility and maximize cross-agency usage.
 - Centralize purchasing in IT to avoid duplication and encourage technical considerations.
 - Maintain detailed, up-to-date inventory records for all computer hardware with identification numbers, and software with required software licenses.
 - Over-write hard drives before discarding computer equipment.
- 3. Network Administration** – Here, the ITD employees manage the organization's technology backbone, i.e., its data servers and networks. They design, implement, and maintain server and network configurations, routing protocols, and storage environments. They monitor usage and loads, and implement programs to minimize system downtime. They coordinate system backup, storage, and retrieval systems. They facilitate the organization-wide design and test of disaster recovery and business continuity plans.

Best Practices:

- Develop network documentation and network change authorization procedures.
- Assign unique ID's for all users, including administrators.
- Institute system redundancies.

- Maintain an inventory of information assets (i.e., data) that classifies the data according to sensitivity and identifies where the data resides.
- Understand applicable laws and regulations surrounding the data (i.e., confidentiality requirements, sunshine laws, etc.).
- Protect inter-facility networks with a Virtual Private Network (VPN) that requires an encrypted connection.
- Consider record retention and Sunshine Law requirements.

Network Access

- Work with departments to establish new user access profiles commensurate with job responsibilities.
- Limit access to dangerous or inappropriate web sites.
- Monitor your systems (establish baselines, watch trends, intrusion detection systems, security incident logs, etc.).

Backups and Contingency Plans

- Backup regularly and test restores. Store backup media off-site (or the cloud).
- Develop a disaster recovery plan and perform training runs.
- Develop a security incident response plan.

4. Application Installation/Development, Support, and Change Management –

These ITD employees work with end users and customers to develop system needs and specifications. They research, develop/acquire, and install new software for end users. They coordinate software training and support, troubleshoot technical issues, and fine tune applications for users. They implement software updates including bug fixes, patches, enhancements and customized options.

Best Practices:

- Prohibit user software installations (installations done by IT).
- Establish and maintain a relationship with vendor support departments.
- Design Go-Live plans for major software installations.
- Coordinate adequate training on new software.
- Use an automated deployment system and log the timely installation of all software updates, patches, changes, etc.
- Use audit trails to detect unapproved changes.
- Implement change management processes that require authorization and testing.

- 5. Business Development –** These ITD employees develop databases and applications that pool, extract, and analyze data for management insight and use. They use tools like SQL databases to manage the organization's data and produce reports.

Best Practices:

- Understand user needs and data characteristics.
- Based on user needs, maximize efficiency through re-use of applicable and supported systems.

6. Security – These ITD employees design, communicate, and enforce policies and procedures to mitigate risk from internal and external data breaches and cyberattacks. They remain abreast of changes in rules and regulations pertaining to cybersecurity. They develop and implement security incident management plans. They ensure protection of private data (e.g., bank account information, social security numbers, etc.) when it resides in the organization’s systems. Securing data means securing the confidentiality, integrity, and availability of the data. There is a happy medium between security and convenience.

Best Practices:

Physical Controls

- Establish physical controls (guards, gates, cameras, and/or locks, etc.,) in buildings and server rooms.
- Make sure server areas have appropriate environmental protection such as smoke detectors, fire alarms and extinguishers, and uninterrupted power supplies.

Network Security

- Add a firewall between the internet and the network, and ensure it is monitored and updated. Ensure that access to the firewall or router is password protected.
- Employ website filters and scans.
- Utilize a centrally-managed anti-virus system with regular automatic updates.
- Install intrusion prevention systems and/or anti-malware software (e.g., ransomware or multi-factor authentication (MFA)) to minimize system criminal attacks.
- Draft incident management policies and procedures (to prevent an incident from becoming a disaster).

Perform vulnerability scans or penetration testing (or outside security audit). Institute procedures for encrypting proprietary information.

Banking and Customer Interfaces

- Only transfer private data over secure networks, e.g., VPN’s with appropriate encryption technology.
- Use wired networks only for banking transactions and online access.
- Use Payee Positive Pay and “dual authorizations” and/or build layered-defense mechanisms for online banking transactions.

- Monitor bank activity daily.
- Carefully check ACH/direct deposit authorization forms and change requests and verify them with authorized vendor representatives by telephone to minimize fraud risk.

Ensure systems are in compliance with banking institution's compliance requirements, including PCI compliance for merchant services.

End Users

- Provide user security education and awareness training.
- Remove/change default passwords.
- Require complex passwords for all users, changed regularly. Consider the need for multifactor authorization.
- Remove access credentials at an employee's termination or transfer.
- Institute relatively short session time-outs.
- Limit/control super user privileges and the use of shared accounts.
- [Follow the principle of least privilege where a user's access should be limited to the specific data, resources and applications needed to complete their work.](#)

Perform periodic reviews of user access for segregation of duties conflicts [and to ensure user access follows the principle of least privilege.](#)

Ensure the organization's policies and procedures are in compliance with federal, state and local legislation pertaining to cybersecurity including Section 112.22, F.S. (recently created by Laws of Florida Chapter 2023-32), which requires governments to block all prohibited applications on any government-issued devices.

- In Florida, Section [282.318](#), F.S., also known as the "State Cybersecurity Act", sets forth the standards and processes for assessing state agency cybersecurity risks and determining appropriate security measures.
- Although Section [282.318](#), F.S., does not specifically apply to local governments, some of the requirements constitute good business practice voluntary measures to mitigate cybersecurity risks.
- Section [282.318](#), F.S., was amended in 2022 (Laws of Florida Chapter 2022-220 / HB 7055). Key amendments to Section [282.318](#), F.S., include, but are not limited to, requirements for State agencies to:
 - Report cybersecurity and ransomware incidents.
 - Provide cybersecurity training.
 - Require after-action and other reports.
 - Prohibit certain entities from paying or otherwise complying with ransomware demands.

Commented [A31]: Added this to reflect new FS created by Chapter 2023-32, LOF.

Security – Defense in Depth

Defense-in-depth refers to the implementation of multiple layers of security to protect data, networks, and systems. Building successive layers of defense mechanisms can reduce the risk of a successful attack by someone with malicious intent. There is no single control that can be used to adequately protect against sophisticated threats. A combination of controls is needed.

Size of the Department

The size of an ITD should be proportional to the size of the organization. The more users and data on the information infrastructure, the more individuals are needed to manage those users and data. In a small organization, one qualified individual may be able to handle all the above responsibilities. Lacking a qualified individual, the organization can retain an outside consultant or utilize managed services, but should do so under a carefully written contract. A benefit of using an outside consulting firm may be access to individuals with varied experiences in the above areas.

Finance Involvement

The organization's finance team should understand the IT operations, whether or not there are IT specialists on the organization's team. A background in IT is not necessary to ask questions about key IT internal controls and understand the answers. Extensive IT knowledge is not necessary to perform extensive procedures (e.g., review documents or reports) that can corroborate these answers. The finance team should work with IT to develop and fully test all financial reports. An evaluation of the financial software systems should be a component of the annual external audit.

Federal and State Resources for Information Technology

[The State of Florida Digital Service \(FL \[DS\]\) was established in 2020 to help state government deliver better services and improve transparency through design and technology.](#)

[FL \[DS\] is the lead entity responsible for establishing standards and processes for assessing state agency cybersecurity risks and determining appropriate security measures. The FL \[DS\] website features useful information pertaining to cybersecurity, such as a Local Government Cybersecurity Resource Packet, and information on Cybersecurity grants and cybersecurity incident response.](#)

[The Cybersecurity & Infrastructure Security Agency \(CISA\) is the is the operational lead for federal cybersecurity and the national coordinator for critical infrastructure security and resilience. Through the Infrastructure Investment and Jobs Act of 2021, Congress established the State and Local Cybersecurity Improvement Act, which established the State and Local Cybersecurity Grant Program. CISA is the program management subject-expert in cybersecurity related issues. The CISA website provides resources to local governments on the State and Local Cybersecurity Grant Program.](#)

References

Commented [A32]: Per Ted: Should we also add language describing the Federal Government's State and Local Government Cybersecurity Grant Program and adding a link to that website (see <https://www.cisa.gov/state-and-local-cybersecurity-grant-program>)?

