



Florida Government Finance Officers Association, Inc  
Meeting of the Board of Directors  
Friday, February 22, 2019

Breakfast 8:00 a.m.  
Meeting 8:30 a.m.

**Florida League of Cities  
125 East Colonial Drive  
Orlando, FL**

# ATTENDANCE - FGFOA BOARD OF DIRECTORS MEETING

February 22, 2019

NOT  
PRESENT

PRESENT

## OFFICERS

Kent Olson  
Ken Burke  
Jamie Roberson

## DIRECTORS

Rip Colvin  
Frank DiPaolo  
Nicole Gasparri  
Mike Gomez  
Jonathan McKinney  
Shannon Ramsey-Chessman  
William Spinnelli  
Kelly Strickland

**1st Term**

2016-2019

**2nd Term**

2017-2020

**3rd Term**

2015-2017

2017-2020

2018-2020

2017-2019

2016-2019

2017-2018

2014-2017

2013-2016

2018-2021

2018-2021

## COMMITTEE CHAIRS

Lorrie Simmons, Certification  
Laura Aker Reece, Conference Host  
Bryan Cahen, Conference Program  
Brandy Ferris, Education & Webinar  
Linda Davidson, Legislative  
Olga Rabel, Member & Leadership Development  
Sharon Almeida, 2018 SOGF  
Linda Benoit, Technical Resources

## CHAPTER PRESIDENTS

Jordan J. Steffens, Big Bend  
Kurt Petersen, Central Florida  
Judy Garard, Florida First Coast  
Cindy Nenno, Gulf Coast  
Karen Keith, Hillsborough  
Marge Strausbaugh, Nature Coast  
Claudia Rasnick, North Central Florida  
Leslie Harmon, Palm Beach  
Tatiana Abernathy, Panhandle  
Linda Logan-Short, South Florida  
Karen Vivian, Southwest  
Milo Zonka, Space Coast  
Judith Browning, Treasure Coast  
Catherine Colwell, Volusia/Flagler

## OTHERS IN ATTENDANCE

Paul Shamoun, Florida League of Cities  
Jill Walker, Florida League of Cities  
Karen Pastula, Florida League of Cities

# **FGFOA BOARD OF DIRECTORS MEETING AGENDA**

**DATE/TIME:** Friday, February 22, 2019  
Breakfast 8:00 a.m.  
Meeting: 8:30 a.m.

**LOCATION:** Florida League of Cities - Orlando - Third Floor Conference Room

- I. Call to Order – Kent Olson, President**
- II. Roll Call**
- III. Consideration of Minutes – November 16, 2018 and December 4, 2018**
- IV. Report of Officers**

**A. President – Kent Olson**

- 1. Lifetime Achievement Award
- 2. Net Assets Policy
- 3. Bylaws Amendment

**B. President-elect – Ken Burke**

- 1. Chapter Presidents Call
- 2. Strategic Planning Session for 2019-2020

**C. Secretary/Treasurer – Jamie Roberson**

- 1. Quarterly Financials as of December 31, 2018

**D. Executive Director Report – Paul Shamoun**

- 1. Membership Update
- 2. Check Register as of December 31, 2018
- 3. Investment Report
- 4. Retiree Membership Type
- 5. Membership Objection Process
- 6. 2019 Annual Conference and School Cancellation Insurance
- 7. SOGF Contract
- 8. Budget Amendment – Leadership Class IV
- 9. Budget Amendment – 2018-2019 Budget

**V. Ad Hoc Committee**

1. Audit Committee Report  
Chair – Linda Howard
2. E-Learning  
Co-Chairs – Nicole Gasparri and Frank DiPaolo

**VI. Standing Committee Reports**

- |   |                                  |
|---|----------------------------------|
| <b>A. Certification Committee</b>             |                                  |
| Chair – Lorrie Simmons                        | Liaison: Shannon Ramsey-Chessman |
| <b>B. Conference Host</b>                     |                                  |
| Chair – Laura Aker Reece                      | Liaison: Nicole Gasparri         |
| <b>C. Conference Program</b>                  |                                  |
| Chair – Bryan Cahen                           | Liaison: Rip Colvin              |
| <b>D. Education and Webinar</b>               |                                  |
| Chair – Brandy Ferris                         | Liaison: Frank DiPaolo           |
| <b>E. Legislative</b>                         |                                  |
| Chair – Linda Davidson                        | Liaison: William Spinelli        |
| <b>F. Member and Leadership Development</b>   |                                  |
| Chair – Olga Rabel                            | Liaison: Kelly Strickland        |
| <b>G. 2018 School of Governmental Finance</b> |                                  |
| Chair – Sharon Almeida                        | Liaison: John McKinney           |
| <b>H. Technical Resources</b>                 |                                  |
| Chair – Linda Benoit                          | Liaison: Mike Gomez              |

**VII. Other Business**

**VIII. Next Meeting – Friday, April 5, 2019**

Embassy Suites Orlando- Downtown, 191 East Pine Street - Eola Jr. Ballroom  
This meeting will be held prior to the Leadership Class IV graduation.



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**November 16, 2018**

The meeting of the FGFOA Board of Directors took place on November 16, 2018 at the Florida League of Cities offices in Orlando, FL.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

Kent Olson, President, City of Tallahassee  
Ken Burke, President-elect, Pinellas County Clerk of the Circuit Court and Comptroller  
Jamie Roberson Secretary/Treasurer, City of Apopka  
Rip Colvin, Executive Director, Justice Administration Commission  
Frank DiPaolo, Director, City of Lighthouse Point  
Nicole Gasparri, Organizational Program Manager, City of Boca Raton  
Mike Gomez, Director, Florida Auditor General Tallahassee  
Shannon Ramsey-Chessman, Director, Clerk & Comptroller Palm Beach County  
William Spinelli, City of Orlando  
Kelly Strickland, City of Sarasota

**COMMITTEE CHAIRS**

Laura Aker Reece, Conference Host  
Bryan Cahen, Conference Program  
Olga Rabel, Member & Leadership  
Sharon Almeida, 2018 SOGF  
Linda Benoit, Technical Resources

**CHAPTER PRESIDENTS**

**STAFF**

Paul Shamoun, Florida League of Cities  
Jill Walker, Florida League of Cities

**CALL TO ORDER**

There being a quorum, President Olson called the November 16, 2018 meeting of the FGFOA Board of Directors to order at 8:30 a.m.

**CONSIDERATION OF MINUTES**

The September 14, 2018 minutes were reviewed. Mr. Olson recommended grammatical edits.

**Ms. Gasparri moved, seconded by Mrs. Ramsey-Chessman, to approve the September 14, 2018 minutes with edits. Motion passed unanimously.**

**PRESIDENT'S REPORT**

**Bylaws Amendment**

Mr. Olson presented the Bylaws amendments.

**Mr. DiPaolo moved, seconded by Mr. Gomez, to approve the Bylaws amendments as presented. A vote was taken, Mr. Burke and Mrs. Strickland voted nay. The motion passed 8 to 2.**

### **Revisions to Net Assets Policy**

Mr. Olson presented recommended revisions to the Net Assets Policy. After much discussion, it was decided to table this discussion until the February 22, 2019 meeting.

### **Appointments to Nominating Committee**

Members of the Nominating Committee currently include Kent Olson, President; Ken Burke, President-elect; and Linda Howard, Past President. Mr. Olson presented the following people to be on the 2018-2019 Nominating Committee: Kim Ferrell, City of Delray Beach; David Flatt, City of Sarasota; Greg James, Wakulla County Clerk of Courts; Kurt Petersen, Orange County BOCC; Mary-Lou Pickles, St Johns River Water Management District; John Proctor, City of Jacksonville/Duval County; Darrel Thomas, City of Weston

### **PRESIDENT-ELECT REPORT**

#### **Chapter Presidents Call**

Mr. Burke had the most recent Chapter President's call on Monday, November 5, 2018. Eleven chapters were represented on the call.

### **FGFOA Chapter Dues Survey**

Mr. Burke surveyed the Chapter President's for the cost of dues and their membership categories. The results were presented.

### **SECRETARY/TREASURER REPORT**

#### **Annual Fee Analysis**

Mrs. Roberson presented the Annual Fee Analysis. This item had much discussion as it is closely related to the Financing the Organization Task Force agenda item. It is recommended the Annual Conference registration rate for 2019 will be \$325 for members, \$385 for associate members, \$445 for non-members. It is also recommended the member dues would increase for \$35 to \$50 annually. Associate member dues would increase from \$35 to \$100 annually.

**Mr. Colvin moved, seconded by Ms. Gasparri, to approve the Annual Fee Analysis as presented. Motion passed unanimously.**

### **Quarterly Financial Statements as of 09/30/2018**

Mrs. Roberson presented the Quarterly Financial Statements as of 09/30/2018 for review by the Board. The checking statements were not available for review.

**Mr. Gomez moved, seconded by Mrs. Strickland, to approve the Quarterly Financial Statements. Motion passed unanimously.**

### **EXECUTIVE DIRECTOR REPORT**

#### **Membership Update**

Mr. Shamoun presented the current membership report and List Serve activity. It was requested for future reports to include year over year information on membership updates.

### **Check Register**

Mr. Shamoun reviewed the check register for April 1, 2018 – July 30, 2018.

### **Investment Report as of 09/30/2018**

Mr. Shamoun presented the Investment Report as of 09/30/2018. Synchrony Bank CD, with a balance of \$80,645.32 and a rate of 1.4%. American Commerce CD, with a balance of \$104,960.68 and a rate

of 1.52%, will mature September 10, 2019. The Vanguard Money Market account has a balance of \$16,207.93.

### **History of SOGF and Annual Conference Numbers**

Mr. Shamoun presented the history of SOGF and Annual Conference attendance from 2010 through 2018.

### **Bylaws and Election Timeline**

Mr. Shamoun presented a Bylaws changes and election timeline for use by the FGFOA Board and Staff.

### **TASK FORCE**

#### **CGFO Marketing**

Mrs. Ramsey-Chessman presented a letter designed by the CGFO Marketing Task Force. It is to be reviewed and signed by the FGFOA President. Staff will send it out on the President's behalf. The letter will go to member's supervisor and the Mayor of their municipality.

The Task Force also created a script recommended for use when representing FGFOA at the municipality when presenting a certificate to a member for having achieved CGFO status. It is recommended that a CGFO committee member be the first person requested to attend the presentation. Next, if someone is not available, a Board member would be asked to attend. If a Board member is not available, then a Chapter President would be asked to attend the presentation. The script is being presented as a guideline, not a requirement.

**Ms. Gasparri moved, seconded by Mr. Colvin, to conceptually approve the letter and script.**

**Motion passed unanimously.**

### **CGFO Ethics Requirement**

Mr. Burke presented the CGFO Ethics Requirement Task Force report indicating two options being recommended by the task force for a person certified as a CGFO whereby they can meet the biannual ethics requirement.

**Mr. Burke moved, seconded by Mr. DiPaolo, to approve the ethics requirements as presented.**

After discussion surrounding an enhanced webinar with interactive questions and answers instead of online testing, Mr. Burke withdrew the motion; Mr. DiPaolo withdrew his second. Due to the intricacies of this information, the Certification Committee will further review this information and discuss options to be presented to the Board at the February 22, 2019 meeting. Note: I don't think this charge was provided to the Committee. The CGFO Ethics Requirement Task Force will dissolve.

### **Financing the Organization**

Mrs. Roberson presented on behalf of the Financing the Organization Task Force to increase Active membership dues from \$35 to \$50; Associate membership dues from \$35 to \$100; Retiree membership dues will remain the same. The additional revenue could be used to subsidize programs such as Leadership as well as scholarships for Annual Conference. It is recommended the Board commit to having, and begin marketing, FGFOA Leadership Class IV for Spring 2019.

**Mrs. Roberson moved, seconded by Ms. Gasparri, to accept the recommendation to increase membership dues; to proceed with hosting a 2019 Leadership Class; and to approve out of state finance officers who work in government be considered as an FGFOA member but without voting rights. Motion passed unanimously.**

### **Subsidizing Programs**

Mrs. Roberson presented the Subsidizing Programs Task Force report. Mr. McKinney was not present for this meeting. It was decided, at the recommendation of Mr. Olson and by consensus of the Board, since the issues coincide with the Financing the Organization Task Force, the Subsidizing Programs Task Force will be dissolved.

Since the Leadership program is closely connected to the Member and Leadership Development Committee, it was decided to move forward to that discussion, then come back to the Coaching Program Task Force.

### **Member and Leadership Development**

Ms. Rabel presented the Member and Leadership Development Committee report indicating the Board greatly supports aggressively marketing FGFOA Leadership Class IV to be held in Spring 2019. Note: I don't recall this in her report. The Leadership attendees are a pool of potentially active Committee members and are seen as the future of the FGFOA Board as it encourages leaders to mature both personally and professionally. The cost of the program is prohibitive for smaller municipalities to participate. The program fee of \$2,700 forces some applicants to choose between attending Annual Conference or Leadership. To make it more appealing to a broader scope of our membership and to increase the number of potential applications, it is proposed the fee be subsidized to reduce the cost to our members. It is recommended the attendee cost should be \$1,000.00. The marketing for FGFOA Leadership will continue to be discussed by the committee.

There was discussion regarding the Coaching Program, Recruitment, and emerging leaders. The target audience for emerging leaders will continue to be discussed by the committee and be brought back to the Board at its February 22 meeting. These programs have been successful, and the committee is focused on improving participation.

**Mrs. Roberson moved, seconded by Mr. Colvin, to accept the recommendation to have Leadership Class IV in the Spring of 2019 at a member cost of \$995. The amended motion passed unanimously.**

### **Coaching Program**

Mrs. Roberson presented the Coaching Program Task Force report showing good participation in the program **and the Membership and Leadership Development Committee has already addressed many of the suggestive initiatives for this program.**

### **AD HOC COMMITTEE**

#### **E-Learning**

Mr. DiPaolo presented the E-Learning Ad Hoc Committee report. The committee met on October 25 where each member was assigned an online course to review. The Ad Hoc Committee will meet again on December 6 to compare this new information.

