**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*