Commented [A33R32]: Per Ted: The added paragraph addressed my question. See minor grammar correction.

Commented [A34]: Per ted: Federal is capitalized in other places in this document

Fiber Optics:

<https://citesspeak.org/2018/06/05/small-cities-use-fiber-infrastructure-to-decrease-digital-divide/>

Florida League of Cities:

<https://floridaleagueofcities.com/social-media>

Florida Local Government Information Systems Association:

<http://www.flgisa.org>

Florida Municipal Communicators Association (for government in the sunshine):

<http://fmcaonline.com/training/social-media/>

Free Cyber Self-Assessment Checklist:

<https://www.glatfelterpublicentities.com/Portals/0/Cyber-Self-Assessment.pdf>

Manual – IT Governance and organization self-assessment:

<http://www.osc.state.ny.us/localgov/pubs/lgmg/itgovernance.pdf>

Security Training:

<https://www.cisecurity.org/>

Spiceworks Best Practices and General IT Forum:

<https://community.spiceworks.com/best-practices?crumb=true>

Florida Digital Service (FLIDS):

<https://digital.fl.gov/about/>

Cybersecurity & Infrastructure Security Agency (CISA):

<https://www.cisa.gov/>

CISA State and Local Cybersecurity Grant Program:

<https://www.cisa.gov/state-and-local-cybersecurity-grant-program>

Section 24 – Grants

Overview

Grants are an attractive source of funding for local governments to fund programs and services when other sources of revenue are declining or otherwise unavailable. Grants that are received from other governmental entities and/or private foundations often have specific compliance rules along with specialized reporting requirements. It is the responsibility of both the Grants Manager and Finance personnel to ensure that all requirements are met. If the specific requirements are not met, negative consequences could occur. It is recommended that grant recipients not only have a grant policy in place, but also procedures for grant administration, internal controls for grants, and establish a grants administration oversight committee.

Grants Policy

Since grants often commit a government to financially maintain a program or asset after the grant period, a grants policy should have been adopted and implemented prior to applying for a grant. The GFOA has issued a best practice, "[Establishing an Effective Grants Policy](#)", which outlines what the policy should contain. The policy should contain the following components: (1) grants identification and application, (2) strategic alignment, (3) funding analysis, (4) evaluation prior to renewal or grant continuation, and (5) administrative and operational support.

Commented [A35]: Inserted link to document

Post Grant Award

According to the GFOA's best practice on Grants Administration, local governments should develop processes that establish awareness that grants come with specific and significant requirements and that this awareness should be maintained throughout the life of the grant. On many occasions both the Grant Manager and Finance Manager work together to ensure the efficiency of grant administration. In smaller governments, these are often combined.

Many procedures of grant management and finance management overlap, such as developing procedures for cash management, record keeping, audit requirements, reporting requirements, and communication with grantor agency and in-house personnel.

One important aspect of grant administration is the development of proper internal controls. [The GFOA has a recommended best practice on Internal Controls for Grants](#) which ensure that the grant resources are being utilized effectively and efficiently, assets purchased or developed with the grant resources are being safeguarded properly and the grant resources are being utilized in compliance with appropriate laws and

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regulations. A resource to aid in the development of those internal controls is the Committee of Sponsoring Organizations (COSO), and the Internal Control-Integrated Framework which includes: Control Environment, Risk Assessment, Control Activities, Information, Communication, and Monitoring.

To aid in complying with all the complex requirements some grant programs set forth, the GFOA has recommended the establishment of a Grants Administration Oversight Committee. The issued best practice outlines who should be a member of the committee and its duties. This recommendation is made so that a local government does not experience the negative consequences of not complying with all of the conditions and requirements of a grant from acceptance to expiration.

Audit Compliance

[The OMB has published Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.](#) [OMB issued amended guidance with and effective date of October 1, 2024.](#) The GFOA has issued a best practice recommendation on OMB Uniform Guidance that state and local governments need to take appropriate steps to ensure that they comply with the Uniform Guidance.

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Commented [A38]: Inserted amended language and link to the guidance.

The Yellow Book is another source of auditing standards published by the GAO. Some grant programs, due to the amount of the grant award, will require a single audit to be performed. As of 2020~~4~~, the audit threshold amount is ~~\$750,000~~[1,000,000](#). However, some grants may have specific language that require an audit regardless of any dollar threshold.

The Florida Single Audit Act, Section [215.97](#), F.S., establishes state audit and accountability requirements for state financial assistance provided to non-state entities. The Legislature found that while federal financial assistance passing through the state to non-state entities was subject to mandatory federal audit requirements, significant amounts of state financial assistance was being provided to non-state entities that was not subject to audit requirements that paralleled federal audit requirements. Accordingly, the intent of the Florida Single Audit Act is that state audit and accountability requirements, to the extent possible, parallel the federal audit requirements. The audit threshold amount ~~is also currently remains at~~ [\\$750,000](#); [however, the Auditor General shall review the threshold and may recommend changes in the annual report submitted to the Legislature.](#)

References

GFOA Best Practice – Internal Control Grants:
<https://www.gfoa.org/materials/internal-control-for-grants>

GAO Auditing Standards:
<https://www.gao.gov/assets/700/693136.pdf>

GFOA Best Practice – Grants Administration:
<https://www.gfoa.org/materials/grants-administration>

GFOA Best Practice – Establishing Effective Grants Policy:

<https://www.gfoa.org/materials/establishing-an-effective-grants-policy>

GFOA Best Practice – Establishing a Grants Administration Oversight Committee:

<https://www.gfoa.org/materials/establishing-a-grants-administration-oversight-committee>

Committee on Sponsoring Organizations:

<https://www.coso.org/SitePages/Home.aspx>

Florida Department of Financial Services Single Audit:

<https://apps.fldfs.com/fsaa/>

Florida Administrative Code:

<https://www.flrules.org/>

U.S. OMB Uniform Guidance:

https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Florida Single Audit Website:

<https://apps.fldfs.com/fsaa/>

2024 Legislative Summary Local Government Finance



**Florida Government Finance
Officers Association**

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I. PASSED BILLS

i. Affordable Housing

Ch. 2024-188, L.O.F., (CS/CS/SB 328 (Calatayud)) amends various provisions of the Live Local Act (Act) passed during the 2023 Regular Session. The bill:

- Adjusts the floor area ratio and height allowances, as well as parking requirements of developments authorized under this subsection. More specifically, the bill preempts a county or municipality from restricting the floor area ratio of a proposed development below 150% of the highest currently allowed floor area ratio on any land where development is allowed. The height of a proposed development, for which two or more sides are adjacent to certain parcels zoned for single-family residential use, is limited to 150% of the tallest building on any adjacent property, the highest currently allowed height for the property provided in the country's land development regulations, or three stories, whichever is highest.
- Mandates reducing a county or municipality's parking requirements by at least 20% for a proposed development located within one-half mile of a major transportation hub or having parking available for use by residents of the proposed development within 600 feet.
- Eliminates county or municipality parking requirements for proposed mixed-use residential developments within an area recognized as a transit-oriented development or area.
- Prohibits qualifying developments within one-quarter mile of a military installation from utilizing the Act's administrative approval process and exempts certain airport-impacted areas from the Act's provisions. The bill requires a county or municipality to maintain on its website a policy containing procedures and expectations for administrative approval pursuant to this subsection.
- Appropriates \$100 million in nonrecurring funds to the State Housing Trust Fund for the implementation of the Florida Hometown Hero Program.