### **STANDING COMMITTEE REPORTS**

#### **Certification Committee**

Mrs. Ramsey-Chessman presented the Certification Committee report indicating the Florida League of Cities Legal department has reviewed the contract for the University of Georgia to re-write the CGFO Exam, Reviews, and develop a study guide.

**Mrs. Ramsey-Chessman moved, seconded by Mr. Colvin, to approve the contract as presented. Mr. Olson amended the motion to include a timeline whereby the University of Georgia would begin their re-write by December 1, 2018, to be finished by March 31, 2019, to be implemented at the Fall 2019 exams. Motion passed unanimously.**

### **Conference Host**

Mrs. Aker Reece presented the Conference Host Committee report indicating two proposals for the Tuesday night event at the 2019 FGFOA Annual Conference. There was discussion regarding whether food should be available to the members. Option one is seen as a value because food is included and it's what people are historically used to at the Tuesday night event.

**Mr. Burke made a motion, seconded by Mr. Colvin, to approve option one. Mr. Olson voted nay, 9 voted in favor. The motion passed.**

### **Conference Program**

Mr. Cahen presented the Conference Program Committee reporting outlining the full conference program schedule for the 2019 FGFOA Annual Conference. Some titles may change slightly, however the program is essentially complete as presented.

**Ms. Gasparri moved, seconded by Mr. DiPaolo, to approve the schedule as presented. Motion passed unanimously.**

### **Education and Webinar**

Mr. DiPaolo presented the Education and Webinar Committee report.

### **Legislative**

No report was given.

### **2018 School of Governmental Finance**

Mrs. Almeida presented the 2018 School of Governmental Finance report indicating it was a successful year with record attendance. Mrs. Almeida recommended Sub-Committee Chairs for the 2019 School of Governmental Finance. Mr. Shamoun informed the Board of an incident that happened in the Hospitality Suite on Wednesday evening. The member's employer will be notified of the incident. Updates on this situation, as well as the FGFOA Policy and Procedures, will be addressed at the February 22, 2019 Board meeting.

### **Technical Resources**

Mrs. Benoit presented the Technical Resources Committee report. She asked for guidance from the Board on the requested scope of the new Grants chapter for the Basic Government Resources Manual.

### **OTHER BUSINESS**

### **NEXT MEETING**

The next meeting of the Board of Directors will be Friday, February 22, 2019 at the Florida League of Cities Offices, Orlando.

ATTEST:

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Jamie Roberson, Secretary/Treasurer

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**December 4, 2018**

The meeting of the FGFOA Board of Directors took place on December 4, 2018 by conference call.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

Kent Olson, President, City of Tallahassee  
Ken Burke, President-elect, Pinellas County Clerk of the Circuit Court and Comptroller  
Jamie Roberson Secretary/Treasurer, City of Apopka  
Rip Colvin, Executive Director, Justice Administration Commission  
Frank DiPaolo, Director, City of Lighthouse Point  
Mike Gomez, Director, Florida Auditor General Tallahassee  
Jonathan McKinney, City of Holly Hill

**COMMITTEE CHAIRS**

**CHAPTER PRESIDENTS**

**STAFF**

Paul Shamoun, Florida League of Cities  
Jill Walker, Florida League of Cities

**CALL TO ORDER**

There being a quorum, President Olson called the December 4, 2018 meeting of the FGFOA Board of Directors to order at 4:01 p.m.

**PRESIDENT'S REPORT**

**Legislative Committee Chair**

Mr. Olson indicated the current Legislative Committee Chair, Crystal Kinzel, is no longer able to fulfill her term due to unforeseen personal and professional events. He is nominating Linda Davidson, Director of Financial Services, City of Boca Raton, to finish the term as the new Legislative Committee Chair for 2018-2019.

**Mr. Colvin moved, seconded by Mr. Gomez, to approve Linda Davidson as the new Legislative Committee Chair. The motion passed unanimously.**

**OTHER BUSINESS**

**NEXT MEETING**

The next meeting of the Board of Directors will be Friday, February 22, 2019 at the Florida League of Cities Offices, Orlando.

ATTEST:

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Jamie Roberson, Secretary/Treasurer



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Appointments to Lifetime Achievement Award  
Committee

**Executive Summary, Explanation or Background:** The Lifetime Achievement Award Committee consists of two Past Presidents, one FGFOA Officer, one current Board member and one member of the FGFOA at large appointed by the President. The Committee may recommend one candidate from among the nominations received based upon the four criteria for the award. The recommendation of the Committee must be approved by the Officer on the Committee. The Lifetime Achievement Award Committee for 2018-2019 will consist of following members:

Ken Burke, Clerk of the Circuit Court/Comptroller, Pinellas County, Chair  
Frank DiPaolo, Director of Finance, City of Lighthouse Point  
Mickey Miller, Retired, CFO, City of Orlando and City of Jacksonville  
Tom Klinker, Interim Finance Director, City of Mount Dora  
Melissa Burns, Director of Finance, City of St. Augustine Beach

**Recommended Action:** Informational only.

**Kent Olson, President**

February 6, 2019  
**Date**



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Revisions to Net Assets Policy

**Executive Summary, Explanation or Background:** The Net Assets Policy provides guidance on our reserve levels. The Policy currently addresses what happens in case of a shortfall in the minimum level and sets a desired level of one-third of the average operating expenditures over the past three years. Given the extremely limited potential exposures to events that may drain our reserves quickly, four months' worth of expenses may be more than we need at this time. Our current policy only provides for a minimum reserve, but it would be beneficial to establish targets for both a minimum and maximum reserve to avoid accumulating resources unnecessarily. The policy should also provide us with some flexibility to manage our reserves prudently within a set of guidelines. The attached Policy is designed to address these issues.

**Recommended Action:** Approve the revisions to the Net Assets Policy.

**Kent Olson, President**

February 8, 2019

**Date**



## **FGFOA Net Assets Policy**

**As of 02/22/2019**

**Minimum Net Assets Target Amount– two (2) months of average operating expenses for the prior three (3) years.**

**Maximum Net Assets Target Amount– three (3) months of average operating expenses for the prior three (3) years.**

**The Board shall seek to maintain the Net Assets Amount in a range between the Minimum and Maximum Target Amounts delineated above.**

**If the actual Net Assets Amount falls below the Minimum Net Assets Target Amount, the Board of Directors shall take action within two years to increase the Net Assets Amount to a level within the Minimum and Maximum Target Amounts. This action should take into consideration relevant circumstances at that time and include, but not be limited to, appropriate expenditure reductions and/or revenue adjustments.**

**If the actual Net Assets Amount exceeds the Maximum Net Assets Target Amount, the Board of Directors shall take action(s) over the next three years to bring the Net Assets Amount back within the Minimum and Maximum Target range.**

**This policy shall be monitored on an annual basis upon completion of the annual financial statements.**

## FGFOA Net Assets Policy

As of 02/0522/20019

Minimum Net Assets Target Amount– two (2) months of average operating expenses for the prior three (3) years.

~~Desired~~Maximum Net Assets Target Amount– ~~four~~three (43) months of average operating expenses for the prior three (3) years.

The Board shall seek to maintain the Net Assets Amount in a range between the Minimum and Maximum Target Amounts delineated above.

If the actual Net Assets Amount ~~begins to approximate or~~ falls below the Minimum Net Assets Target Amount, the Board of Directors shall take ~~appropriate~~ action within two years to ~~increase~~restore the Net Assets Amount to a level within the Minimum and Maximum Target~~Desired Net Assets~~ Amounts. This action should take into consideration relevant circumstances at that time and include, but not be limited to, appropriate expenditure reductions and/or revenue adjustments.

If the actual Net Assets Amount exceeds the Maximum Net Assets Target Amount, the Board of Directors shall take action(s) over the next three years to bring the Net Assets Amount back within the Minimum and Maximum Target range.

This policy shall be monitored on an ~~quarterly~~annual basis upon completion of the annual financial statements.



# Florida Government Finance Officers Association, Inc.

## *Board of Directors*

### 2018-2019

2018-2019  
BOARD OF DIRECTORS

#### OFFICERS

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

#### DIRECTORS

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

### Agenda Item

**Meeting Date:** February 22, 2018

**Title of Item:** Bylaws Amendment

#### **Executive Summary, Explanation or Background:**

The voting on the proposed Bylaws Amendment may be done in two different ways: 1) a single vote that approves all the proposed changes, or 2) a separate vote on the proposed changes within each Article that has proposed revisions (e.g., three separate votes to approve the changes in Articles IV, V and VI respectively). A separate vote on each Article's changes would mean a separate vote related to Board Composition, Elections and the Nominating processes. For reference, the Bylaws Amendment that was distributed to the membership in January is attached in both a blacklined and clean version. As a reminder, the Amendment creates a Board of six representatives, two directors and three officers. The senior most director will automatically move up to Secretary-Treasurer, just as today the Secretary-Treasurer moves up automatically to the next higher office. This will allow a director plenty of time to prepare for their turn in each of the offices, especially President. The Nominating Committee will have seven members, composed of the President-elect and six members that serve three-year overlapping terms; each President will appoint two such members during their term of office. This will help dilute the ability of any single President from packing the Nominating Committee. The Implementation Plan provides for a smooth transition from our current structure to the new one without infringing on any current director's term of office, including those that will be elected this Spring.

If you believe the proposed amendments are related as part of a package, then it makes sense to have a single vote on all the proposed amendments. If you believe each of the amendments in the three articles are independent of each other and not related, then it makes sense to have three separate votes on the ballot for the proposed amendments.

**Recommended Action:** Decide whether the Bylaws Amendment should be a single vote covering all changes or whether there should be three separate votes for the proposed revisions in Articles IV, V and VI.

Kent Olson, President

February 8, 2019

Date

# **Florida Government Finance Officers Association Constitution and Bylaws**

## **Article I**

The name of this Association shall be the Florida Government Finance Officers Association, Inc.

## **Article II**

The purpose of this Association shall be to promote the improvement of government financial administration in Florida as developed and recommended by the Government Finance Officers Association of the United States and Canada, the Governmental Accounting Standards Board and other recognized authorities in the field of government finance and administration, which include the development of mutually understandable procedures of record keeping, accounting, budgeting, auditing and financial reporting; the encouragement of the use of common terminology, classification and principles in regard to those subjects; the encouragement of a policy in governmental units of having independent and regularly conducted periodic audits; the discussion and analysis of financial issues arising under the laws of Florida; the perpetuation of recruiting and training of qualified public officials and employees; the enhancement of employment standards and ethics to a level that will assure career employment in the field of governmental finance and administration; the achievement of greater success in the efficiency of delivering governmental services; the evolution of closer relationships and understanding among those concerned with government finance in the public jurisdictions of Florida; and other objectives of mutual interest to government finance officers.

## **Article III**

Active membership may be held in the Association by any duly acting finance, accounting, budget, audit or administrative employee, whether elected or appointed, in a public jurisdiction of the State of Florida. Retiree membership may be held in the Association by any formerly active member who has duly retired from employment in a public jurisdiction of the State of Florida. Student Membership may be held in the Association by any person not eligible for active membership who is a full time student at a College or university, who is interested in the principles and practices of governmental finance, and who subscribes to the purposes of the Association. Associate membership may be held in the Association by any other person not eligible for active, retiree or student membership, who is interested in the principles and practices of government finance, and who subscribes to the purposes of the Association. The privilege of voting shall be limited to those holding active membership.

## **Article IV**

Officers of this Association shall include: President, President-elect, and Secretary-Treasurer. The terms of all such officers shall be one year, commencing with election, or until their successor has been duly elected. The most senior director shall be eligible for nomination by the nominating committee to the position of Secretary-Treasurer. Once a member has been elected by the membership to an officer position he/she shall, upon completion of the term for which he/she was elected, automatically serve successive terms in the next higher remaining officer positions.

In the event of a vacancy in the office of the Secretary-Treasurer, the most senior director will be automatically elevated to that office. Duties of the officers shall be as set forth in the policies and

procedures of the Association adopted by the Board of Directors, or shall otherwise correspond to those normally associated with such officers.

## Article V

There shall be a Board of Directors consisting of the three officers, two directors and six representatives who shall be elected at large. The two directors shall each automatically serve successive terms in the next highest offices, according to seniority. One director and three representatives shall be elected each year. The representatives shall each serve for a term of two years. The terms of the representatives shall be staggered so that three directors are elected every year at the regular annual meeting. No representative may serve more than two consecutive terms. A two-year term shall be defined as a consecutive period of time during which at least eight quarterly board meetings have been scheduled. Once a representative has served two consecutive terms, he/she may not be re-elected or appointed to the Board of Directors for at least one full year after those terms. In the case of a representative elected to a term of office of less than two years (a partial term) or appointed to fill a vacancy in a representative seat, said representative shall be eligible to serve for a maximum of three consecutive terms.

In the event of a vacancy in a representative or director seat, the Nominating Committee shall solicit nominees and appoint an individual to serve in that seat until the next scheduled election, subject to the confirmation by the Board of Directors by majority vote. In the event the Board of Directors shall fail to confirm the appointment, the Nominating Committee shall appoint another active member, and this process shall be repeated until the Board of Directors confirms the appointment. A confirmation vote may be made by conference telephone call or by action at a regular or special meeting of the Board of Directors.

It shall be the duty of the Board of Directors to transact the business of the Association including arrangement of meetings as to time, place and program to study all matters referred to it by the Association; and to perform other duties pertaining to the advancement and welfare of the Association. Additional duties of the directors and representatives shall be as set forth in the policies and procedures adopted by the Board of Directors, or shall otherwise correspond to those normally associated with such positions.

A majority of the Board of Directors shall constitute a quorum.

## Implementation Plan

For the election to be held in 2020, there will be three representatives elected to serve a two-year term. There will also be one director elected to serve in 2020. The Secretary-Treasurer position in 2020 and 2021 shall be filled by any active member who has served at least three years as a director.

