

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 regulation. 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 economic manner.

The Florida Interlocal Cooperation Act of 1969 (s. [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 Annual Financial Reports (AFRs). The AFRs 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 AFRs. 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 Courts related to the funding of court operations.

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 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 also publishes the *Florida Special District Handbook Online*, which provides valuable information about special districts.

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 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 – Special District Accountability Program - <http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/>

Florida Special District Handbook (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 – <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm>

Florida Department of Revenue – <http://www.myflorida.com/dor/>

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>