Effective date: Upon becoming law.

ii. Alternate Mobility Funding Systems

Ch. 2024-266, L.O.F., (CS/HB 479 (Robinson)) revises and provides additional guidance concerning the use of mobility plans and the collection of mobility fees. The bill:

- Provides definitions for "mobility fee" and "mobility plan" for use within the Community Planning Act.
- Requires that the agreement for the applicant to pay for or construct its proportionate share of the required improvement must provide that the applicant's project shall be considered to have mitigated its transportation impacts and be allowed to proceed if the applicant has paid or constructed its proportionate share of the required improvement. The applicant has satisfied all other local government development requirements for the project.

- Provides that, in scenarios where both a county and a municipality charge an overlapping transportation-related impact fee or mobility fee, only those counties and municipalities would be required to execute an interlocal agreement to address the extra-jurisdictional impacts of new development by October 2025, or face a reduction in fees and additional administrative requirements.
- Provides requirements for the interlocal agreements.

Concerning impact fees, the bill provides that local governments adopting and collecting impact fees by ordinance or resolution must use localized data available within four years of the current impact fee update and that the new study must be adopted within 12 months of the initiation of the impact fee study if the local government increases the impact fees. The bill also:

- Prohibits local governments from charging for transportation impacts if they are not the local government that is issuing a building permit, requires that local governments collect for extra-jurisdictional impacts if they are issuing building permits, and prohibits local governments from assessing multiple charges for the same transportation impact.
- Provides that the holder of any transportation or road impact fee credits granted under ss. 163.3180 or 380.06, F.S., or otherwise that existed before adopting an alternative transportation system is entitled to the full benefit of the credit balance if a local government establishes an alternative transportation system.

Effective date: October 1, 2024.

iii. Annual Inflation Adjustment to Homestead Exemption

Ch. 2024-261, L.O.F., (CS/HJR 7017 and CS/HB 7019 (Buchanan)) proposes an amendment to the constitution to authorize the Legislature to require an annual adjustment to the value of the second \$25,000 homestead exemption (the amount above \$50,000 of assessed value). The constitutional amendment must be approved by at least 60% of electors at the November 2024 general election and take effect on January 1, 2025. The annual inflation adjustment to the \$25,000 exemption on assessed value for all levies, other than school district levies, and any future similar exemptions added to the constitution must be adjusted only when the inflation growth is positive. Fiscally constrained counties (29 of them), and municipalities in those counties can apply with the Department of Revenue for reimbursement of lost revenue due to this law. The fiscal impact on local governments will be reduced ad valorem revenues by the amount of CPI on homestead properties.

Effective date: The date of the amendment to the State Constitution proposed by HJR 7017 or a similar joint resolution having substantially the same specific intent and purpose if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.

iv. **Building Regulations**

Ch. 2024-191, L.O.F., (CS/CS/CS/HB 267 (Esposito)) makes several changes that impact the Florida Building Commission or local governments. Changes impacting local governments include:

- Amends s. 553.791, F.S., regarding the use of a private provider to provide building code inspection services, as follows:
 - o If the private provider is a person licensed as an engineer under ch. 471, F.S., or an architect under ch. 481, F.S., the local building official must issue a requested building permit or provide a written notice regarding plan deficiencies within ten business days after receipt of the permit application. If the local government fails to provide the written notice within ten business days, the permit application is to be “deemed” approved and the permit must be issued on the next business day.
 - o A local government may not audit the performance of building code inspection services unless it creates a manual for standard operating audit procedures for the local building code enforcement agency's internal inspection and review staff, which includes certain specified elements.
 - o The private provider audit procedures manual must be made available to the public in print and on the local government’s website.
 - o Private provider audits must comply with the procedures manual, and audit results must be made available to the public for the prior two quarters.
- Amends s. 553.792, F.S., regarding building permit applications, as follows:
 - o Requires local governments to approve, approve with conditions, or deny a complete and sufficient permit application within certain specified timeframes, depending on the nature of the permit.
 - o Prohibits a local government from requiring a waiver of the timeframes as a condition to review the application for a building permit.
 - o Reduces the timeframe within which a local government must notify an applicant that additional information is needed to 5 business days (previously was ten days) after receiving the application.
 - o Specifies circumstances under which a local government is not required to reduce building permit fees when the local government fails to meet a deadline specified in s. 553.792, F.S.
- Amends s. 553.80(7)(a)1., F.S., to allow local governments to use any excess permit fee funds, that it is prohibited from carrying forward to rebate and reduce fees, for technology hardware and software systems to enhance delivery.
- The expedited building permit process may result in increased costs for local government staff or contractors.

Effective date: January 1, 2025, except as otherwise expressly provided in the bill.

v. Clerks of Court

Ch. 2024-153, L.O.F., (CS/CS/HB 1077 (Botana)) amends several statutes related to the distribution of specified service charges and fees. Specifically, the bill:

- Amends s. 27.703, F.S., to require appointed capital collateral regional counsel or other appointed attorney to be paid from funds appropriated to the Justice Administrative Commission.
- Amends ss. 27.52, 27.54, 57.082, and 501.2101, F.S., to revise which trust funds certain moneys are deposited into.
- Amends s. 28.35, F.S., to allow clerks of court to utilize funding for improving court technology.
- Amends ss. 34.041 and 318.18, F.S., to reduce the amount of fees distributed to the General Revenue Fund.
- Amends s. 110.112, F.S., to eliminate state attorney and public defender reporting requirements regarding affirmative action programs.
- Amends s. 142.01, F.S., regarding the investment of moneys in the fine and forfeiture fund, requires that interest earned thereon be deposited into the Public Records Modernization Trust Fund and used exclusively for additional court-related operations and enhancements.
- Amends s. 186.003, F.S., to update the definition of “state agency” or “agency” in the state and regional planning chapter of the Florida Statutes.
- Creates s. 322.76, F.S., to authorize the establishment of the Miami-Dade County Clerk of Court Driver License Reinstatement Pilot Program.

Effective date: Upon becoming law.

vi. Continuing Contracts

Ch. 2024-204, L.O.F., (CS/CS/CS/HB 149 (Alvarez), CS/CS/SB 656 (DiCeglie)). A “continuing contract” is a contract for professional services entered into in accordance with the Consultants’ Competitive Negotiation Act between a government agency and a firm whereby the firm provides professional services to the agency for several projects. The bill increases the maximum limit for continuing contracts from an estimated per-project construction cost of \$4 million to \$7.5 million. It also directs the Department of Management Services to annually adjust the maximum allowed amount by using the change in the Consumer Price Index beginning July 1, 2025. These provisions do not apply to contracts procured by the Florida Department of Transportation subject to the federal Buy America requirements.

Effective date: July 1, 2024.

vii. Cybersecurity

Ch. 2024-99, L.O.F. (CS/CS/CS/HB 1555 (Giallombardo)) revises the Florida Center for Cybersecurity (FCFC) 's mission, goals, and responsibilities and provides that the FCFC may provide cybersecurity training, professional development, and education for state and local government employees.