## Article VI

There shall be a Nominating Committee consisting of the President-elect as Chairman, and six active members of the Association. The six active members will serve a three-year term, with each President selecting two members. The President shall select members based upon their knowledge of committee activities, local chapters and functions of the Board of Directors. In making these selections, each President shall attempt to select members that will provide a Nominating Committee that is a cross-sectional representation of the Association in terms of professional disciplines, and government types, sizes and geographical locations.

Appropriate nominating and election policies and procedures shall be adopted by the Board of Directors.

## Implementation Plan

Upon approval of the amendment, the Immediate Past President will appoint two members to the Nominating Committee for a one-year term, and the President shall appoint two members to serve for a two-year term. Each President thereafter shall appoint two members to serve for a three-year term as outlined above.

## Article VII

The Association shall hold one or more meetings per year, one of which will be the regular annual meeting. A written notice shall be mailed to each member at least 30 days in advance of every regular meeting; special meetings may be held after suitable notice, at least 10 days in advance. At special meetings, only those matters specified in the call may be considered. A majority of the active members of the Association present, shall constitute a quorum for the transaction of any business that may come regularly before them at any regular or special meeting of the Association which has been duly called.

## Article VIII

The fiscal year for this Association shall begin on July 1 of each year and end on June 30.

## Article IX

The Board of Directors shall adopt an annual budget prior to the beginning of each fiscal year. If it fails to adopt a budget, then the amounts appropriated for the most recent fiscal year shall be deemed adopted on a month-to-month basis with all items prorated accordingly until such time as a budget is adopted.

During the fiscal year, the Board of Directors may amend the budget by transferring any unencumbered appropriations from one budget category to another as deemed necessary. In addition, if the Secretary-Treasurer certifies that there are available for appropriation, revenues in excess of those estimated in the original budget, the Board of Directors may make supplemental appropriations up to the amount of the excess revenues so certified.

## Article X

The Board of Directors shall adopt and amend appropriate policies and procedures, including a schedule of dues by class of membership, in order to promote the effective and consistent operation of the Association. The schedule of dues by class of membership shall be amended by majority vote of the Board of Directors.

## Article XI

A Life Honorary Membership, with all privileges of an active member, shall be accorded, upon written request to the President, to any Past President who is otherwise no longer eligible for active membership in the Association. In addition, a Life Honorary Membership, with all privileges of an active member, may be accorded to any individual, upon affirmative vote of two-thirds of the active members present at any regular annual meeting of the Association.

## Article XII

The Constitution and Bylaws shall be amended by mail-in ballot or electronic on-line voting and upon an affirmative vote of two-thirds of the active members of the Association who vote on such amendment.

Written notice of the proposed amendment shall be sent to all active members at least 30 days prior to the deadline for the ballot on the amendment to be received by the Association.

No proposed amendment to these Bylaws which changes the structure of the officers, the Board of Directors or their respective terms of office, shall be considered by the membership unless it occurs concurrently with the approval of the membership, upon affirmative vote of two-thirds of the active members voting present of an implementation plan which provides for the orderly transition and implementation of the change.

#### Article XIII

The Board of Directors may establish and recognize local chapter organizations which shall be affiliated with the Association as set forth in the policies and procedures of the Association.

*Last Revised: 04/21/2015*

# Florida Government Finance Officers Association Constitution and Bylaws

## Article I

The name of this Association shall be the Florida Government Finance Officers Association, Inc.

## Article II

The purpose of this Association shall be to promote the improvement of government financial administration in Florida as developed and recommended by the Government Finance Officers Association of the United States and Canada, the Governmental Accounting Standards Board and other recognized authorities in the field of government finance and administration, which include the development of mutually understandable procedures of record keeping, accounting, budgeting, auditing and financial reporting; the encouragement of the use of common terminology, classification and principles in regard to those subjects; the encouragement of a policy in governmental units of having independent and regularly conducted periodic audits; the discussion and analysis of financial issues arising under the laws of Florida; the perpetuation of recruiting and training of qualified public officials and employees; the enhancement of employment standards and ethics to a level that will assure career employment in the field of governmental finance and administration; the achievement of greater success in the efficiency of delivering governmental services; the evolution of closer relationships and understanding among those concerned with government finance in the public jurisdictions of Florida; and other objectives of mutual interest to government finance officers.

## Article III

Active membership may be held in the Association by any duly acting finance, accounting, budget, audit or administrative employee, whether elected or appointed, in a public jurisdiction of the State of Florida. Retiree membership may be held in the Association by any formerly active member who has duly retired from employment in a public jurisdiction of the State of Florida. Student Membership may be held in the Association by any person not eligible for active membership who is a full time student at a College or university, who is interested in the principles and practices of governmental finance, and who subscribes to the purposes of the Association. Associate membership may be held in the Association by any other person not eligible for active, retiree or student membership, who is interested in the principles and practices of government finance, and who subscribes to the purposes of the Association. The privilege of voting shall be limited to those holding active membership.

## Article IV

Officers of this Association shall include: President, President-elect, and Secretary-Treasurer. The terms of all such officers shall be one year, commencing with election, or until their successor has been duly elected. ~~The most senior director shall be~~Any active member shall be eligible for nomination by the nominating committee to ~~the position of Secretary-Treasurer, an officer position provided he/she shall have served at least three years as a director. In order to be eligible for election to an officer position, any individual currently serving as an at large member of the Board of Directors, whose current term of office is not scheduled to expire at the next regular annual meeting, shall be required to submit a written letter of resignation from their position as an at large member of the Board of Directors at least thirty (30) days prior to the election, which resignation need not become effective until the next successive installation of officers and Board members.~~ Once a member has been elected by the membership to an officer position he/she shall,



upon completion of the term for which he/she was elected, automatically serve successive terms in the next higher remaining officer positions.

In the event of a vacancy in the office of the Secretary-Treasurer, the most senior director will be automatically elevated to that office. ~~President may fill the vacancy with any eligible active member on an interim basis for the remainder of that term of office, or may elect to leave the position vacant until the next annual meeting. In the event of a vacancy in either the office of the President or President elect, the next subordinate officer shall move into the vacant position. Any member having been appointed as an officer on an interim basis, must, in order to ascend to the next officer position, be duly elected by the membership at the next annual meeting of the Association.~~ Duties of the officers shall be as set forth in the policies and procedures of the Association adopted by the Board of Directors, or shall otherwise correspond to those normally associated with such officers.

## Article V

There shall be a Board of Directors consisting of the three officers, ~~and eight~~ two directors and six representatives who shall be elected at large. The ~~two~~ eight directors shall each automatically serve successive terms in the next highest offices, according to seniority for a term of three years. One director and three representatives shall be elected each year. The representatives shall each serve for a term of two years. The terms of the ~~representatives~~ directors shall be staggered so that ~~at least two~~ three directors are elected every year at the regular annual meeting. No ~~representative~~ director may serve more than two consecutive ~~three year~~ terms ~~as director~~. A ~~three~~ two year term shall be defined as a consecutive period of time during which at least ~~twelve~~ eight quarterly board meetings have been scheduled. Once a ~~representative~~ director has served two consecutive terms, he/she may not be re-elected or appointed to the Board of Directors for at least one full year after those terms. In the case of a ~~representative~~ director elected to a term of office of less than ~~three years~~ two years (a partial term) or appointed to fill a ~~director's seat (less than one year) due to a~~ vacancy in a ~~representative~~ director seat, said ~~director~~ representative shall be eligible to serve ~~as director~~ for a maximum of three consecutive terms.

In the event of a vacancy in a representative or director seat, the Nominating Committee shall solicit nominees and ~~President may~~ appoint an individual to serve in that seat until the next scheduled election, ~~or may elect to leave the seat vacant until the next scheduled election, subject to the confirmation by.~~ ~~Should the President elect to appoint an active member for that seat,~~ the Board of Directors ~~shall confirm the~~ of that appointment by majority vote. In the event the Board of Directors shall fail to confirm the appointment, the ~~President~~ Nominating Committee may ~~shall~~ appoint another active member, and this process shall be repeated until the Board of Directors confirms the appointment. A confirmation vote may be made by conference telephone call or by action at a regular or special meeting of the Board of Directors.

It shall be the duty of the Board of Directors to transact the business of the Association including arrangement of meetings as to time, place and program to study all matters referred to it by the Association; and to perform other duties pertaining to the advancement and welfare of the Association. Additional duties of the directors and representatives shall be as set forth in the policies and procedures adopted by the Board of Directors, or shall otherwise correspond to those normally associated with such positions.

A majority of the Board of Directors shall constitute a quorum.

## Implementation Plan

For the election to be held in 2020, there will be three representatives elected to serve a two-year term. There will also be one director elected to serve in 2020. The Secretary-Treasurer position in 2020 and 2021 shall be filled by any active member who has served at least three years as a director.

## Article VI

There shall be a Nominating Committee consisting of the President~~-elect, Immediate Past President~~ as Chairman, ~~President-elect,~~ and at least seven~~six~~ active members of the Association. The six active members will serve a three-year term, with each ~~selected by the President~~ selecting two members. The President shall select members based upon their knowledge of committee activities, local chapters and functions of the Board of Directors. ~~In so doing, the President shall attempt to form a~~ In making these selections, each President shall attempt to select members that will provide a ~~Nominating~~ Committee that is a cross-sectional representation of the Association in terms of professional disciplines, and government types, sizes and geographical locations.

Appropriate nominating and election policies and procedures shall be adopted by the Board of Directors.~~to provide for mail-in ballots or electronic online voting.~~

### Implementation Plan

Upon approval of the amendment, the Immediate Past President will appoint two members to the Nominating Committee for a one-year term, and the President shall appoint two members to serve for a two-year term. Each President thereafter shall appoint two members to serve for a three-year term as outlined above.

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*Last Revised: 04/21/2015*



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Chapter Presidents Conference Call Report

**Executive Summary, Explanation or Background:**

The next quarterly Chapter Presidents conference call will be held in March. An update will be provided at the April 5, 2019 Board meeting.

**Recommended Action:**

For Informational Purposes

*Ken Burke*  
**Ken Burke**

February 11, 2019  
**Date**



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Strategic Planning Report

**Executive Summary, Explanation or Background:**

2019-2020 Strategic Planning Session is scheduled for May 30-31, 2019. We'll be meeting at the Florida League of Cities, Orlando offices.

**Recommended Action:**

For Informational Purposes

*Ken Burke*  
**Ken Burke**

February 11, 2019  
**Date**



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Quarterly Financial Statements as of December 31, 2018

**Executive Summary, Explanation or Background:**

**Recommended Action:**

None. For Review.

*Jamie Roberson*

\_\_\_\_\_  
**Jamie Roberson**

02/22/2019

\_\_\_\_\_  
**Date**

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Comparative Statement of Financial Position

December 31, 2018, September 30, 2018, June 30, 2018, March 31, 2018, and December 31, 2017

	31-Dec-18	30-Sep-18	30-Jun-18	31-Mar-18	31-Dec-17
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash - Capital City Bank	\$ 331,802	365,260	655,044	527,326	204,473
Investments - Vanguard	16,296	16,208	16,130	16,064	16,011
Investments - CD's	185,933	185,446	185,164	184,884	184,279
Accounts Receivable	21,417	4,325	2,773	47,225	933
Interest Receivable	1,510	1,024	592	146	161
Prepaid Expenses	209	591	5,868	2,759	0
Prepaid Conference Expenses	1,280	0	0	4,832	1,893
Prepaid School of Gov Finance Expenses	0	1,596	0	0	0
Deposits	13,750	17,096	6,881	71,773	12,000
<b>Total Current Assets</b>	<b>\$ 572,197</b>	<b>591,546</b>	<b>872,452</b>	<b>855,009</b>	<b>419,750</b>
<b>Equipment:</b>					
Computer Equipment	\$ 3,569	3,569	3,569	3,569	3,569
Less: Accumulated Depreciation	(3,060)	(3,028)	(2,996)	(2,964)	(2,932)
<b>Net Equipment</b>	<b>\$ 509</b>	<b>541</b>	<b>573</b>	<b>605</b>	<b>637</b>
<b>Other Assets:</b>					
Deposits	4,000	4,000	2,000	3,500	4,500
Prepaid	26	141	0	0	26
<b>Total Other Assets</b>	<b>4,026</b>	<b>4,141</b>	<b>2,000</b>	<b>3,500</b>	<b>4,526</b>
<b>Total Assets</b>	<b>\$ 576,732</b>	<b>596,228</b>	<b>875,025</b>	<b>859,114</b>	<b>424,913</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current Liabilities:</b>					
Deferred Revenues	\$ 13,200	117,184	0	390,020	0
Accounts Payable	142,235	64,268	530,943	128,280	82,469
<b>Total Current Liabilities</b>	<b>\$ 155,435</b>	<b>181,452</b>	<b>530,943</b>	<b>518,300</b>	<b>82,469</b>
<b>Unrestricted Net Assets</b>	<b>\$ 421,297</b>	<b>414,776</b>	<b>344,082</b>	<b>340,814</b>	<b>342,444</b>
<b>Total Liabilities and Unrestricted Net Assets</b>	<b>\$ 576,732</b>	<b>596,228</b>	<b>875,025</b>	<b>859,114</b>	<b>424,913</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Activities

