**Financial Administration – Effective November 21, 2024**

* COSO Internal Control – Integrated Framework
* **Florida Statutes**

[www.leg.state.fl.us](http://www.leg.state.fl.us/)

* + 112.63 Actuarial Reports and Statements of Actuarial Impact
  + Chapter 175 Firefighter Pensions
  + Chapter 185 Municipal Police Pensions
  + 215.97 Florida Single Audit Act
  + 218.391 Auditor Selection Procedures
  + 287.055 Acquisition of Professional Architectural, Engineering, Landscape Architectural, or Surveying and Mapping Services
  + 288.705 Statewide Contracts Register
* **Government Finance Officers Association**

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

* + *10 Steps to Better Coordination Between Finance and Procurement*
  + *An Elected Official’s Guide to Risk Management*
  + *An Elected Official’s Guide to Procurement*
  + *Becoming Cyber Risk Savvy, GFR, October 2022*
  + *The ERP Book*
  + Best Practices
    - Accounting and Financial Reporting
    - Enterprise Risk Management
    - Financial Policies
    - Governance of Public Employee Post-Retirement Benefit Systems
    - Pension and Benefit Administration
    - Technology
    - Using Purchasing Cards to Streamline the Purchasing Process
  + Cybersecurity for Small Jurisdictions: What you Need to Know and Do”
  + *Government Finance Officers Association Governmental Accounting, Auditing, and Financial Reporting*
    - *Pension Benefits, Other Postemployment Benefits (OPEB) (Chapter 20)*
    - *Risk Financing and Insurance (Chapter 27)*
    - *Pension and OPEB Plan Reporting (Chapter 36)*
* **Governmental Accounting Standards Board (**GASB)

<https://www.gasb.org/home>

* + Statements of Governmental Accounting Standards
    - Statement No. 10 *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*
    - Statement No. 68 *Accounting and Financial Reporting for Pensions*
    - Statement No. 75*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
* **National Association of State Procurement Officials (NASPO)**

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

* + Principles and Practices
* **Code of Federal Regulations**

<https://www.ecfr.gov/cgi-bin/ECFR?page=browse>

* + Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
    - 2 CFR 200
      * Title II; Code of Federal Regulations; Part 200
* **“**Essentials of Management” - Harold Koontz
* *United States Government Accountability Office by the Comptroller General of the United States – Standards for Internal Control in the Federal Government “The Green Book” – September 2014 Edition*