Effective date: July 1, 2024.

viii. Department of Commerce

Ch. 2024-234, L.O.F., (CS/CS/SB 1420 (Burgess)) makes several changes that impact the Department of Commerce (DCM) or local governments. Changes impacting local governments include:

- Prohibits certain citizen-led county charter amendments not in effect by January 1, 2024, from preempting a development order, a land development regulation, a comprehensive plan, or a voluntary annexation.
- Provides that if the local government doesn't hold a second public hearing and adopt a comprehensive plan amendment within 180 days after the DCM provides comments, the amendment is deemed withdrawn unless extended by agreement with notice to the DCM and any affected person that provided comments on the amendment.
- Provides that comprehensive plan amendments are deemed withdrawn if the local government fails to transmit them to the DCM within 10 working days after the final adoption hearing.
- Extends the repayment period of the Local Government Emergency Revolving Bridge Loan Program from 5 to 10 years and authorizes the DCM to amend existing loans executed before February 1, 2024, to increase the loan term to a total of 10 years from the original date of execution.
- Creates a Supply Chain Innovation Grant Program within the DCM and requires the DCM, with the Florida Department of Transportation, to jointly select projects for grant awards to public or private entities for specified purposes and provides for the program to expire June 30, 2034.
- Revises the term "businesses" to include healthcare facilities and allied healthcare opportunities and revises the Workers Training Program funding priority regarding hospitals or healthcare facilities operated by nonprofit or local government entities.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

ix. Disaster Relief and Property & Sales Tax Reimbursements for Hurricane Relief

Ch. 2023-349, L.O.F., (HB 1C (Shoaf)) revises provisions related to disaster relief, including counties and municipalities impacted by specified disasters, loan programs, grant programs, appropriations, My Safe Florida Home Program, and tax relief. Among other things, the bill:

- Grants refunds of motor fuel tax or sales tax paid on certain goods or services procured due to damages related to Hurricane Idalia within certain specified counties.
- Funds applications for the My Safe Florida Home Program and directs the Department of Financial Services to stop taking applications when available funding is exhausted.
- Directs or authorizes certain State entities to provide grants or loans for hurricane repair and recovery projects within certain specified counties, funds to eligible local governments for the non-federal share of the Federal Emergency Management Agency reimbursement program, and grants to certain specified fiscally constrained counties impacted by Hurricane Idalia.
- Authorizes the Department of Commerce to extend loans made under the Local Government Emergency Revolving Bridge Loan Program from 24 months to 5 years.
- Extends the prohibition on burdensome or restrictive local building processes enacted in the 2023 session in response to Hurricanes Ian and Nicole to October 1, 2026, and specifies that such restrictions apply to certain counties and the municipalities therein.
- Creates the Agriculture and Aquaculture Producers Natural Disaster Recovery Loan Program within the Department of Agriculture and Consumer Services (DACS) to provide low-interest or interest-free loans to agricultural producers that have experienced damage or destruction from a declared natural disaster.
- Authorizes the DACS to award cost-sharing grants to assist timber landowners with site preparation and tree replanting in counties impacted by Hurricane Idalia.

Effective date: Upon becoming law; however, certain provisions are retroactive to August 30, 2023.

x. Expedited Approval of Residential Building Permits

Ch. 2024-210, L.O.F., (CS/CS/CS/SB 812 (Ingoglia)) is a comprehensive bill dealing with the expedited approval of residential building permits. The bill:

- Creates a two-step application process that would include the adoption of a preliminary plat and a final plat to expedite the issuance of building permits.
- Applies to counties with a population of 75,000 residents or more and municipalities with a population of 10,000 or more and 25 acres or more of contiguous land for residential or agricultural purposes.
- Provides that by October 1, 2024, local governments must have a system in place for expedited approval of 50% or more of building permits upon applicant request.
- Provides that by December 31, 2027, local governments must have a system in place for expedited approval of 75% or more of building permits upon applicant request.
- Allow municipalities to work with the appropriate local government agencies to issue an address and a temporary parcel identification number for lot lines and lot sizes based on the metes and bounds of the plat contained in the application.
- Requires municipalities to establish a registry of three qualified contractors to assist with plan review and processing.

- Requires applicants to have a performance bond of up to 130%.
- Requires applicants to indemnify local governments that issue the permit.
- Defines the requirements for eligibility of the development for expedited approval.

Effective date: Upon becoming law.

xi. Funding for Environmental Resource Management

Ch2024-58 (SB1638(Hutson)) dedicates funding from the Seminole Gaming Compact for the financing of conservation lands, resiliency, and clean water infrastructure. The Department of Revenue shall deposit 96% of any revenue payment received under the compact into the Indian Gaming Revenue Clearing Trust Fund. The funds deposited into the trust fund shall be distributed in varying percentages to:

- Support the wildlife corridor, including the acquisition of lands or conservation easement within the defined corridor.
- Manage uplands and remove invasive species. From these funds, amounts shall be allocated to:
 - o The Department of Environmental Protection will support land management within the state park system and implement the Local Trail Management Grant Program.
 - o The Department of Agriculture and Consumer Services for land management activities.
 - o The Fish and Wildlife Conservation Commission is responsible for land management activities, including management activities for gopher tortoises and Florida panthers.
 - o The Department of Environmental Protection for the Statewide Flooding and Sea Level Rise Resilience Plan.
 - o The Department of Environmental Protection for the Water Quality Improvement Grant Program.

The bill also defines the Local Trail Management Grant Program, which will assist local governments with costs associated with the operation and maintenance of trails within the Florida Greenways and Trails System.

Finally, the bill details certain appropriations for various ongoing projects and studies in pursuit of Environmental Resource Management.

Effective date: Upon becoming law.

xii. FRS Retirement Benefits

Ch. 2024-92, L.O.F., (CS/HB 151 (Busatta Cabrera)) provides that a retiree may be reemployed by an employer that participates in a state-administered retirement system and receive retirement benefits and compensation from that employer but may not receive both a salary from the employer and retirement benefits for six calendar months after the date of retirement. The bill also upwardly adjusts the employer contribution rates. Additionally, the bill provides

that effective July 1, 2026, the Florida Retirement System Preservation of Benefits Plan is closed to new members.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

xiii. Human Trafficking Affidavit

Ch. 2024-184, L.O.F. (HB 7063 (Overdorf)) requires that when a governmental entity (as defined by Section 287.138(1), Florida Statutes) contracts (including extending or renewing an existing contract) with a nongovernmental entity, the nongovernmental entity must sign an affidavit attesting that it does not use coercion for labor or services.

Effective date: July 1, 2024.

xiv. Implementation of 2024-25 General Appropriations Act

Ch. 2024-228, L.O.F., (HB 5003 (Leek)) proviso language (lines 2565 – 2574) states that beginning July 1, 2024, local governments may apply for program funds to implement large-scale sand placement projects located in certain designated counties (designated counties are noted on lines 2498 – 2500), and funding will be distributed on a first-come, first-served basis.

Effective date: Upon becoming law.

xv. Improvements to Real Property

Ch. 2024-273, L.O.F., (CS/HB 770 (Martin)) amends a program commonly known as the “Property Assessed Clean Energy” or “PACE” program, which allows property owners to make qualifying improvements to real property and finance the cost through annual non-ad valorem tax assessments. Qualifying improvements are those that enhance energy efficiency, renewable energy, and wind resistance and are newly added by the bill wastewater treatment, flood and water damage mitigation, and sustainable building improvements.

The bill significantly restructures statutes related to the PACE program to enhance certain protections for consumers entering into PACE contracts, ensure oversight for contractors that install improvements, and expand the universe of improvements this financing may be utilized to install.

Specifically, the bill:

- Divides commercial and residential PACE programs into separate statutes to provide separate procedures and protections;
- Adds waste system, flood and water damage mitigation, and resiliency improvements to qualified improvements, depending on if the improvement is for a residential or commercial program;
- Provides that a program administrator may only offer a program for financing qualifying improvements to residential or commercial property within the jurisdiction of a county

or municipality that has authorized by ordinance or resolution the administration of the program;

- Creates for both residential and commercial financing a list of findings and disclosures, including the ability to pay and certain terms and conditions of the loan, which must precede a financing agreement;
- Sets requirements for program administrators to be able to participate in local programs;
- Requires contractor registration and provides for oversight of the behavior of contractors utilized by program administrators to enter and perform contracted services under PACE programs;
- Provides parameters for solicitation and advertising and unenforceable financing agreements; and
- Enacts reporting requirements for program administrators and operational audit requirements to be performed annually by the Auditor General.

The bill allows current contracts, agreements, or other authorization between a county or municipality and a program administrator to continue; however, the agreements must be amended to require compliance with the statutory amendments. The bill also requires the Auditor General to audit all program administrators, including third-party program administrators, at least once every three years.