For the Six Months Ended December 31, 2018

	QTR 1	QTR2	---ACTUAL---			---BUDGET---	---BUDGET---	---BUDGET---
	1-July-18	1-Oct-18	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	to	to	1-Jan-19	1-Apr-19	1-Jul-18	1-Jul-18	OF	YEAR
	30-Sept-18	31-Dec-18	to	to	to	to	BUDGET	TO
			31-Mar-19	30-Jun-19	30-Jun-19	30-Jun-19	SPENT	DATE
<b>REVENUES</b>								
Membership Dues	\$ 92,715	3,290	0	0	96,005	105,000	91%	(8,995)
Investment Income	791	1,061	0	0	1,852	4,000	46%	(2,148)
Annual Conference	0	0	0	0	0	636,500	0%	(636,500)
School of Governmental Finance	0	114,147	0	0	114,147	78,230	146%	35,917
Seminars	0	0	0	0	0	27,000	0%	(27,000)
Boot Camps	13,200	11,880	0	0	25,080	52,800	48%	(27,720)
CGFO Fees	18,390	540	0	0	18,930	45,000	42%	(26,070)
Miscellaneous	187	0	0	0	187	0	0%	187
<b>TOTAL REVENUES</b>	<b>\$ 125,283</b>	<b>130,918</b>	<b>0</b>	<b>0</b>	<b>256,201</b>	<b>948,530</b>	<b>27%</b>	<b>(692,329)</b>
<b>EXPENSES</b>								
Professional Services:								
Florida League of Cities, Inc.	\$ 28,750	28,750	0	0	57,500	115,000	50%	57,500
Auditor Fees	0	0	0	0	0	9,500	0%	9,500
<b>Total - Professional Services</b>	<b>\$ 28,750</b>	<b>28,750</b>	<b>0</b>	<b>0</b>	<b>57,500</b>	<b>124,500</b>	<b>46%</b>	<b>67,000</b>
Meeting Expenses:								
Board of Directors	\$ 2,952	3,613	0	0	6,565	21,500	31%	14,935
Strategic Planning	0	380	0	0	380	3,500	11%	3,120
GFOA Conference	0	0	0	0	0	4,000	0%	4,000
GFOA Reception	0	0	0	0	0	5,000	0%	5,000
<b>Total - Meeting Expenses</b>	<b>\$ 2,952</b>	<b>3,993</b>	<b>0</b>	<b>0</b>	<b>6,945</b>	<b>34,000</b>	<b>20%</b>	<b>27,055</b>



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Activities

For the Six Months Ended December 31, 2018

	---ACTUAL---		---BUDGET---		---BUDGET---		---	
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	---
	1-July-18	1-Oct-18	1-Jan-19	1-Apr-19	1-Jul-18	1-Jul-18	OF	VARIANCE
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-18	31-Dec-18	31-Mar-19	30-Jun-19	30-Jun-19	30-Jun-19	SPENT	DATE
Training/Education:								
Conference Expenses	\$ 0	0	0	0	0	644,700	0%	644,700
School of Governmental Finance	0	82,177	0	0	82,177	77,550	106%	(4,627)
Seminars	0	0	0	0	0	25,000	0%	25,000
Boot Camps	7,545	6,029	0	0	13,574	38,200	36%	24,626
CGFO Expenses	0	0	0	0	0	63,000	0%	63,000
NASBA Fees	0	0	0	0	0	1,000	0%	1,000
Total - Training/Education	\$ 7,545	88,206	0	0	95,751	849,450	11%	753,699
Standing Committees:								
Standing Committee Meetings	0	0	0	0	0	2,000	0%	2,000
All Committee Meetings @ Conference	0	0	0	0	0	7,000	0%	7,000
Total - Standing Committees	\$ 0	0	0	0	0	9,000	0%	9,000
Communication to Members:								
Postage & Mailing	229	325	0	0	554	500	111%	(54)
Printing & Duplicating	1,097	54	0	0	1,151	1,500	77%	349
Total - Communication to Members	\$ 1,326	379	0	0	1,705	2,000	85%	295

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Activities

For the Six Months Ended December 31, 2018

	-----	-----	---ACTUAL---	-----	-----	---BUDGET---	---BUDGET---	---BUDGET---
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-18	1-Oct-18	1-Jan-19	1-Apr-19	1-Jul-18	1-Jul-18	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-18	31-Dec-18	31-Mar-19	30-Jun-19	30-Jun-19	30-Jun-19	SPENT	DATE
Administrative Expenses:								
Insurance Expense	\$ 3,998	0	0	0	3,998	4,500	89%	502
List Serve	1,578	0	0	0	1,578	4,000	39%	2,422
Filings & Registrations	0	0	0	0	0	100	0%	100
Staff Travel	878	444	0	0	1,322	3,500	38%	2,178
Miscellaneous Expense	785	556	0	0	1,341	3,500	38%	2,159
Credit Card and Bank Fees	6,745	2,037	0	0	8,782	20,000	44%	11,218
Depreciation	32	32	0	0	64	200	32%	136
Total - Administrative Expenses	\$ 14,016	3,069	0	0	17,085	35,800	48%	18,715
<b>TOTAL EXPENSES</b>	<b>\$ 54,589</b>	<b>124,397</b>	<b>0</b>	<b>0</b>	<b>178,986</b>	<b>1,054,750</b>	<b>17%</b>	<b>875,764</b>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<b>\$ 70,694</b>	<b>6,521</b>	<b>0</b>	<b>0</b>	<b>77,215</b>	<b>(106,220)</b>	<b>-73%</b>	<b>183,435</b>
<b>Unrestricted Net Assets, Beginning of Period</b>	<b>\$ 344,082</b>	<b>414,776</b>	<b>421,297</b>	<b>421,297</b>	<b>344,082</b>	<b>344,082</b>	<b>100%</b>	<b>0</b>
<b>Unrestricted Net Assets, End of Period</b>	<b>\$ 414,776</b>	<b>421,297</b>	<b>421,297</b>	<b>421,297</b>	<b>421,297</b>	<b>237,862</b>	<b>177%</b>	<b>183,435</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Cash Flows

For the Six Months Ended December 31, 2018

### Cash Flows From Operating Activities

Receipts from Members and Associates	\$	246,755	
Receipts from Exhibitors and Hotel Sites		2,151	
Interest and Dividends		934	
Fees Paid to Florida League of Cities		(57,455)	
Payments to Vendors		<u>(514,693)</u>	
Net Cash Used by Operating Activities			\$ (322,308)

### Cash Flows from Investing Activities

Purchase of Investments	\$	<u>(768)</u>	
Net Cash Used by Investing Activities			\$ <u>(768)</u>
Net Decrease in Cash and Cash Equivalents			\$ (323,076)
Cash and Cash Equivalents-Beginning of Period			\$ <u>671,174</u>
Cash and Cash Equivalents-End of Period			\$ <u><u>348,098</u></u>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Cash Flows

For the Six Months Ended December 31, 2018

### Reconciliation of Increase in Net Assets to Net Cash

#### Used by Operating Activities

Increase in Net Assets	\$	77,215	
Adjustments to Reconcile Increase in Net Assets to Net Cash Used by Operating Activities:			
Depreciation		64	
Increase in Accounts Receivable		(19,562)	
Decrease in Prepaid Expenses		4,353	
Increase in Deposits		(8,870)	
Decrease in Accounts Payable		(388,708)	
Increase in Deferred Revenues		13,200	
Net Cash Used by Operating Activities	\$		<u><u>(322,308)</u></u>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2018 School of Governmental Finance

Palm Beach Gardens, FL

## REVENUE COMPARISON

REGISTRATIONS	# of REG	2018 ACTUAL	BUDGET	VARIANCE
Active Member Basic	62	16,120	12,500	3,620
Active Member Basic Late	9	2,700	1,450	1,250
Active Member Intermediate	86	21,500	12,500	9,000
Active Member Intermediate Late	9	2,610	4,350	(1,740)
Associate Member Basic	1	325	630	(305)
Associate Member Intermediate	1	310	0	310
Non Member Basic	9	3,465	750	2,715
Non Member Basic Late	1	425	0	425
Non Member Intermediate	4	1,460	770	690
Non Member Intermediate Late	1	405	0	405
Active Member Week	117	46,800	32,000	14,800
Associate Member Entire Week	5	2,625	1,050	1,575
Active Member Week Late	4	1,760	4,400	(2,640)
Non Member Week	4	2,560	1,280	1,280
Associate Member Entire Week Late	1	565	0	565
Cancellation Fees	19	760	0	760
Hotel Commissions		9,757	6,550	3,207
<b>TOTAL REVENUES</b>		<b>114,147</b>	<b>78,230</b>	<b>35,917</b>

## EXPENSE COMPARISON

	2018 ACTUAL	BUDGET	VARIANCE
Hospitality Suite	4,156	4,500	344
Refreshment Breaks	42,590	40,000	(2,590)
Welcome Reception	7,652	5,000	(2,652)
Emerging Leader Reception	2,853	2,500	(353)
Staff Travel	3,538	6,000	2,462
Equipment Rentals	6,461	8,000	1,539
Speaker Gifts	1,481	750	(731)
Postage/Mailing	68	50	(18)
Printing/Duplicating	1,775	1,500	(275)
Meeting Planning Services	7,850	6,000	(1,850)
Insurance	434	500	66
Internet Café	2,200	2,500	300
Operating Supplies	1,119	250	(869)
<b>TOTAL EXPENSES</b>	<b>82,177</b>	<b>77,550</b>	<b>(4,627)</b>
<b>NET INCOME</b>	<b>31,970</b>	<b>680</b>	<b>31,290</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2018-19 Bootcamps

For the Six Months Ended December 31, 2018

## REVENUE COMPARISON

	# of REG	2019 ACTUAL	ORIGINAL BUDGET	VARIANCE
REGISTRATIONS				
Registration Fees	57	25,080	52,800	(27,720)
<b>TOTAL REVENUES</b>		<b>25,080</b>	<b>52,800</b>	<b>(27,720)</b>

## EXPENSE COMPARISON

	2018 ACTUAL	ORIGINAL BUDGET	VARIANCE
Refreshment Breaks	3,417	12,000	8,583
Lunch	2,574	7,000	4,426
Printing and Duplicating	0	1,200	1,200
Speaker Expense	6,335	12,000	5,665
Staff Travel	0	1,000	1,000
Equipment Rent	237	4,000	3,763
Room Rental	1,011	1,000	(11)
<b>TOTAL EXPENSES</b>	<b>13,574</b>	<b>38,200</b>	<b>24,626</b>
<b>NET INCOME</b>	<b>11,506</b>	<b>14,600</b>	<b>(3,094)</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2018-19 CGFO

For the Six Months Ended December 31, 2018

## REVENUE COMPARISON

REGISTRATIONS	# of REG	2018 ACTUAL	ORIGINAL BUDGET	VARIANCE
Renewals	62	2,895	4,000	(1,105)
Application Fees	27	1,350	3,000	(1,650)
Review Courses	213	9,585	22,000	(12,415)
Exams	170	5,100	16,000	(10,900)
<b>TOTAL REVENUES</b>		<b>18,930</b>	<b>45,000</b>	<b>(26,070)</b>

## EXPENSE COMPARISON

	2018 ACTUAL	ORIGINAL BUDGET	VARIANCE
Food and Beverage	0	13,000	13,000
Scantron Maintenance and Supplies	0	500	500
Printing and Mailing	0	1,000	1,000
Exam Rewrite or Update	0	47,000	47,000
Equipment Rental	0	1,500	1,500
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>63,000</b>	<b>63,000</b>
<b>NET INCOME (LOSS)</b>	<b>18,930</b>	<b>(18,000)</b>	<b>36,930</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Supplemental Information

For the Six Months Ended December 31, 2018

### Accounts Receivable:

PGA National	9,757	Hotel Commission for 2018 SOGF
Miscellaneous Members	<u>11,660</u>	Event Receivables
<b>Total Accounts Receivable</b>	<u><u>21,417</u></u>	

### Prepaid Expenses:

Tervis	1,106	Speaker Gifts
Amazon	174	Miscellaneous Conference Supplies
Digicert and Network Solutions	<u>235</u>	Internet Homepage
<b>Total Prepaid Expenses</b>	<u><u>1,515</u></u>	

### Deposits:

#### Current:

Diplomat Hotel	1,500	2019 Annual Conference
Donovan Darius Enterprise	5,000	2019 Annual Conference Speaker
Annetts Wilson Media	2,000	2019 Leadership
Hull and Associates	5,250	2019 Leadership

#### Non-Current:

Rosen Shingle	1,000	2020 Annual Conference
Rosen Shingle	1,000	2022 Annual Conference
Waldorf Astoria	<u>2,000</u>	2021 Annual Conference
<b>Total Deposits</b>	<u><u>17,750</u></u>	



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Supplemental Information

For the Six Months Ended December 31, 2018

### Accounts Payable:

Jupiter Inlet	220	2018 SOGF Refund
Graphic Press	899	2018 SOGF Printing
FLC	<u>141,116</u>	Fees and Expenses

### Total Accounts Payable

142,235

### Miscellaneous Expense:

Network Solutions	179	Website Domain Expenses
Digicert	131	Website Domain Expenses
Hello Florida	437	Conference Expenses Invoice Received After Fiscal YE Close
L-Soft	229	Listserv Invoice Received After Fiscal YE Close
BMI Music License Fees	163	Music for events
Walgreens	125	Gift Cards
Amazon	<u>77</u>	Memorial Gift

### Total Miscellaneous Expense

1,341



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
BOARD OF DIRECTORS**

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**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

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Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Membership Update and List Serve Data

**Executive Summary, Explanation or Background Information on Request:**

<b>Membership Paid</b>	<b>02/11/19</b>	<b>10/29/18</b>	<b>08/23/18</b>
<b>Active:</b>	2,451	2,345	2,169
<b>Associate:</b>	266	256	236
<b>Lifetime/Retiree</b>	48	47	47
<b>Total</b>	2,765	2,648	2,452

**List Serve Activity**

Attached






**Recommended Action:**

None. Information only.

