**Treasury Management – Effective November 21, 2024**

**Florida Statutes**

<http://www.leg.state.fl.us/STATUTES/>

* Chapter 218.405 – Local Government Surplus Funds Trust Fund; Creation; Objectives; Certification; Interest; Rulemaking
* Chapter 218.415 – Local Government Investment Policies
* Chapter 280 - Security for Public Deposits

**Federal Reserve System**

* Purpose, Requirements to Serve and Roles and Responsibilities

**Governmental Accounting Standards Board (GASB)**

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

* Statement No 31 - Accounting and Financial Reporting for Certain Investments and External Investment Pools
* Statement No 40 - Deposit and Investment Risk Disclosures

**Government Finance Officers Association**

[*https://www.gfoa.org/*](https://www.gfoa.org/)

* Advisories
	+ Ensuring the Safety of Reverse Repurchase Agreements
	+ Using Commercial Paper in Investment Portfolios
	+ Electronic Vendor Fraud
* Best Practices
	+ Accepting Payment Cards and Selection of Payment Card Service Providers
	+ Bank Account Fraud Protection
	+ Collateralizing Public Deposits
	+ Investment Policy
	+ Managing Market Risk in Investment Portfolios
	+ Mark-to-Market Reporting for Public Investment Portfolios
	+ Monitoring the Value of Securities in Repurchase Agreements
	+ Payment Consolidation Services
	+ Procurement of Financial Services
	+ Treasury and Investment Management
	+ Using Benchmarks to Assess Portfolio Risk and Return
	+ Using Cash Forecasts for Treasury and Operating Liquidity
	+ Using Credit Rating Agencies
	+ Using Safekeeping and Third-Party Custodial Services
* Governmental Accounting, Auditing and Financial Reporting (GAAFR)
	+ Chapter 22, Fair Value and Investments
	+ Chapter 25, Derivative Instruments
* Investing in Public Funds