**Accounting and Financial Reporting**

* **Florida Statutes**

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

* + **11.40 - Legislative Auditing Committee**
  + **11.45 - The Auditor General**
  + **Chapter 218 – Financial Matters Pertaining to Political Subdivisions**
    - 218.32 – Annual Financial Reports; Local Governmental Entities
    - 218.39 – Annual Financial Audit Reports
    - 218.391 – Auditor Selection Procedures
    - 218.503 – Determination of Financial Emergency
* **Rules of the Auditor General**

<https://flauditor.gov/pages/rules.html>

* + **Chapter 10.550 – Local Governmental Entity Audits**
    - 10.556 – Scope of the Financial Audit and Florida Single Audit Act Audit
    - 10.557 – Audit Report
* **Federal Government – Code of Federal Regulations**

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

* + Title 2 – Grants and Agreements
    - * Part 200.501 Audit Requirements
* **American Institute of Certified Public Accountants** 
  + **Generally Accepted Auditing Standards (GAAS)**
    - **Statement on Auditing Standards (SAS)**
      * **SAS 114**
      * **SAS 115**
* **United States Government Accountability Office**
  + **Generally Accepted Governmental Auditing Standards**
    - **“Yellow Book”**
  + **Standards for Internal Control in the Federal Government**
    - **“Green Book”**
* **Governmental Accounting Standards Board (GASB)**

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

* + **Statements**
* **Government Finance Officers Association**

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

* + **Award Program – Certificate of Achievement for Excellence in Financial Reporting**
  + **Governmental Accounting, Auditing and Financial Reporting (GAAFR)**
    - **2012 Edition**

**Debt Administration**

* Florida Statutes

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

* + FS163.335 Findings and Declarations of Necessity
  + FS200.065 Method of Fixing Millage
  + FS218.25 Limitation of Shared Funds
* Internal Revenue Service
  + “2017 Act”
  + Publication 4079, Tax-Exempt Government Entities
* SEC Rule – 15c2-12
* Municipal Securities Rulemaking Board (MSRB)
  + Rule G-23
* Florida Municipal Loan Council (FMLC)
* Florida Department of Environmental Protection
* Rating Agencies – Standard and Poor’s, Moody’s and Fitch
* Government Finance Officers Association

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

* + *Debt Issuance and Management*
  + *An Elected Official’s Guide to Debt Issuance*
  + *An Elected Official’s Guide to Rating Agency Presentations*
  + *Investing Public Funds*
  + *Best Practices – Debt Management*

**Financial Administration**

* 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/>

* + *An Elected Official’s Guide to Risk Management*
  + *An Elected Official’s Guide to Procurement*
  + *The ERP Book*
  + Best Practices
    - Accounting and Financial Reporting
    - Financial Policies
    - Pension and Benefit Administration
    - Technology
* **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

**Municipal Budgeting**

**Florida Statutes**

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

* + Chapter 163 – Intergovernmental Programs
    - Part III – Community Redevelopment
  + Chapter 200 – Determination of Millage
    - 200.065 – Method of fixing millage
    - 200.068 – Certification of compliance
    - 200.071 – Limitation of millage; counties
    - 200.081 – Millage limitation; municipalities
    - 200.18 – Bond payments; tax levies; restrictions
  + Chapter 218.25 – Limitations of shared funds

**National Advisory Council on State and Local Budgeting (NACSLB)**

* + *Budgeting Best Practices*
    - *Principles and Elements*

**Government Finance Officers Association**

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

* + *Capital Improvement Programming: A Guide for Smaller Governments*
  + *An Elected Official’s Guide to Revenue Forecasting*
  + *An Elected Official’s Guide to Performance Measurement*
  + *An Elected Official’s Guide to Debt Issuance*
  + *Distinguished Budget Presentation Award Criteria*
  + *Best Practices*
    - *Budgeting and Financial Planning*
  + *Governmental Accounting, Auditing and Financial Reporting*
    - *Chapter 16 – Budgetary Integration and Reporting*
    - *Chapter 17 – Performance Measurement*

**Treasury Management**

**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/)

* **Investing Public Funds**, Second Edition, Girard Miller w/Corinne Larson and W. Paul Zorn
* **Best Practices – Treasury and Investment Management**