**Paul Shamoun, Executive Director**

February 11, 2019  
**Date**

## FGFOA Listserve Report November 1, 2018 thru January 22, 2019

List Name	List Title
 <a href="#">FGFOA-ACCOUNTINGAUDITING</a>	FGFOA - Listserve - Accounting, Auditing & Financial Reporting (649 Subscribers)
 <a href="#">FGFOA-BUDGETING</a>	FGFOA - Listserve - Budgeting (557 Subscribers)
 <a href="#">FGFOA-DEBTTREASURY</a>	FGFOA - List - Debt & Treasury (556 Subscribers)
 <a href="#">FGFOA-FINANCIALADMINISTRATION</a>	FGFOA - Listserve - Financial Administration (564 Subscribers)
 <a href="#">FGFOA-PERSONNELPAYROLL</a>	FGFOA - Listserv - Personnel & Payroll (318 Subscribers)

### **Accounting & Auditing**

[Approval thresholds](#) (3 messages)  
[Credit Card issues with Hotel Reservations](#) (1 message)  
[Online Disposal of Capital Assets](#) (2 messages)  
[Outsourcing Ambulance Billing](#) (1 message)  
[Salary Employees](#) (6 messages)  
[Signature Stamp Usage and E-Signature Usage](#) (1 message)  
[Utility Water Leak Credit Policy!](#) (2 messages)  
[\[EXTERNAL\] Re: Online Disposal of Capital Assets](#) (1 message)  
[City Operated Sanitation Service](#) (2 messages)  
[Garbage on the ad valorem tax bill](#) (5 messages)  
[Non-profit Organization](#) (3 messages)  
[Solid Waste Franchise Fees](#) (6 messages)  
[Utility Billing and cut off](#) (2 messages)  
  
[Bids for Refuse and recycling](#) (1 message)  
[Contract Management](#) (7 messages)  
[Discontinuing Ad Valorem Taxes](#) (4 messages)  
[Garbage on the ad valorem tax bill](#) (1 message)  
[GASB 75](#) (4 messages)  
[HB 127 - Building and Inspection Fees and Activities](#) (14 messages)  
[HB 127 - Building and Inspection Fees and Activities Committee Agenda 01/23/19](#) (1 message)  
[HTE/Superior/Central Square AP Check Printing](#) (1 message)  
[Intelliclock IQ1000](#) (1 message)  
[Internal Controls](#) (1 message)  
[Job Description](#) (1 message)  
[RFP to Purchase Land](#) (1 message)  
[SCADA](#) (3 messages)  
[\[EXTERNAL\]: SCADA](#) (1 message)

### **Budgeting**

[City of Fort Myers: Budget Policies](#) (1 message)  
[SAMPLE RFP FOR PURCHASING LAND](#) (1 message)

### **Debt & Treasury**

N/A

## **Financial & Administration**

[Accounts Payable Policies and Procedures/Manual](#) (1 message)

[Accumulating funding for vehicle replacements](#) (6 messages)

[Approval thresholds in financial system](#) (2 messages)

[Cash Policies](#) (1 message)

[Citizen committees related to voted tax oversight](#) (2 messages)

[New elected officials handbook.](#) (1 message)

[Booting, or Barnacle an immobilizing device](#) (1 message)

[Cell Tower Lease Renewals](#) (1 message)

[FEMA Public Assistance Management Costs Interim Policy](#) (7 messages)

[Grants contract & administration](#) (1 message)

[Internet, Email, Cell Phone use, etc.](#) (1 message)

[Non-profit Organization](#) (1 message)

[nonprofit grants funding](#) (1 message)

[Grant Management](#) (1 message)

[Grants Administration Policies and Procedures 20130906](#) (1 message)

## **Personnel & Payroll**

[newly elected Officials handbook](#) (2 messages)

[Outsourcing Payroll and HR functions](#) (3 messages)

[RFP purchasing function](#) (1 message)

[Holiday Compensation for 24 hour Employees such as Fire Fighters/EMS personnel](#) (6 messages)



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

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Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Check Register

**Executive Summary, Explanation or Background Information on Request:**

Attached is the Check register from October 1, 2018 through December 31, 2018

**Recommended Action:**

Information Only

**Paul Shamoun, Executive Director**

February 22, 2019  
**Date**

**FGFOA**  
**Check Register**  
**Oct - Dec**  
**2018**

Date	CK #	Type	Paid To/Rcvd From	Payment	Deposit
	Balance @ Sep 30, 2018				\$ 365,260.29
	<b>Deposits for Oct 2018</b>				\$ 13,830.00
10/19/2018	3374	CK	Broward MPO	\$ 360.00	
10/22/2018	CC Refunds	CC	CC Refunds	\$ 2,390.00	
10/26/2018	R00268	ACH	Hello Florida	\$ 436.76	
10/26/2018	R00269	ACH	L-Soft International	\$ 556.78	
10/26/2018	R00270	ACH	Florida League of Cities	\$ 28,945.75	
BANK FEES	SVC000000530	SVC	Bank Fees	\$ 1,382.49	
	<b>Deposits for Nov 2018</b>				\$ 925.00
11/7/2018	CC Refunds	CC	CC Refunds	\$ 5,420.00	
11/9/2018	3375	CK	City of Panama City	\$ 520.00	
11/9/2018	3376	CK	City of Tallahassee	\$ 440.00	
11/30/2018	CC Refunds	CC	CC Refunds	\$ 220.00	
BANK FEES	SVC000000532	SVC	Bank Fees	\$ 417.65	
	<b>Deposits for Dec 2018</b>				\$ 3,680.00
12/7/2018	3377	CK	Lynda Dennis	\$ 3,232.34	
12/7/2018	3378	CK	Enterprise Fleet	\$ 85.00	
12/7/2018	R00271	ACH	Hull & Assoc	\$ 5,250.00	
12/7/2018	R00272	ACH	Annetta Wilson Media	\$ 2,000.00	
BANK FEES	SVC000000532	SVC	Bank Fees	\$ 236.98	
				\$ 51,893.75	\$ 383,695.29
	Balance @ 12/31/2018			\$ 331,801.54	



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF  
DIRECTORS**

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**President**  
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Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**Meeting Date:** February 22, 2019

**Title of Item:** Investment Report

**Executive Summary, Explanation or Background Information on Request:**

**FGFOA Certificates of Deposit**

As of 01/31/2019.

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

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Shannon Ramsey-  
Chessman

William Spinelli

Kelly Strickland

<b><u>Purchased</u></b>	<b><u>Bank</u></b>	<b><u>Amount</u></b>	<b><u>APY</u></b>	<b><u>Term</u></b>	<b><u>Maturity Date</u></b>
09/04/18	Synchrony Bank	\$80,972.27	1.40%	12 months	09/04/19
03/09/18	American Commerce	\$104,960.68	1.60%	12 months	03/14/19
<b><u>Money Market Account</u></b>					
	Vanguard	\$16,296.06			
	TOTAL	<u>\$202,229.01</u>			

**Recommended Action:**

For review

A handwritten signature in black ink, appearing to read 'Paul Shamoun', is written over a horizontal line.

**Paul Shamoun, Executive Director**

February 11, 2019  
**Date**



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
BOARD OF DIRECTORS**

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**Meeting Date:** February 22, 2019

**Title of Item:** Retiree Registration Fee

**Executive Summary, Explanation or Background Information on Request:**


At the request of several members, President Olson asked for a review of retiree members and the possibility of offering them a reduced rate or free admission to FGFOA events. The GFOA offers retired members free registration to their annual conference. Louisiana was the only state found that offered a reduced rate for annual conference; 25% off the cost. Most states had a "Retiree" member type, entitling them to the active member rate for education and conferences. Several had lower dues, but no voting rights for retired members.

We currently have 28 retired members. The designation of "Retiree" is a self-made designation and staff has no way to verify the information. Below are the numbers of members who designated themselves as retired that attended our school or annual conference.

**Number of Registered Retirees**

Annual Conference 2017	8
School 2017	2
Annual Conference 2018	7
School 2018	0

**Recommended Action:**  
Information only.

  
**Paul Shamoun, Executive Director**

February 22, 2019  
**Date**





**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
BOARD OF DIRECTORS**

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**Meeting Date:** February 22, 2019

**Title of Item:** Policy - Membership Objection Process

**Executive Summary, Explanation or Background Information on Request:**

As talked about at the last meeting, there was an incident at the 2018 SOGF where a member was asked to leave and not return. The member was not allowed to participate in the remaining CGFO review classes nor were they allowed to sit for the CGFO exams. Currently, neither the FGFOA By-laws, Policies & Procedures, nor the Code of Ethics addresses the removal of a member for a breach in ethics.

I have attached our policies and several policies from other associations regarding their handling of similar situations for Board review.

**Recommended Action:**

Direction to the Chair of the Member and Leadership Development Committee to develop a policy for the reporting of ethics violations as well as a policy for the revocation of membership for a breach in the FGFOA Code of Ethics.

**Attachments:**

FGFOA Code of Ethics  
FCCMA Membership Objection Process  
Michigan Rules of Procedure for Enforcement

**Paul Shamoun, Executive Director**

February 22, 2019  
**Date**

# Florida Government Finance Officers Association

## Code of Ethics

*The Florida Government Finance Officers Association is a professional organization dedicated to promote and improve the quality of financial accountability, management, and communications by and for all governmental units in the State of Florida by providing training and individual development for governmental financial professionals in technical finance related areas and other aspects of financial management.*

*To further these goals, we, the members of the Florida Government Finance Officers Association, are committed to adhere to legal, moral, and professional standards of conduct in the fulfillment of our professional responsibilities as set forth in this Code of Ethics in order to enhance the quality of our performance.*

*We shall conduct ourselves with integrity in all working relationships with public officials, employees, and the citizens whom we serve.*

*We shall not condone or knowingly allow the issuance of any false or misleading financial information or omit any information that is essential to making an informed decision.*

*We shall prepare and present financial information for the annual audited financial statements in accordance with generally accepted governmental accounting principles.*

*We shall abide by all applicable laws and regulations of the Federal government, State of Florida and those of our individual local jurisdictions.*

*We shall not be involved with or by our actions condone any illegal activity.*

*We shall conduct ourselves ethically and objectively and not seek or accept personal gain that would influence the conduct of our official duties.*

*We shall not use public resources for personal gain.*

*We shall not reveal or improperly use confidential information.*

*We shall accurately represent our professional qualifications, education, and affiliations.*

*We shall promote equal employment opportunities and oppose any discrimination, harassment or other unfair employment practices.*

*We shall promote the professional management of resources by identifying, developing and advancing fiscal strategies, policies and practices for the benefit of the public.*

## **FCCMA Membership Objection Process**

### **1. Membership Objection Process**

- 1.1. Objection is received.
- 1.2. Membership committee refers the membership objection to the FCCMA president.
- 1.3. Applicant receives letter from FCCMA President outlining the objection. Objector name shall be confidential.
- 1.4. Applicant has thirty (30) days from receipt of letter to consent to investigation.
- 1.5. If the applicant does not consent, the applicant is deemed ineligible for admission.
- 1.6. If the applicant consents, the President will appoint the Ethics Committee to investigate and the Committee will commence the investigation.
- 1.7. Upon completion of the investigation, a report will be sent to the Board of Directors who then provides said report to the applicant and the applicant will have thirty (30) days to provide a response in writing to the Board of Directors.
- 1.8. At its next Board meeting the Board of Directors will consider the application by reviewing the original application, the objection, the investigation, and the applicant's response (if provided).
- 1.9. The Board of Directors will take one of the following actions on the application, under the guidance provided:
  - 1.9.1. Admit – No evidence of unethical behavior.
  - 1.9.2. Admit with Advice – Some evidence that the actions outlined in the objection raise ethical concerns, but individual is willing to reaffirm to the ICMA Code of Ethics. Letter of admittance includes guidance to the applicant on the issue of concern so the applicant better understands the obligations of the Code of Ethics.
  - 1.9.3. Admit with Advice and a Requirement for Additional Remedial Education, such as:
    - 1.9.3.1. Reading ICMA ethics-based materials.
    - 1.9.3.2. Attending an ethics workshop or training offered by ICMA, FCCMA, CFLGE or similar association.
    - 1.9.3.3. Having a personal counseling session with a peer, such as a current or former Board member, senior advisor, or staff member.
  - 1.9.4. Do Not Admit – There is evidence of serious unethical conduct that raises questions about the individual's commitment to the Code of Ethics.



**MICHIGAN GOVERNMENT  
FINANCE OFFICERS ASSOCIATION**

OME ABOUT BACKGROUND RULES OF PROCEDURE FOR ENFORCEMENT

# ules of Procedure for Enforcement

## I. General

- A. These rules govern the procedures for enforcing the Michigan Government Finance Officers Association (MGFOA) Code of Ethics as adopted by the MGFOA membership.
- B. All members of MGFOA agree to abide by the Code of Ethics.
- C. The purpose of these rules is to provide a reasonable process for investigating and determining whether a member has violated the code, and to afford each individual member who is the subject of an investigation (the "respondent") a full and fair opportunity to be heard throughout the process.
- D. It is the intention of the MGFOA membership that these rules be carried out carefully but expeditiously in order to minimize the time during which a member may be subject to possible disciplinary action. Accordingly, time limits stated in these rules are binding, subject to extensions which may be granted by the Board of Directors for reasonable cause, upon request.
- E. No person may participate in any proceedings on a complaint brought under these rules if that person is or may be a witness or complainant in that case, or if his or her participation would otherwise create, or appear to create, a conflict of interest. The President may select a replacement for any person who is unable to participate in the case for this reason.

## II. Jurisdiction

- A. All members of MGFOA are subject to the Code of Ethics and are subject to sanctions for any violations thereof which occur during their membership. A member may be subject to sanctions for a violation which continues while he or she is a member even though the conduct in question originated prior to admission to membership.
- B. If a complaint is made against a person who was a member at the time the alleged violation occurred but who is not a member at the time the complaint is made, the complaint will be processed under these procedures only if the former member agrees in writing. In no event shall a person be readmitted to membership if there is an outstanding

## About

Board of Directors



Background



Organizational  
Biography

Mission Statement

Bylaws

Code of Professional  
Ethics

## › Rules of Procedure for Enforcement

Executive Director

Past Presidents

Honorary Life Members

Policies



Procedures



Corporate Papers



Store

and unresolved complaint against him or her for conduct while formerly a member.

- C. The Committee on Professional Conduct ("the committee", or "CPC") shall retain jurisdiction over an investigation of a respondent who, before the conclusion of the investigation, resigns from MGFOA or otherwise allows his or her membership in MGFOA to lapse.

### **III. Responsibilities**

- A. The MGFOA Board of Directors ("the Board") is responsible for making the final decision on matters pertaining to the enforcement of the code, including, but not limited to, sanctions for the violation thereof. No current or former member may be publicly censured, expelled, or barred from membership without the approval of the Board.
- B. The Committee on Professional Conduct is the committee of MGFOA responsible for assisting the Board in implementing these rules and has the specific duties set forth hereinafter.