Effective date: July 1, 2024.

xvi. Leave of Absence to Officials and Employees

Ch 2024-19 (SB818 (Avilia)) requires the State, counties, municipalities, and political subdivisions of the State, including district school boards and colleges, to grant leaves of absence to servicemembers in the National Guard or a reserve component of the Federal armed forces from respective offices and duties to perform active military service, with the first 30 days of any such leave to be with full pay for service that is equal to or greater than 90 consecutive days. The employing authority may supplement the service members' salary after the first 30 days in an amount necessary to bring their total salary, inclusive of their base military pay, to the level earned when they were called to duty. The employing authority shall continue to provide benefits to such officials.

Effective date: July 1, 2024

xvii. License or Permit to Operate a Vehicle for Hire

Ch. 2024-28 (HB 377/SB 648 (McClain, DiCeglie)) prohibits a local government from requiring a person to obtain an additional license or permit to operate a vehicle for hire in their jurisdiction if the person holds a valid, active license or permit issued by another local government and has not had that license or permit suspended or revoked within the past five years. A local government may not subject a vehicle for hire operator with a valid license or permit in another

jurisdiction to any additional fees for operating in their jurisdiction. Exemptions are included for airports, seaports, and non-emergency medical transport vehicles

Effective date: July 1, 2024

xviii. Local Government Actions

Ch. 2024-145, L.O.F., (SB 1628 (Collins)) provides that if a bond issue referendum is required and the bond is over \$500M, the referendum must be held at a general election. The bill also provides that local governments must complete a business impact statement prior to adopting and implementing a comprehensive plan amendment or land development regulation, other than those amendments initiated by a private party.

Effective date: October 1, 2024.

xix. Property Rights Attorney Fees and Costs

Ch. 2024-232, L.O.F., (SB 702 (Martin)) provides for the recovery of attorney fees and costs in a civil action regarding disputes over property rights. The bill defines the term "property rights" to include use rights, ingress and egress rights, and those rights incident to land bordering upon navigable waters. In a civil action brought against the owner of a parcel of real property to resolve a dispute concerning these property rights, the bill would require the award of prevailing party attorney fees if the prevailing defendant made improvements in substantial compliance with, or in reliance on, environmental or regulatory approvals or permits issued by a political subdivision or a state agency.

Effective date: Upon becoming law.

xx. Public Works Projects

Ch. 2024-208, L.O.F., (CS/HB 705 (Shoaf)) revises and expands the definition of "public works project" to include an activity that is paid using any local or state-appropriated funds. Under current law, this is defined as any state funds. Additionally, the bill clarifies that s. 255.0992(2)(a), F.S., which prohibits local governments that contract for a public works project from taking certain actions regarding a contractor, does not apply to a county or municipality that contracts for a public works project for which the county or municipality is the sole source of funding.

Effective Date: July 1, 2024.

xxi. Special Districts

Ch. 2024-136, L.O.F., (CS/CS/HB 7013 (Persons-Mulicka)) is a comprehensive bill dealing with special districts. Among other things, the bill establishes a maximum term limit of 12 years for terms beginning on or after November 5, 2024, provides that the boundaries of most independent special districts may only be changed by an act of the Legislature, prohibits the creation of new neighborhood improvement districts, and repeals a provision that allows a special district to convert into a municipality without legislative approval. The bill also:

- Reduces the maximum allowed millage rate for mosquito control districts from 10 mills to 1 mill but allows the board of commissioners to increase the special tax to no more than two mills if approved by a referendum.
- Requires special districts to adopt goals, objectives, performance measures and standards and file tentative work plans and work budgets at specified intervals.
- Requires independent special fire control districts to report on their volunteer firefighters' completion of required training and certifications to the Division of State Fire Marshal on an annual basis.
- Defines additional criteria for declaring a special district inactive, requires notice of a proposed declaration of inactive status to be provided under certain circumstances, and authorizes inactive districts to expend funds as necessary to service outstanding debt and comply with existing bond covenants and contractual obligations.

Effective date: July 1, 2024.

xxii. Taxation

Ch. 2024-158, L.O.F., (CS/HB 7073 (McClain)) is the House comprehensive tax package and addresses several different areas of taxation. The bill contains various provisions concerning sales taxes and exemptions, the state corporate income taxes, ad valorem taxes, and various other tax provisions affecting county, municipal, and state revenues. The following are some of the more significant tax provisions:

- **Tangible Personal Property:** The bill clarifies tangible personal property taxes are not assessed for infrastructure constructed or installed by an electric utility until the infrastructure is deemed substantially complete. The bill provides that construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved or one year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. First applies to the 2024 property tax roll.
- **Renewable Energy Source Device Assessments:** The bill adds biogas to the list of renewable energy sources. The description of renewable energy source devices is revised to include the infrastructure associated with biogas energy operations and to exclude the infrastructure distribution grid or transmission lines for a natural gas pipeline or distribution system. First applies to the 2025 property tax roll.
- **Home Equity Conversions Mortgage Tax:** The bill clarifies that only the principal limit amount available to the borrower is subject to the taxes. The amendment is intended to be retroactive but does not create a right to a refund.
- **Discretionary Sales Surtax:** The bill creates new s. 212.054(9), F.S., which addresses a situation where there is a final adjudication that discretionary sales surtax enacted pursuant to ss. 212.054 and 212.055, F.S. was enacted, levied, collected, or otherwise found to be contrary to the Constitution of the United States or the State Constitution.

- Indigent Care and Trauma Center Surtax: The tax may be levied by counties with a population of at least 800,000. The bill removes the ability to approve the tax by an extraordinary vote of the county governing body. The tax may only be levied by the approval of the majority vote in a referendum.
- Tax Returns: The bill provides an automatic 10-day extension for filing tax returns pursuant to s. 212.11, F.S., following a Governor's declaration of a state of emergency under certain circumstances.
- Individual with Unique Abilities Tax Credit Program: The bill increases the amount of tax credits for businesses that employ persons with disabilities. The combined total of tax credits that may be granted under this section is \$5 million in each of the state fiscal years 2024-25, 2025-26, and 2026-27.
- Strong Families Tax Credits: The bill extends the program for 2024-25, increases the tax credit cap to \$40 million (increased from \$20 million), adjusts the application period to January 1 at 9 a.m. of each year (unless that day is a Saturday, Sunday, or legal holiday), except for the additional \$20 million in additional credit, which will be available on July 1 at 9 a.m.
- Agricultural Promotional Campaign Trust Fund: The bill repeals Section 41 of ch. 2023-157, L.O.F. That section provided that the amendments were made to s. 571.26, F.S. allowed moneys held in the Florida Agricultural Promotional Campaign Trust Fund to be distributed as provided in s. 571.265, F.S., expires on July 30, 2025.
- Residential Homestead Property Insurance Premium Deduction: The bill requires an insurer to deduct an amount equal to 1.75% of the premium for a policy covering a residential property with a homestead exemption.
- Disaster Preparedness Sales Tax Holiday: The bill authorizes the holiday this year from June 1 – 14 and August 24 through September 6 and describes the types of items to which the sales tax exemption applies.
- Freedom Month Sales Tax Holiday: The bill authorizes the holiday this year from July 1 – 31 and describes the types of items to which the sales tax exemption applies.
- School Supplies Sales Tax Holiday: The bill authorizes the holiday this year from July 29 through August 11 and describes the types of items to which the sales tax exemption applies.
- Tool Time Sales Tax Holiday: The bill authorizes the holiday from September 1 to 7 this year and describes the types of tools and construction-related items to which the sales tax exemption applies.
- Affordable Housing in Areas of Critical State Concern: The bill changes laws addressing affordable housing property tax exemptions.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

xxiii. Towing and Storage

Ch. 2024-27, L.O.F., (CS/CS/HB 179 (Bell)) makes numerous changes related to wrecker operator systems and towing-storage operator practices. Among other things, the bill:

- Requires counties, municipalities, and the Florida Highway Patrol to set maximum rates for towing and related fees.
- Requires a county or municipality with established maximum towing and storage rates to post them on its website and develop a process for investigating and resolving complaints regarding fees charged for more than maximum rates.
- Modifies or establishes timeframes related to a towing-storage operator sending a lien notice, a lienor selling an unclaimed vehicle or vessel, and a towing-storage operator sending a notice regarding the sale of an unclaimed vehicle.
- Established certain requirements for towing-storage operators.