The CPC shall consist of five members of MGFOA who shall be selected by the President and confirmed by the Board.

CPC members shall not have formal terms of office, but shall serve on a case-by-case basis.

The CPC shall serve as a fact-finding committee and, as such, shall be responsible for conducting the investigation of a complaint of a violation of the code in accordance with these rules.

- C. It is the responsibility of the Board to publicize the existence and importance of the code with elected officials and the general public.

### **IV. Sanctions**

- A. Sanctions may be imposed in accordance with these rules upon members who are found to have violated the code. In determining the kind of sanction to be imposed, the following factors may be considered: the nature of the violation, prior violations by the same individual, the willfulness of the violation, the level of professional or public responsibility of the individual, and any other factors which bear upon the seriousness of the violation.
- B. The following sanctions may be imposed singly or in combination at the conclusion of an investigation and/or hearing under these rules:

Private Censure. A letter to the respondent and the complainant indicating that the respondent has been found to have violated the Code of Ethics, that MGFOA disapproves of such conduct, and that, if it is repeated in the future, it may be cause for more serious sanctions. If the complainant is a non-member, he or she shall be notified that the

case was considered and resolved, and that no public action was taken.

**Public Censure.** Notification to the respondent, complainant, state association, appropriated local governing bodies, and news media, indicating that a violation of the code took place and that MGFOA strongly disapproves of such conduct, and the nature of the sanctions(s) imposed.

**Expulsion.** A revocation of the respondent's membership privileges.

**Membership Bar.** A prohibition against reinstatement of the respondent's membership in MGFOA.

- C. Upon receiving documented evidence that a member has been found guilty after trial by a judge or a jury of criminal conduct, which constitutes a violation of the MGFOA Code of Ethics and which occurred while the person was a member of MGFOA, the Board shall immediately issue a notice of suspension of membership to that person by registered mail and that person's membership shall be suspended as of the date of that notice. The Board shall advise the CPC of any such action and shall refer the case to the CPC. The CPC may commence an investigation in accordance with Part VI hereof, or it may defer proceedings until the person has exhausted all appeals or the time for appeal has expired. The suspension shall continue in effect until such time as sanctions provided under Part IV-B. are imposed, or the case is dismissed, in accordance with these rules.

## **. Initiation of Procedures**

- A. Proceedings against an individual for an alleged violation of the Code of Ethics may be initiated by the President, or his or her designee, upon receiving a written complaint or other written information from any source indicating that a violation may have occurred.
- B. Within fifteen (15) days after receiving such a written complaint or information, the President, or his or her designee, must ascertain whether it is sufficiently clear and complete to initiate proceedings, and, if so, whether it alleges conduct that may be a violation of the Code of Ethics. If the President, or his or her designee, concludes that the complaint is not sufficiently clear or complete to initiate proceedings, it shall seek further clarification from the complainant or other source before taking any further action.

If the President, or his or her designee, cannot determine whether the conduct alleged, if proven, might violate the Code of Ethics, it shall refer the question to the CPC for a ruling. No further action shall be taken with respect to the complaint or information unless the CPC rules that the conduct alleged, if true, may constitute a violation of the code.

If the President, or his or her designee, concludes that the complaint is

sufficiently clear and complete to initiate proceedings, and may, if proven, indicate a violation of the code, a copy of the complaint or information shall be forwarded by registered mail to the respondent named in the complaint or information. The respondent shall be informed at the time of the provisions of the code which he or she is alleged to have violated. The President, or his or her designee, may also request that the respondent answer specific questions pertaining to the alleged violation.

The respondent shall be given thirty (30) days within which to respond in writing to the complaint or information, to provide any further information or material he or she considers relevant to the allegations, and to answer any specific questions asked by the President, or his or her designee.

As soon as the respondent's response is received, but in no event more than thirty (30) days after written notice of the alleged violation has been given to the respondent, the President, or his or her designee, shall refer the case to the CPC for proceedings in accordance with these rules.

## **I. Investigations**

- A. Upon receiving a case of an alleged violation of the Code of Ethics from the President, or his or her designee, the committee shall commence an investigation into the allegations. However, no investigation shall be required if (1) the respondent admits to the violation in his or her initial response, or (2) the respondent has already entered a guilty plea, or has been found guilty and has exhausted all appeals in a criminal case involving the same conduct.
- B. In all cases other than those in which an investigation is not required, the CPC's investigation shall be conducted in accordance with the following:

The CPC must meet within fifteen (15) days of the request made by the President or his or her designee.

The committee shall afford the respondent an opportunity to meet with the committee in person and may, at its discretion, afford such an opportunity to the complainant as well. The respondent may appear at such a meeting personally and may be accompanied by a representative. Alternatively, the respondent may appear through a representative.

The committee shall prepare and maintain notes of all meetings and interviews with the respondent, the complainant, and any witnesses, and may request any such person to sign a statement prepared on the basis of those notes. The respondent shall be entitled to review these

notes and statements, and any other documentary evidence gathered in the course of the investigation, and shall be afforded the opportunity to respond in writing.

The committee shall take all reasonable steps to ascertain the facts relevant to the case, including, but not limited to, interviews with witnesses, review of the respondent's submission(s), and examination of all published material judged to be relevant and reliable.

Within sixty (60) days of the first meeting of the committee, the investigation shall be concluded, and a written report of the committee's proposed findings of fact shall be sent to the Board and the respondent. Each finding must be supported by reliable and relevant evidence which has been made available to the respondent for review. The committee's report shall also include a recommendation regarding sanctions.

## **II. Decisions**

- A. The Board shall, at its next regularly scheduled meeting, review the CPC's proposed findings of fact and shall ascertain whether they are supported by sufficient reliable and relevant evidence.

If the evidence is not sufficient, the Board may either (a) dismiss the case, or (b) return it to the CPC for further investigation in accordance with these rules.

If the Board determines that the proposed findings are supported by the evidence, it shall determine whether they demonstrate that a violation of the Code of Ethics has occurred. If not, it shall dismiss the case and so advise the respondent and the CPC.

If the Board concludes on the basis of the CPC's report that a violation has occurred, it shall adopt, or revise and adopt the report. The Board shall then notify the respondent of its intent to impose the specified sanction(s) for the reasons stated unless the respondent can show that the findings of fact are erroneous, or that the proposed sanction(s) should not be imposed in light of certain mitigating factors which the CPC did not previously consider. The respondent shall have fifteen (15) days in which to submit a written response to the Board and/or request a hearing.

In the event that the respondent makes no submission, and does not request a hearing, the Board shall promptly impose the sanctions approved in section VII-A-3.

In the event that the respondent requests a hearing, the Board shall conduct said hearing in accordance with part VIII of these rules. No sanction(s) shall be imposed before the hearing is conducted.



- B. Upon receiving notice from the Board of its determination that a private censure is the appropriate sanction, and that the respondent has not requested a hearing, the Board shall send a letter of private censure. If the complainant is a non-member, notification shall occur in accordance with section IV-B-1. The case shall then be closed.

No other notification of a private censure shall be made. However, MGFOA may publish the fact that certain kinds of conduct have resulted in the issuance of private censures, provided that no names or identifying details are disclosed.

- C. Upon the Board's determination that a public censure, expulsion, or membership bar is the appropriate sanction, and that the respondent has not requested a hearing, the Board may vote to adopt the recommended decision of the CPC, to modify said decision, or to dismiss the case without imposing sanctions. The respondent shall be immediately notified of the decision of the Board and the sanction, if any, shall be implemented.

### III. Hearings

- A. *These procedures shall govern all hearings conducted pursuant to these rules.*
- B. *No Board member may hear any case if his or her participation in that case would create an actual or apparent conflict of interest.*
- C. *Within ten (10) days of receiving a request for a hearing, the Board shall notify the respondent by registered or certified mail that a hearing has been scheduled before the Board. The hearing date shall be at least fifteen (15) days after the date the notice is postmarked. The notice shall also state that the respondent has the following rights:*

*To appear personally at the hearing.*

*To be accompanied and represented at the hearing by an attorney or other representative.*

*To review all documentary evidence, if any, against him or her, in advanced of the hearing.*

*To cross-examine any witness who testifies against him or her at the hearing.*

*To submit documentary evidence, and to present testimony, including the respondent's in his or her defense at the hearing.*

- D. *The Board shall not be bound by any formal rules of evidence but may accord appropriate weight to the evidence based on its*

*relevance and reliability.*

*The CPC's report shall be admissible evidence at the hearing.*

*The Board may not hear evidence of any alleged ethics violation by the respondent that was not the subject of the initial investigation.*

*E. At any hearing conducted under these rules, the Board shall first present evidence in support of its recommended decision. Upon conclusion of its presentation, the respondent shall have the opportunity to present evidence in his or her defense.*

*F. Within five (5) working days of the conclusion of the hearing, the Board shall render a decision in the case.*

*The decision shall be in writing and shall include a statement of the reasons. Only evidence which was put before the Board may be considered as a basis for the decision.*

*The Board's decision may be to:*

- a. Dismiss the case.*
- b. Adopt the findings and sanction(s) recommended by the CPC.*
- c. Revise, and adopt as revised, the findings and/or sanction(s) recommended by the CPC. No sanction may be imposed for any violation of which the respondent had no prior notice.*

*A copy of the written decision of the Board shall be sent immediately by registered mail to the respondent, the Board Secretary and the CPC. The original shall be placed in a permanent file at the Michigan Municipal League offices.*

*Promptly after receiving a copy of the written decision, the Board shall implement the sanction(s), if any, in accordance with these rules.*



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

Rip Colvin

Frank DiPaolo

Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** 2019 Annual Conference Cancellation Insurance

**Executive Summary, Explanation or Background Information on Request:**

A cancellation Insurance quote for the 2019 Annual Conference in Hollywood has been obtained by staff. This policy provides cancellation coverage due to Adverse Weather, Labor Disputes, earthquakes, speaker non-appearance as well as adverse weather for the golf tournament and hole-in-one competition. There are three options for coverage related to terrorism which are enclosed. Last year the Board chose to carry the "Full Terrorism" coverage. The total cost for this coverage is \$2,406.06 which is an increase of \$504.70.

	<b>2019</b>	<b>2018</b>
Annual Conference	\$2,256.00	\$1,756.00
Taxes & Fees	<u>\$ 150.06</u>	<u>\$ 145.36</u>
Total Policy Cost	\$2,406.06	\$1,901.36

**Recommended Action:**

Motion to approve "Full Terrorism" coverage.

**Attachments:**

Showstoppers renewal quote.

  
\_\_\_\_\_  
**Paul Shamoun, Executive Director**

February 22, 2019  
**Date**



*Affinity Nonprofits*  
1120 20th Street, NW, # 600  
Washington, DC 20036  
(800) 432-7465 Fax: (202) 429-8584

02/13/2019

Jill Walker  
Florida Government Finance Officers Association  
301 South Bronough Street, Suite 300  
Tallahassee, FL 32301

Phone 850-701-3649  
Email jwalker@flcities.com

Re: Showstoppers Insurance

Thank you for your interest in the Showstoppers Event Cancellation Insurance. We are pleased to present you with our comprehensive quotation providing protection for events that are cancelled, abandoned, curtailed or rescheduled due to reasons beyond your control.

Our Showstoppers policy provides automatic coverage for the following: Adverse Weather • Labor Disputes • Reduced Attendance • Earthquakes • Non-Appearance of a Speaker • Events up to \$125,000 • Adverse Weather Coverage for Golf Events and Hole-In-One • Venue Requisition • Transmission Interruption • Future Marketing Expenses • Terrorism Options including Venue Damage Coverage up to 12 months prior to the Event • \$500,000 Personal Property and \$500,000 Door Registration Receipts

*Please note that the precise coverage afforded is subject to the terms, conditions and exclusions of the policy form.*

Insuring Company – Lloyd's of London

**IMPORTANT: This policy is written on a non-admitted basis, the premium is subject to applicable state surplus lines taxes. See attached state required wording regarding non-admitted insurance carriers.**

Please make the check payable to: **Affinity Nonprofits**. **This quotation is valid through 03/13/2019.** If you have any questions, please contact our office.

Sincerely,  
Eileen Hoffman  
Assistant Vice President  
(202) 862-5333  
eileen.hoffman@affinitynonprofits.com

Affinity Nonprofits is the brand name for the brokerage and program administration operations Affinity Insurance Services, Inc.; (AR 244489); in CA & MN, AIS Affinity Insurance Agency, Inc. (CA 0795465); in OK, AIS Affinity Insurance Services Inc.; in CA, Aon Affinity Insurance Services, Inc., (0G94493), Aon Direct Insurance Administrators and Berkely Insurance Agency and in NY, AIS Affinity Insurance Agency.



## **Schedule of Events**

**Named Insured: Florida Government Finance Officers Association**

### **Premiums**

<b><u>Event(s)</u></b>	<b><u>Limited Terrorism</u></b>	<b><u>Extended Terrorism</u></b>	<b><u>Full Terrorism</u></b>
2019 FGFOA Annual Conference Hollywood, FL 06/08/2019 to 06/12/2019 Limit: \$644,700	\$1,483	\$1,805	\$2,256



### **Documentation Required to Bind Coverage**

Subject to the completed, signed and dated Order Form.

Subject to the signed Policyholder Disclosure Notice of Terrorism Insurance Coverage Form.

### **Informational Notes**

Terms are subject to available capacity at time of binding coverage.

**Notify our office if you would like to receive an optional quotation to include Communicable Disease coverage; this additional coverage is subject to capacity.**



## Order Form

**Named Insured:** Florida Government Finance Officers Association

<u>Premium Summary:</u>	<u>Surplus Lines</u>	<u>Premium</u>	<u>Select One</u>
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**Option A: (Limited Terrorism)**

Surplus lines tax	\$74.15	\$1,483.00	
Surplus lines fees	\$1.48		
Other fees	\$0.00		<input type="checkbox"/>
RPG fees	\$35.00		
<b>Total</b>		<b>\$1,593.63</b>	

**\*Option B: (Extended Terrorism and TRIA)**

Surplus lines tax	\$90.25	\$1,805.00	
Surplus lines fees	\$1.81		
Other fees	\$0.00		<input type="checkbox"/>
RPG fees	\$35.00		
<b>Total</b>		<b>\$1,932.06</b>	

**\*Option C: (Full Terrorism)**

Surplus lines tax	\$112.80	\$2,256.00	
Surplus lines fees	\$2.26		
Other fees	\$0.00		<input type="checkbox"/>
RPG fees	\$35.00		
<b>Total</b>		<b>\$2,406.06</b>	

Please note that commission is only payable on the premium, not on the surplus lines taxes/fees.