Effective date: July 1, 2024.

xxiv. Traffic Enforcement

Ch 2024-223 (HB1363(Cabrera, Lopez)) prohibits camera systems from being contracted on or after July 1, 2025, by another governmental entity outside of this state to procure contracts with manufacturers or vendors of school bus infraction detection systems, speed detection systems, traffic infraction detectors, or any other camera systems used for traffic enforcement. On or after July 1, 2025, a governmental entity may not knowingly enter into or renew a contract with a contracting vendor of a school bus infraction detection system, speed detection system, traffic infraction detector, or any other camera system used for traffic enforcement if the contracting vendor is owned by the government of a foreign country of concern; or the government of a foreign country of concern has a controlling interest in the contracting vendor.

The bill also requires a county or municipality to place a traffic infraction detecting device on or after July 1, 2025, where one did not exist before, to enact an ordinance in order to authorize the placement or installation of, or to authorize contracting with a vendor for the placement or installation of one or more traffic infraction detectors. The public hearing must support the installation with traffic data or other evidence to demonstrate that the location constitutes a heightened safety risk that warrants additional enforcement measures.

The bill additionally requires that a county or municipality that operates one or more traffic infraction detectors must annually report on all devices within the jurisdiction, and the item should appear on the agenda at a regular or special meeting of the county's or municipality's governing body. The report must include a written summary and be read aloud at the meeting and contain the number of violations issued, contested, upheld, dismissed, issued as uniform traffic citations, and the number that were paid and how collected funds were distributed and in what amounts. If a jurisdiction does not comply with the reporting requirements it will be suspended from operating the devices.

The bill further defines that the existing annual reporting include the number of violations issued, contested, upheld, dismissed, issued as uniform traffic citations, and right hand turn violations, and also a description of safety countermeasures taken before and after the placement of device.

Effective date: July 1, 2024

xxv. Unauthorized Public Camping or Sleeping

Ch. 2024-11, L.O.F., (CS/CS/HB 1365 (Garrison)) prohibits counties and municipalities from authorizing or otherwise allowing public camping or sleeping on public property, at public buildings, or on public rights-of-way within their respective jurisdictions without certification of the designated public property by the Department of Children and Families (DCF). The bill provides that a county, by a majority vote of the county's governing body, may designate property owned by the county or a municipality within the boundaries of a county for the purposes of camping or sleeping for a continuous period of one (1) year or less. If the property is within a municipality, a majority vote of the municipality's governing body is required as well.

The bill provides that, as part of its request to the DCF for certification of the aforementioned property designation, a county shall make certain certifications pertaining to the county's current homeless shelters occupancy, the location of the proposed designated property, the impact of the proposed designated property on property value, safety or security of other existing residential or commercial property in the county or municipality, and that the county has developed a plan to satisfy the minimum standards and procedures for a designated property. The county must establish minimum standards and procedures for the purpose of ensuring the safety and security of the designated property, maintaining sanitation, providing access to behavioral health services, prohibiting illegal substance use and alcohol use, and enforcing such prohibition. The county must publish the minimum standards and procedures on the county's and, if applicable, the municipality's website within 30 days after obtaining the DCF's certification.

The bill authorizes a person or business to bring a civil action against any county or municipality to enjoin a violation of the prohibitions and conditions and to recover their attorney fees and costs. The bill provide an exception for a state of emergency declared by the Governor.

Effective date: October 1, 2024, except as otherwise expressly provided in the bill.

xxvi. United States-produced Iron and Steel in Public Works Projects

Ch. 2024-267, (SB 674 (Boyd)) requires local governmental entities to include a requirement in contracts for projects using any State funds that certain iron or steel products be produced in the United States, authorizes the minimal use of foreign steel and iron materials in certain circumstances, and exempts specified products from the requirement. Exemptions: The use

of American iron or steel causes an increase in total project cost by 20%, materials are not readily available, or materials cannot be purchased in sufficient quantities.

Effective date: July 1, 2024.

xxvii. Unsolicited Proposals for Public-Private Partnerships

Ch. 2024-96, L.O.F., (CS/HB 781 (Clemons and Others)) allows a local government or political subdivision (governmental entity) to proceed with an unsolicited proposal for a public-private partnership (P3) without engaging in a public bidding process. The governmental entity may enter into the P3 by holding a public meeting at which the unsolicited proposal is presented for public comment and then holding a subsequent public meeting at which the governmental entity must announce its intent to proceed with the P3 and the basis for its determination. The governmental entity must publish its determination in the Florida Administrative Register for at least seven days thereafter.

The bill also allows a governmental entity to enter into a P3, for which the ownership of the project will not be conveyed to the governmental entity within ten years of the project's commencement if the governmental entity publishes its determination of the public benefits in the P3 apart from ownership.

Effective date: July 1, 2024.

xxviii. Workplace Heat Exposure Requirements

Ch. 2024-80, L.O.F., (CS/HB 433 (Esposito and others)) amends Section 218.077, Florida Statutes, prohibiting political subdivisions from maintaining a minimum wage other than a state or federal minimum wage; prohibiting political subdivisions from controlling, affecting, or awarding preferences based on the wages or employment benefits of entities doing business with the political subdivision. It also creates Section 448.106, F.S., "Workplace Heat Exposure Requirements," which defines the term of maintaining heat or sun exposure and the standards of control and monitoring, including implementing and maintaining heat exposure programs or training and providing protections for employees who report that they have experienced excessive heat exposure. The act prohibits a political subdivision from requiring employers to meet or provide heat exposure requirements beyond those required by law.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

II. FAILED BILLS

i. **Affordable Housing**

HB 1467 (Driskell, Keen) and SB 1504 (Davis) aimed to address affordable housing in Florida through community land bank programs, emphasizing collaboration between municipalities, organizations, and developers to benefit low-income and very low-income households. Both bills proposed authorizing municipalities to create land banks for acquiring, holding, and transferring vacant land for affordable housing developments requiring them to adopt a plan, follow certain rules, and report on their performance. The bills also introduced retail-to-residence tax credit programs and would have created the Affordable Housing Construction Loan Program.

ii. **Cybersecurity Incident Liability**

HB 473 (Giallombardo, Steele) and SB 658 (DiCeglie) (Vetoed): would have exempted counties, municipalities, and political subdivisions of the State from liability in connection with a cybersecurity incident if the local entity has substantially complied with the current training and cybersecurity standards requirements under s. 282.3185, F.S. The bill states that the failure of a county, municipality, or other political subdivision of the state to substantially implement a cybersecurity program that is in compliance with this section is not evidence of negligence and does not constitute negligence per se. The bill also states that, in an action relating to a cybersecurity incident, the burden of the proof to establish compliance with s. 282.3185, F.S., resides with the county or municipality.

iii. **Development Permits and Orders**

HB 791 (Esposito, Overdorf) and SB 1150 (Perry) focuses on revising the procedures and timeframes that counties and municipalities must follow for processing applications related to development permits and orders:

- **Application Requirements and Acknowledgment:**
 - o Counties and municipalities are required to provide a written specification of the necessary information for applications related to zoning approval, rezoning approval, subdivision approval, certification, special exceptions, or variances.
 - o They must acknowledge receipt of an application within five days.
- **Processing Timeframes:**
 - o The bill revises the statutory timeframes for counties and municipalities to process these applications.
 - o If there is a substantive change to the application, defined as a change of 15% or more in parcel's proposed density, intensity, or square footage, the statutory timeframes restart.
- **Refunds for Non-compliance:**
 - o Counties and municipalities are required to issue refunds of 10% to 100% of the application fee if they fail to meet the statutory timeframes for determining the completeness of an application or for taking final action on an application.