***\*A proportion of the above premium will be allocated towards TRIA.***

**Please indicate the option chosen above, note that coverage cannot be bound until the receipt and favorable review of requested application and additional information by the underwriter. An invoice will be sent to your office after receipt and favorable review of previously referenced information.**

**The program is written through Showstoppers, a risk purchasing group formed and operating pursuant to the Liability Risk Retention Act of 1986 (15 USC 3901 et seq.).**

\_\_\_\_\_  
Printed Name Insured's Contact Name

\_\_\_\_\_  
Named Insured's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title



## POLICYHOLDER DISCLOSURE NOTICE OF TERRORISM INSURANCE COVERAGE

You are hereby notified that under the Terrorism Risk Insurance Act of 2002, as amended ("TRIA"), that you now have a right to purchase insurance coverage for losses arising out of acts of terrorism, **as defined in Section 102(1) of the Act, as amended:** The term "act of terrorism" means any act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security and the Attorney General of the United States, to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of an air carrier or vessel or the premises of a United States mission; and to have been committed by an individual or individuals, as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion. Any coverage you purchase for "acts of terrorism" shall expire at 12:00 midnight December 31, 2020, the date on which the TRIA Program is scheduled to terminate, or the expiry date of the policy whichever occurs first, and shall not cover any losses or events which arise after the earlier of these dates.

YOU SHOULD KNOW THAT COVERAGE PROVIDED BY THIS POLICY FOR LOSSES CAUSED BY CERTIFIED ACTS OF TERRORISM IS PARTIALLY REIMBURSED BY THE UNITED STATES UNDER A FORMULA ESTABLISHED BY FEDERAL LAW. HOWEVER, YOUR POLICY MAY CONTAIN OTHER EXCLUSIONS WHICH MIGHT AFFECT YOUR COVERAGE, SUCH AS AN EXCLUSION FOR NUCLEAR EVENTS. UNDER THIS FORMULA, THE UNITED STATES PAYS 85% THROUGH 2015; 84% BEGINNING ON JANUARY 1, 2016; 83% BEGINNING ON JANUARY 1, 2017; 82% BEGINNING ON JANUARY 1, 2018; 81% BEGINNING ON JANUARY 1, 2019 AND 80% BEGINNING ON JANUARY 1, 2020; OF COVERED TERRORISM LOSSES EXCEEDING THE STATUTORILY ESTABLISHED DEDUCTIBLE PAID BY THE INSURER(S) PROVIDING THE COVERAGE. YOU SHOULD ALSO KNOW THAT THE TERRORISM RISK INSURANCE ACT, AS AMENDED, CONTAINS A USD100 BILLION CAP THAT LIMITS U.S. GOVERNMENT REIMBURSEMENT AS WELL AS INSURERS' LIABILITY FOR LOSSES RESULTING FROM CERTIFIED ACTS OF TERRORISM WHEN THE AMOUNT OF SUCH LOSSES IN ANY ONE CALENDAR YEAR EXCEEDS USD100 BILLION. IF THE AGGREGATE INSURED LOSSES FOR ALL INSURERS EXCEED USD100 BILLION, YOUR COVERAGE MAY BE REDUCED.

THE PREMIUM CHARGED FOR THIS COVERAGE IS PROVIDED BELOW AND DOES NOT INCLUDE ANY CHARGES FOR THE PORTION OF LOSS COVERED BY THE FEDERAL GOVERNMENT UNDER THE ACT.

	<b>OPTION A</b>	I hereby elect to have coverage for acts of terrorism under TRIA – The Terrorism Risk Insurance Act excluded from my policy. I understand that I will have no coverage for losses arising from acts of terrorism under TRIA – The Terrorism Risk Insurance Act.
	<b>OPTION B</b>	I hereby elect to purchase coverage for acts of terrorism under TRIA – The Terrorism Risk Insurance Act for a premium of <u>\$80.59</u> plus Extended Terrorism for a premium of <u>\$241.76</u> .

\_\_\_\_\_  
Policyholder/Applicant's Signature

\_\_\_\_\_  
Syndicate on behalf of certain  
Lloyd's underwriters

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Florida Government Finance  
Officers Association  
Assured

\_\_\_\_\_  
Date

\_\_\_\_\_  
Policy Number

LMA9104  
12 January 2015





## POLICYHOLDER DISCLOSURE NOTICE OF TERRORISM INSURANCE COVERAGE

Coverage for acts of terrorism is already included in the policy (including any quotation for insurance) to which this notice applies. You should know that, under the policy, any losses caused by certified acts of terrorism would be partially reimbursed by the United States under a formula established by federal law. Under this formula, the United States pays 85% through 2015; 84% beginning on January 1, 2016; 83% beginning on January 1, 2017; 82% beginning on January 1, 2018; 81% beginning on January 1, 2019 and 80% beginning on January 1, 2020; of covered terrorism losses exceeding the statutorily established deductible paid by the insurer providing the coverage. However, your policy may contain other exclusions which might affect your coverage, such as exclusion for nuclear events. The term "act of terrorism" means any act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security and the Attorney General of the United States, to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of an air carrier or vessel or the premises of a United States mission; and to have been committed by an individual or individuals, as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion. The Terrorism Risk Insurance Act, as amended, contains a \$100 billion cap that limits U.S. Government reimbursement as well as insurers' liability for losses resulting from certified acts of terrorism when the amount of such losses exceeds \$100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed \$100 billion, your coverage may be reduced.

The portion of your premium that is attributable to coverage for certified acts of terrorism as defined under the TRIA

- Terrorism Risk Insurance Act is: USD \$232.09. **OPTION C**

I ACKNOWLEDGE THAT I HAVE BEEN NOTIFIED THAT UNDER THE TERRORISM RISK INSURANCE ACT OF 2002, AS AMENDED, ANY LOSSES CAUSED BY CERTIFIED ACTS OF TERRORISM UNDER MY POLICY COVERAGE WILL BE PARTIALLY REIMBURSED BY THE UNITED STATES, SUBJECT TO A \$100 BILLION CAP THAT MAY REDUCE MY COVERAGE, AND I HAVE BEEN NOTIFIED OF THE AMOUNT OF MY PREMIUM ATTRIBUTABLE TO SUCH COVERAGE.

\_\_\_\_\_  
Policyholder/Applicant's Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Syndicate on behalf of certain  
Lloyd's underwriters

\_\_\_\_\_  
Florida Government Finance  
Officers Association  
Assured

\_\_\_\_\_  
Policy Number



## **List of Endorsements**

Terrorism Endorsements listed below are subject to the option chosen on the order form.

Endorsement: Limited Terrorism with Threat

Endorsement: Extended Terrorism with Threat

Endorsement: Full Terrorism with Threat



### Endorsement – Limited Terrorism with Threat

ENDORSEMENT NUMBER: Not Applicable

Attaching to and forming part of Lloyd's, London Certificate No.:

Insured Name: Florida Government Finance Officers Association

Subject to all the terms, conditions, limitations and exclusions stated in this Insurance or of any attached Endorsement.

Notwithstanding Exclusions 3 and 4 of Section 8, this Insurance indemnifies You for Your Net Loss up to a maximum of USD 1,000,000 but not exceeding the Limit of Indemnity solely and directly in consequence of (1) Cancellation, Abandonment, Curtailment or Rescheduling of the Event (2) Non-appearance of a Principal Speaker (3) Your Failure to Vacate the Venue of the Event at the termination of its tenancy (4) Reduced Attendance, all due to:

A) Terrorism, which occurs:

i) At the Venue during the period of Insurance, but not exceeding a maximum period of 12 months prior to the scheduled start date of the Event; or

ii) Within the radius of 250 miles of the Venue, within 100 days of the scheduled start date of the Event, or during the period of the Event.

B) Threat of Terrorism which:

i) is directed at the Event or the Venue; or

ii) is directed at another location within a radius of 250 miles of the Venue, which solely and directly results in a denial of access to or the evacuation of the Venue.

providing always that the Threat of Terrorism occurs within 100 days of the scheduled start date of the Event.

Notwithstanding the foregoing it is understood and agreed that this Insurance does not cover any loss, cost or expense directly or indirectly arising out of, contributed to or caused by, or resulting from or in connection with:

i) any fear of potential Terrorism.

ii) any Terrorism or Threat of Terrorism involving a nuclear weapon or device or the emission, discharge, dispersal, release or escape of any chemical or biological agent.

If We allege that by reason of this exclusion any loss is not covered by this Insurance the burden of proving the contrary shall be on You.

If any part of this Endorsement is found to be invalid or unenforceable, the remainder shall remain in full force and effect.

All other terms and conditions remain unchanged.

Additional Premium:	N/A
Return Premium:	N/A
Policy Effective Date:	00/00/0000
Date of Issue:	00/00/0000

Signature for Company

Affinity Insurance Services, Inc.

By Sharon P. Fine

Limited Terrorism with Threat Endorsement



## Endorsement - Extended Terrorism with Threat

ENDORSEMENT NUMBER: Not Applicable

Attaching to and forming part of Lloyd's, London Certificate No.:

Insured Name: Florida Government Finance Officers Association

Subject to all the terms, conditions, limitations and exclusions stated in this Insurance or of any attached Endorsement.

Notwithstanding Exclusions 3 and 4 of Section 8, this Insurance indemnifies You for Your Net Loss up to but not exceeding the Limit of Indemnity solely and directly in consequence of (1) Cancellation, Abandonment, Curtailment or Rescheduling of the Event (2) Non-appearance of a Principal Speaker (3) Your Failure to Vacate the Venue of the Event at the termination of its tenancy (4) Reduced Attendance, all due to:

A) Terrorism, which occurs:

i) At the Venue during the period of Insurance, but not exceeding a maximum period of 12 months prior to the scheduled start date of the Event; or

ii) Within the radius of 250 miles of the Venue, within 100 days of the scheduled start date of the Event, or during the period of the Event.

B) Threat of Terrorism which:

ii) is directed at the Event or the Venue; or

ii) is directed at another location within a radius of 250 miles of the Venue, which solely and directly results in a denial of access to or the evacuation of the Venue.

providing always that the Threat of Terrorism occurs within 100 days of the scheduled start date of the Event.

Notwithstanding the foregoing it is understood and agreed that this insurance does not cover any loss, cost or expense directly or indirectly arising out of, contributed to or caused by, or resulting from or in connection with:

(i) any fear of potential Terrorism.

(ii) any Terrorism or Threat of Terrorism involving a nuclear weapon or device or the emission, discharge, dispersal, release or escape of any chemical or biological agent.

If We allege that by reason of this exclusion any loss is not covered by this insurance the burden of proving the contrary shall be You.

If any part of this endorsement is found to be invalid or unenforceable, the remainder shall remain in full force and effect.

All other terms and conditions remain unchanged.

Additional Premium:	N/A
Return Premium:	N/A
Policy Effective Date:	00/00/0000
Date of Issue:	00/00/0000
Signature for Company	

Affinity Insurance Services, Inc.

By Sharon P. Fine

Extended Terrorism Endorsement



## Endorsement – Full Terrorism with Threat

ENDORSEMENT NUMBER Not Applicable

Attaching to and forming part of Lloyd's, London Certificate No.:

Insured Name: Florida Government Finance Officers Association

It is hereby noted and agreed that:

Exclusion 3 of Section 8 General Exclusions is deleted in its entirety.

Furthermore this insurance does not cover any loss resulting from Terrorism or Threat of Terrorism unless You can demonstrate to Our satisfaction that Your decision to Cancel, Abandon, Curtail or Reschedule was necessary and justifiable and any Enforced Reduced Attendance was unavoidable.

Notwithstanding the foregoing it is understood and agreed that this insurance does not cover any loss, cost or expense directly or indirectly arising out of, contributed to or caused by, or resulting from or in connection with:

- (i) any fear of potential Terrorism.
- (ii) any Terrorism or Threat of Terrorism involving a nuclear weapon or device or the emission, discharge, dispersal, release or escape of any chemical or biological agent.

If We allege that by reason of this exclusion any loss is not covered by this insurance the burden of proving the contrary shall be You.

If any part of this endorsement is found to be invalid or unenforceable, the remainder shall remain in full force and effect.

*All other terms and conditions remain unchanged.*

Additional Premium:	N/A
Return Premium:	N/A
Policy Effective Date:	00/00/0000
Date of Issue:	00/00/0000

Signature for Company

Affinity Insurance Services, Inc.

By Sharon P. Fine

Full Terrorism Endorsement



## **Terrorism Options**

In addition to the basic event cancellation coverage provided for under this quotation like coverage for inclement weather (snow/ice storms, hurricanes, tornadoes), labor disputes, earthquakes, flooding, etc. our Showstoppers quotation also includes coverage for terrorism.

Here is a breakdown of our terrorism options:

**Option A: Limited Terrorism with Threat** - Includes coverage for your event's limit of indemnity up to a maximum of \$1,000,000 if an act of terrorism occurs within **250** miles of event's venue and within **100** days of the scheduled event. This option also includes Threat of Terrorism, which is directed at the event or venue or to another location within **250** miles of the venue, which results in denial of access or evacuation of the venue. Also includes both domestic and foreign venue damage coverage as a result of terrorism up to 12 months prior to the scheduled event. This coverage is offered at no additional cost and is subject to a signed Policyholder Disclosure Form #LMA 9104.