iv. Government Accountability

HB 735 (Andrade) and SB 734 (Ingoglia) would have:

- Prohibited local government public officials, candidates for office, and employees from accepting gifts from foreign countries of concern.
- Require anyone lobbying a county, municipality, or special district to register with the Commission on Ethics.
- Required a unanimous vote to renew or extend certain employment contracts in the eight months preceding a general election.

v. Homestead Exemption Increase

HJR 7015 (Buchanan) proposed a constitutional amendment increasing the total homestead exemption from \$50,000 to \$75,000 for all levies other than school district levies, exempting the first \$25,000 of a home's assessed value and the value between \$50,000 and \$100,000.

vi. Impact Fees

HB 1635 (Steele) and SB 1796 (Burgess) would have required local governments to provide compensation for a nonmonetary exaction equal to the fair market value of the exaction imposed. The bills required a local government adopting and collecting impact fees to ensure the impact fee is collected only if the relevant property receives the service for which the fee was assessed. The bills also would have required local governments to establish impact fee zones or districts to assist local governments in ensuring the fee is expended on additional capital facilities within the appropriate zone or district. HB 1635 placed the maximum amount an impact fee may charge depending on the type of development in state law and prohibited the imposition of both an impact fee and a mobility fee for master planned unit developments and planned home developments.

vii. Local Business Taxes

HB 609 (Botana) and SB 1144 (DiCeglie) would have revised the provisions related to local business taxes regarding levies, ordinance modifications, reclassifications of businesses, prohibitions on revenues over specified values, and the audit processes surrounding these areas. SB 1144 would have preempted local governments from levying any local business taxes whatsoever.

viii. Millage Rates

HB 1195 (Garrison) and SB 1322 (Ingoglia) would have required a two-thirds vote of the local legislative body of a city, county, or special district to pass any millage rate increase unless a higher vote threshold was already required under current law.

ix. Municipal Utilities

HB 1277 (Busatta, Cabrera) and SB 1510 (Brodeur) would have:

- Imposed restrictions on transfers or other expenditure of utilities moneys for general government functions.
- By November 1, 2024, and annually thereafter, requiring municipalities to report to the Florida Public Service Commission detailed information about utility services provided outside their boundaries, including customer numbers, revenue, and rate differentials.

- Revised provisions on permissible rates, fees, and charges for water and sewer services outside municipal boundaries and limited the surcharge to 25% above the rates within municipal boundaries, down from the previous limit of 50%.
- Requiring public hearings for setting or revising rates, except for pro-rata changes applied equally inside and outside the municipality.
- Prohibiting municipal utilities from charging consumers within the boundaries of a separate municipality more than what they charge within their own boundaries if the services are provided using treatment plants located in the separate municipality.

x. Municipal Water and Sewer Utility Rates

Numerous bills relating to municipal water and sewer utilities, including HB 47 (Robinson), SB 104 (Jones), HB 777 (Brackett), SB 1088 (Martin) would have limited rates and imposed other requirements, including:

- Requiring municipalities operating water or sewer utilities must charge the same rates, fees, and charges to consumers in other municipalities if the utility services are provided using a treatment plant located within the boundaries of the other municipality (47, 104).
- Eliminating entirely the ability to add surcharges on rates, fees, and charges for consumers outside their boundaries (777, 1088).
- Requiring period rate studies (777, 1088).

xi. Property Tax Exemptions

HJR 1251, HJR 1373, HB 1375 (Alvarez), SJR 1560, SB 1684, and SJR 1686 (Collins) related to property tax exemptions. HJR 1251 and SJR 1560 proposed eliminating multiple taxation of agricultural production. These bills aimed to allow the legislature to exempt certain tangible personal property on agricultural land from ad valorem taxation. The resolution would've allowed ad valorem tax exemptions for real properties dedicated for conservation purposes and military personnel deployed outside the continental United States. HJR 1373, HB 1375, SB 1684, and SJR 1686 proposed to grant property tax exemptions or discounts to certain veterans or their surviving spouses. HJR 1373 and HB 1375 would have expanded the eligibility for a homestead property tax discount to veterans with combat-related disabilities and Purple Heart medals. SB 1684 and SJR 1686 would have provided a property tax exemption of up to \$10,000 to veterans who received specific medals for their service and lived in their homestead property.

xii. Reduction of Assessed Value

HJR 1511, HB 1513 (McClain) and SJR 976, SB 978 (Perry), proposed allowing a county to provide ad valorem tax relief to portions of homestead property that are used as living quarters for parents or grandparents who are 62 years of age or older. The reduction would apply only to the portion of the property used for such living quarters and only if the construction or reconstruction is consistent with local regulations and occurs after the effective date of this bill. The reduction would be limited to 20 percent of the total assessed value of the property and would be revoked if the parents or grandparents no longer reside in the living quarters.

xiii. Suits Against the Government

HB 569 (McFarland, Overdorf) and SB 472 (Brodeur) would have facilitated suits against local governments through:

- Abolition of Home Venue Privilege, the common-law doctrine of home venue privilege concerning actions against the governmental entity.
- Increased statutory limits on liability for tort claims.
- Authorization to settle claims exceeding the statutory limit without further action by the Legislature (i.e., claims bills), regardless of insurance coverage limits.
- Specifying that the limitations in effect on the date the claim accrues apply to that claim.
- Specifying the period within which specific claims must be presented to certain entities and the exceptions related to instituting actions on tort claims against the state or its agencies or subdivisions.
- Revision of the statute of limitations for tort claims against the state or one of its agencies or subdivisions and exceptions thereto.

xiv. Traffic Infraction Detectors

HB 805 (Borrero) and SJR 1042 (Garcia) would have banned traffic infraction detectors. Note that SJR 1042 proposed a Constitutional amendment to ban the detectors.

xv. Tourist Development

HB 1081 (Porras) and SB 1072 (Avila) would have revised tourist development taxes (TDT), allowed usages and would have required some TDT to be distributed to municipalities within county borders.

xvi. Vacation Rentals

HB 1537 (Griffitts) and CS/SB 280 (DeCeglie) (Vetoed) revises the regulation of vacation rentals by the State and local governments. Among other things, the bill:

- Preempts the licensing of vacation rentals and regulation of advertising platforms to the State and imposes requirements on the Division of Hotels and Restaurants regarding the regulation of vacation rentals and facilitating compliance with Chapter 509, F.S.
- Provides that a local government may require vacation rentals to be registered and charge a reasonable fee for registration and specified inspections of a vacation rental.
- Provides that before implementing a vacation rental registration program, local governments must prepare a business impact estimate in accordance that includes identifying any new charge or fee on businesses subject to the proposed ordinance or for which businesses will be financially responsible and an estimate of the local regulatory costs, including an estimate of revenues from any new charges or fees that will be imposed on businesses to cover such costs.
- Establishes several registration requirements for applicants.
- Authorizes local governments to impose a \$500 fine on a vacation rental operator for violations of the local registration requirements and to file and foreclose on a lien based on the fine if the property is not subject to homestead protections against foreclosure.

- Authorizes local governments to suspend a registration for certain specified time periods for violations that occur on and are directly related to the vacation rental property and requires the local government to provide notice of such suspensions.
- Authorizes local governments to revoke or refuse to renew a registration in certain situations.
- Permits “grandfathered” local laws, ordinances, or regulations adopted on or before June 1, 2011, to be amended to be less restrictive or to comply with local registration requirements. Additionally, a local government with such a “grandfathered” regulation in effect on June 1, 2011, is authorized by the bill to adopt a new, less restrictive ordinance.
- “Grandfathers” any county law, ordinance, or regulation initially adopted on or before January 1, 2016, that established county registration requirements for rental of vacation rentals, and any amendments thereto adopted before January 1, 2024. However, such county law, ordinance, or regulation may not be amended or altered except to be less restrictive or to adopt registration requirements as provided in the bill.



Florida Government Finance Officers Association, Inc.

2024-2025 Local Chapters Ad-Hoc Committee

Agenda Item

2024-2025

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Judy Fleurimond
Elise Gann
Sheila Goldman
Kevin Greenville
Jeanette Haynes
Wendy Khan
Elizabeth Ramsden
Diane Reichard
Kelly Strickland

Meeting Date: August 23, 2024

Title of Item: Committee Update

Executive Summary, Explanation or Background:

Committee Activities Status: The committee has not convened for a formal meeting due to the ongoing efforts led by Nicole and myself in managing the local chapter transition. Our focus has been on ensuring a smooth transition process, which has required our full attention. I plan to schedule a committee meeting once we receive clear direction from the Board regarding the specific tasks that the committee should undertake moving forward.

Local Chapter Transition Update: During the transition, we have encountered several unexpected challenges that require Board attention and guidance:

- **FGFOA Dues Increase:** The recent increase in FGFOA dues, combined with local chapter dues, has created significant challenges for our members. Since local chapter membership is mandatory for securing state chapter membership, this increase has particularly impacted small organizations and retirees, who are finding it difficult to manage the additional financial burden.
- **County Affiliation Issues:** We identified a gap in local chapter affiliations for certain counties. Specifically, some counties do not have an active local chapter, which complicates membership processes. To address this, we have decided to reactivate the Heartland Chapter, which had been dissolved. This chapter will serve the counties of Polk, Hardee, DeSoto, and Highlands. Members in these counties can now opt for a local chapter membership at no additional cost (\$0.00). Our committee will oversee the revitalization of this chapter, following a similar approach to the activities we successfully implemented last year.
- **Affiliation of Okeechobee County:** Okeechobee County has been integrated into the Treasure Coast Chapter to ensure proper representation and access to chapter activities.
- **No Affiliation:** Hamilton, Lafayette, and Dixie counties currently do not have assigned chapter affiliations. A solution for incorporating these counties into appropriate local chapters needs to be determined.
- **Challenges Faced by Retirees:** We have received feedback that some retirees are struggling to pay the increased dues now that they are personally responsible for these fees. This is a significant concern, as many organizations, including the GFOA, offer reduced fees for retirees to help them stay connected with the profession. The Board may need to consider similar measures to support our retired members.
- **Student Intern Definitions:** A discrepancy has been identified between the state and local chapter definitions of a "student." The state chapter requires students to be pursuing an Associates or Bachelors degree, whereas the local chapter does not impose this requirement. This has caused issues for entities registering student interns who are pursuing advanced degrees, such as a Masters. This inconsistency needs to be addressed to ensure alignment between state and local chapter policies.
- **Impact on Small Governmental Entities:** Small governmental entities with limited budgets are significantly affected by the increase in FGFOA dues, in addition to local chapter dues. This financial strain is impacting their ability to maintain membership, which may have broader implications for their participation in chapter activities and access to resources.



Florida Government Finance Officers Association, Inc. 2024-2025 Local Chapters Ad-Hoc Committee Agenda Item

2024-2025

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Meeting Date: August 23, 2024

Title of Item: Committee Update (continued)

Executive Summary, Explanation or Background:

Local Chapter Transition Update: (continued)

- **Impact on Small Governmental Entities:** Small governmental entities with limited budgets are significantly affected by the increase in FGFOA dues, in addition to local chapter dues. This financial strain is impacting their ability to maintain membership, which may have broader implications for their participation in chapter activities and access to resources.
- **Student Intern Definitions: A discrepancy has been identified between the state and local chapter definitions of a "student."** The state chapter requires students to be pursuing an Associates or Bachelors degree, whereas the local chapter does not impose this requirement. This has caused issues for entities registering student interns who are pursuing advanced degrees, such as a Masters. This inconsistency needs to be addressed to ensure alignment between state and local chapter policies.
- **Impact on Small Governmental Entities:** Small governmental entities with limited budgets are significantly affected by the increase in FGFOA dues, in addition to local chapter dues. This financial strain is impacting their ability to maintain membership, which may have broader implications for their participation in chapter activities and access to resources.

Strategic Planning – Local Chapter Representation:

As part of the Board's strategic planning initiatives, it has been emphasized that each local chapter should have representation at their respective events. The proposed coverage for this representation is as follows:

- Big Bend Chapter - Rip
- Central Florida Chapter - Allison
- Florida First Coast Chapter - Melissa
- Gulf Coast Chapter - Lorrie
- Hillsborough Chapter - Lorrie
- Nature Coast Chapter - Missy
- North Central Chapter - Missy
- Palm Beach Chapter - Nicole G./Sharon/Becky
- Panhandle Chapter – Rip
- South Florida Chapter – Frank/Anna
- Southwest Chapter – Nicole J./Kelly
- Space Coast Chapter – Allison
- Treasure Coast Chapter – Nicole G./Sharon/Becky
- Volusia/Flagler Chapter – Melissa



Florida Government Finance Officers Association, Inc. 2024-2025 Local Chapters Ad-Hoc Committee Agenda Item

2024-2025

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Wendy Khan
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Meeting Date: August 23, 2024

Title of Item: Committee Update

Executive Summary, Explanation or Background:

Recommended Action:

Request for Board Guidance: The committee is eager to continue assisting with the local chapter transition and other related tasks. However, we request specific guidance from the Board on additional tasks that could involve all committee members effectively. One potential task that has emerged is the need for bylaw revisions to address discrepancies in administrative duties and definitions within the local chapters. We would appreciate direction from the Board on this matter and any other priorities that should be incorporated into our committee's agenda.

This detailed report aims to provide the Board with a comprehensive understanding of the current challenges and needs within the local chapter transition process and to facilitate informed decision-making during the upcoming discussions.



Committee Chair

08/09/2024

Date



Florida Government Finance Officers Association, Inc. 2024-2025 Strategic Communications Ad-Hoc Committee Agenda Item

2024-2025

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Elise Gann

Sheila Goldman

Vladimir Murad

Frederick Passelli

Allison Teslia

Meeting Date: August 23, 2024

Title of Item: Committee activity update

Executive Summary, Explanation or Background:

The Strategic Communications Ad-Hoc Committee met on the following dates: June 25th, July 16th and August 6th.

During the June 25th meeting, we discussed the goals of the committee as understood from the BOD and reviewed the documents we will use including the committee chair spreadsheet which will be used to provide requested deliverables. We also discussed immediate priorities including the upcoming SOGF, webinars, etc. Additionally, a SharePoint site has been created to share all agenda, minutes, work product etc.

During the July 16th meeting, we reviewed input from committee chairs and began work on social media posts for upcoming webinars and the SOGF. We also explored the idea of having a committee member act as a liaison to some/all standing committees to ensure we are capturing their goals and can effectively communicate them. A survey was sent to committee members and once that information is tabulated, I will review the available resources for each committee and discuss needs with each chair.

During the August 6th meeting, we reviewed hospitality suite flyers produced by the Host committee for the upcoming SOGF and reviewed input from committee chairs including requests for (not an all-inclusive list):

1. E-bulletin/social media for CGFO of the year and Lifetime Achievement Award;
2. Hype video for upcoming SOGF;
3. Testimonials for launch of mentor/mentee application

While the committee is continuing to work to assist with these requests, the pending issue continues to be the BOD's expectation for what the committee is responsible for and what, if any, resources are available to assist with content creation. We know "what" to communicate, but video, testimonials, brochures etc. require additional resources.

Recommended Action:

Discuss BOD direction and options regarding the expectations for the committee and what resources are available to support the effort.

Shannon R. Chessman

August 9, 2024

Committee Chair

Date