**Option B: Extended Terrorism with Threat and TRIA\*** – Includes coverage for your event's full limit of indemnity if an act of terrorism occurs within **250** miles of event's venue and within **100** days of the scheduled event. This option also includes Threat of Terrorism, which is directed at the event or venue or to another location within **250** miles of the venue, which results in denial of access or evacuation of the venue. Also includes both domestic and foreign venue damage coverage as a result of terrorism up to 12 months prior to the scheduled event. Subject to a signed Policyholder Disclosure Form #LMA 9104.

\*Enhanced to include **TRIA**, the Terrorism Risk Insurance Act – TRIA provides coverage for “certified” acts of terrorism as declared by the US Secretary of Treasury, Secretary of State and Attorney General. These “certified” acts of terrorism have to result in damage within the United States and to have been committed by a domestic or foreign individual or group of individuals.

**Option C: Full Terrorism with Threat / Worldwide Terrorism Coverage** - Includes coverage for your event's full limit of indemnity provided you can demonstrate that the decision to cancel, abandon, curtail or reschedule is necessary and justifiable. Subject to a signed Policyholder Disclosure Form #LMA 9105.



## **ASAE-Endorsed Event Cancellation Insurance Highlight Sheet**

This important insurance coverage provides protection for the loss of revenue or the commitment of expenses due to cancellation, abandonment, curtailment, or rescheduling of an event. Showstoppers also pays for losses due to reduced attendance at a continued event – full cancellation of an event is not required.

### **Enhanced Coverages and New Features**

**Physical Loss of Personal Property & Door Registration Receipts** – Up to \$500,000 in coverage for business personal property at the venue and while in transit to or from an event. Coverage for up to \$500,000 in door registration receipts at the event or while en route to the bank.

**Emergency Travel Arrangements** – Coverage up to \$75,000 for return of participants back to venue should they become stranded.

**Automatic Coverage for Adverse Weather for Golf and Other Sporting Events & Hole-In-One Coverage** – Up to \$100,000 for losses due to adverse weather conditions for golf tournaments AND other sporting events. Up to \$50,000 in coverage for hole-in-one prize indemnity.

**Non-Appearance of a Speaker** – Automatic coverage for up to \$50,000 for the non-appearance of a speaker due to covered causes of loss. Additional coverage (including coverage for Principle Speakers) is available upon request.

**Liberalization Clause** – If the policy form is revised to provide additional coverage without premium charge, the policy will automatically provide the additional coverage.

### **Standard Program Features**

**Automatic Coverage for Events \$125,000 or less** – Coverage is extended to include unreported indoor events up to \$125,000 during the policy term.

**Terrorism Coverage** – Multiple terrorism options are available with newly enhanced coverage limits.

**Multi-Year Policy Terms** – A variety of policy term options are available, including a 3 year policy term.

**Commitments** – An additional 20% above limit of indemnity for commitments under vendor contracts such as hotel room blocks.

**Venue Damage** – Coverage for losses due to terrorism at the venue up to 12 months prior to the scheduled start date of the event.

**Requisition or Confiscation of the Venue** – Coverage up to the full limit of indemnity following the cancellation, abandonment, curtailment or rescheduling of an event due to the requisition or confiscation of the venue by local, national or federal government.

**Transmission Interruption** – Coverage up to \$100,000 per event for transmission failure of all types of events including telecast, webinar and virtual data streaming.

**Adverse Weather** – Coverage up to the full limit of indemnity for severe weather conditions such as, but not limited to snowstorms / ice storms, hurricanes, tornadoes and flooding. Adverse weather coverage for outdoor events can be included upon review and acceptance by underwriters.

**Labor Disputes** – Coverage up to full limit of indemnity for strikes by airline, hotel or transit workers.

**Earthquake Coverage** – Coverage up to the limit of indemnity for the hazards of earthquakes.

**Remedial Action & Extra Expenses** – Coverage for reasonable and necessary extra costs to avoid or diminish a loss.

**Penalties for Failure to Vacate** – Direct and necessary additional expenses incurred for failure to vacate venue facility on time.

**National Mourning** – Coverage for national mourning following the death of the President of the United States.

**Future Marketing Expenses** – Includes up to a maximum of \$150,000 for your future marketing expenses following the cancellation, abandonment, curtailment or rescheduling of the covered event.



## **Compensation and Other Disclosure Information**

Affinity Insurance Services Inc. is an insurance producer licensed in your state. Insurance producers are authorized by their license to confer with insurance purchasers about the benefits, terms and conditions of insurance contracts; to offer advice concerning the substantive benefits of particular insurance contracts; to sell insurance; and to obtain insurance for purchasers. The role of the producer in any particular transaction involves one or more of these activities. Compensation will be paid to the producer, based on the insurance contract the producer sells. Depending on the insurer(s) and insurance contract(s) the purchaser selects, compensation will be paid by the insurer(s) selling the insurance contract or by another third party. Such compensation may vary depending on a number of factors, including the insurance contract(s) and the insurer(s) the purchaser selects. In addition, Affinity may charge a fee for administrative services. Your signature on your application, quote form, check, and/or other authorization for payment of your premium, will be deemed to signify your consent to and acceptance of the terms and conditions including the compensation, as disclosed above, that is to be received by Aon. The insurance purchaser may obtain information about compensation expected to be received by the producer based in whole or in part on the sale of insurance to the purchaser, and compensation expected to be received based in whole or in part on any alternative quotes presented to the purchaser by the producer, by contacting member services at [info@asae-aon.com](mailto:info@asae-aon.com).

In addition, premiums paid by Clients to Affinity for remittance to insurers, Client refunds and claim payments paid to Affinity by insurance companies for remittance to Clients are deposited into fiduciary accounts in accordance with applicable insurance laws until they are due to be paid to the insurance company or Client. Subject to such laws and the applicable insurance company's consent, where required, Affinity will retain the interest or investment income earned while such funds are on deposit in such accounts.

In placing, renewing, consulting on or servicing your insurance coverages Affinity and its affiliates may participate in contingent commission arrangements with insurance companies that provide for additional contingent compensation, if, for example, certain underwriting, profitability, volume or retention goals are achieved. Such goals are typically based on the total amount of certain insurance coverages placed by Aon with the insurance company or the overall performance of the policies placed with that insurance company, not on an individual policy basis. As a result, Aon may be considered to have an incentive to place your insurance coverages with a particular insurance company.

Aon Corporation, our ultimate parent company, and its affiliates have from time to time sponsored and invested in insurance and reinsurance companies. While we generally undertake such activities with a view to creating an orderly flow of capacity for our clients, we also seek an appropriate return on our investment. These investments, for which Aon is generally at-risk for potential price loss, typically are small and range from fixed-income to common stock transactions. In such case, the gains or losses we make through your investments could potentially be linked, in part, to the results of treaties or policies transacted with you. Please visit the Aon website at [http://www.aon.com/market\\_relationships](http://www.aon.com/market_relationships) for a current listing of insurance and reinsurance carriers in which Aon Corporate and its affiliates hold any ownership interest.



THIS INSURANCE IS ISSUED PURSUANT TO THE FLORIDA SURPLUS LINES LAW. PERSONS INSURED BY SURPLUS LINES CARRIERS DO NOT HAVE THE PROTECTION OF THE FLORIDA INSURANCE GUARANTY ACT TO THE EXTENT OF ANY RIGHT OF RECOVERY FOR THE OBLIGATION OF AN INSOLVENT UNLICENSED INSURER.



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Kent Olson

**President-Elect**  
Ken Burke

**Secretary/Treasurer**  
Jamie Roberson

**DIRECTORS**

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Nicole Gasparri

Mike Gomez

Jonathan McKinney

Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** SOGF Contract

**Executive Summary, Explanation or Background Information on Request:**

Based on past Board policy, School of Governmental Finance moves around the state each year in an attempt to offer education to all the members, regardless of geographic location. The rotation moves from Southeast to Northwest to Southwest to Northeast. The FLC meeting planning department has been working to secure proposals for the 2021 SOGF in the Northeast. Properties were contacted from Jacksonville to Daytona Beach and requests were sent to the top 5. Several declined to respond or had issues that made them not a good fit for us. Staff is recommending the Hilton Daytona Beach for several reasons; 1) price, 2) location and options for the participants after hours.

2018 PGA National, Palm Beach Gardens  
2019 Sandestin Hilton, Destin  
2020 Luminary, Ft. Myers  
2021 Hilton, Daytona Beach (Proposed)

**Recommended Action:**

Approval of the 2021 SOGF contract with the Hilton Daytona Beach

**Paul Shamoun, Executive Director**

February 22, 2019

**Date**



February 4, 2019

Samantha Pedrosa  
Florida Government Finance Officers Association 2021



Dear Samantha:

We are pleased to receive information about the Florida Government Finance Officers Association Conference in 2021. At this time we have the following available:

**GUEST ROOM BLOCK: 2021**

	Sat 10/16	Sun 10/17	Mon 10/18	Tue 10/19	Wed 10/20	Thu 10/21	Fri 10/22
Guestrooms	5	120	165	165	165	150	5

**Guest Room Rates**

We are pleased to offer our standard ocean view king or two double queen rooms at a rate of **\$145.00** per room per night, single or double occupancy in 2021. Current tax rate is 12.5%. This special rate will be offered for the guests' length of stay, and after the posted cut-off date, as based on Hotel inventory availability.

As an incentive to book with the HILTON DAYTONA BEACH OCEANFRONT RESORT we offer the following concessions:

- Room rate commissionable at 7% to Association
- 1 complimentary room per every 40 rooms utilized
- 1 complimentary room for meeting planner from Saturday through Friday
- 1 complimentary two-bedroom suite from Saturday through Friday
- 2 complimentary upgrades to one-bedroom suites from Sunday through Friday
- 12 VIP upgrades for Board members at the group rate
- 10% discount on food and beverage based on current menus
- 10% discount on audio visual
- Complimentary meeting space with \$20,000 food and beverage minimum
- Complimentary Wi-Fi in guest rooms and in meeting rooms
- One hour Reception for up to 100 people with beer, wine and hors d'oeuvres
- Complimentary Hospitality Suite and the ability for group to bring in own snacks
- 25% allowable attrition
- 3 week cut off date
- Waived resort fee

The HILTON DAYTONA BEACH OCEANFRONT RESORT is part of Ocean Walk Village, the center of excitement in Daytona Beach. The Village includes several shopping and dining venues, as well as a 10-screen Movie Theatre all connected to the hotel!



An added bonus is that we are located on Daytona's only traffic-free beach. In addition, the proximity of the hotel to the Ocean Center, Peabody Auditorium, as well as the short six-mile distance from Daytona International Airport make us the "heart of Daytona Beach".

At the HILTON DAYTONA BEACH OCEANFRONT RESORT you can expect to find exceptional amenities and a professional staff.

I look forward to working toward our mutual goal of a successful event for your group.

Sincerely,

Mary Jo Ortiz  
Senior Sales Manager

**Daytona Beach Hilton Offering  
FGFOA School 2021**

Location: Hilton Daytona Beach  
Dates to Accommodate: October 17-22, 2021  
Room Rate: \$145.00  
Resort Fee: waived  
Parking Valet: \$24.00  
Parking Self:\$17.00  
Food & Beverage Minimum: \$20,000.00  
Meeting Room Rental: comp if food and beverage are met  
Comp Ratio: 1 per 40  
Wifi in Guest Rooms: complimentary  
Wifi in Meeting Rooms: complimentary  
Location: Daytona Beach

**Additional Comments:**

- Room rate commissionable at 7% to Association
- 1 complimentary room for meeting planner from Saturday through Friday
- 1 complimentary two-bedroom suite from Saturday through Friday
- 2 complimentary upgrades to one-bedroom suites from Sunday through Friday
- 12 VIP upgrades for Board members at the group rate
- Complimentary Hospitality Suite and the ability for group to bring in own snacks from Sunday through Thursday
- One hour Reception for up to 100 people with beer, wine and hors d'oeuvres
- 10% discount on food and beverage based on current menus
- 10% discount on audio visual



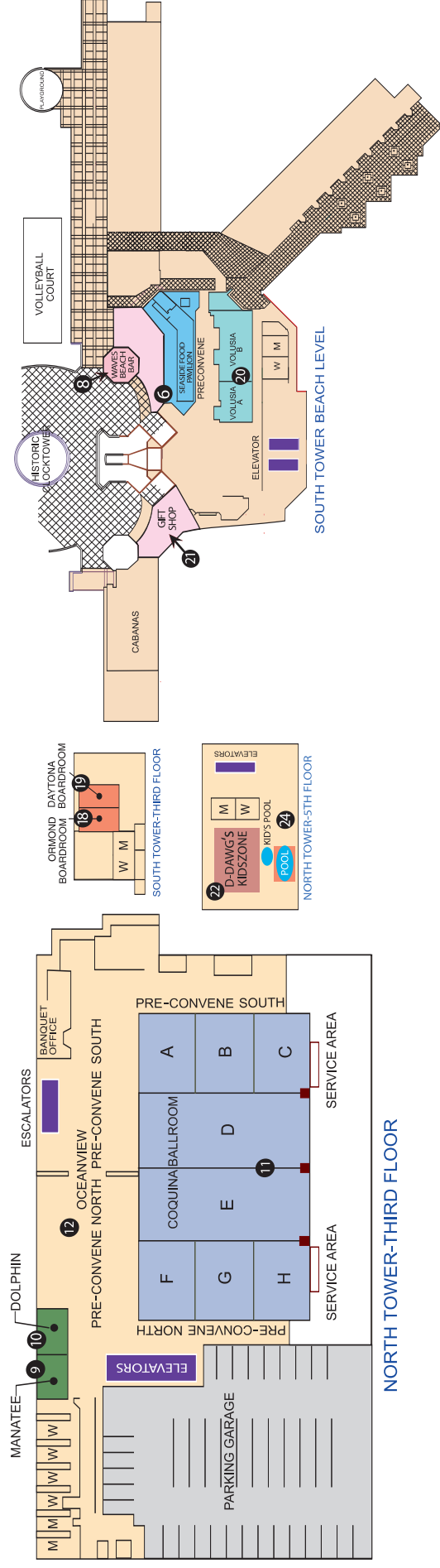
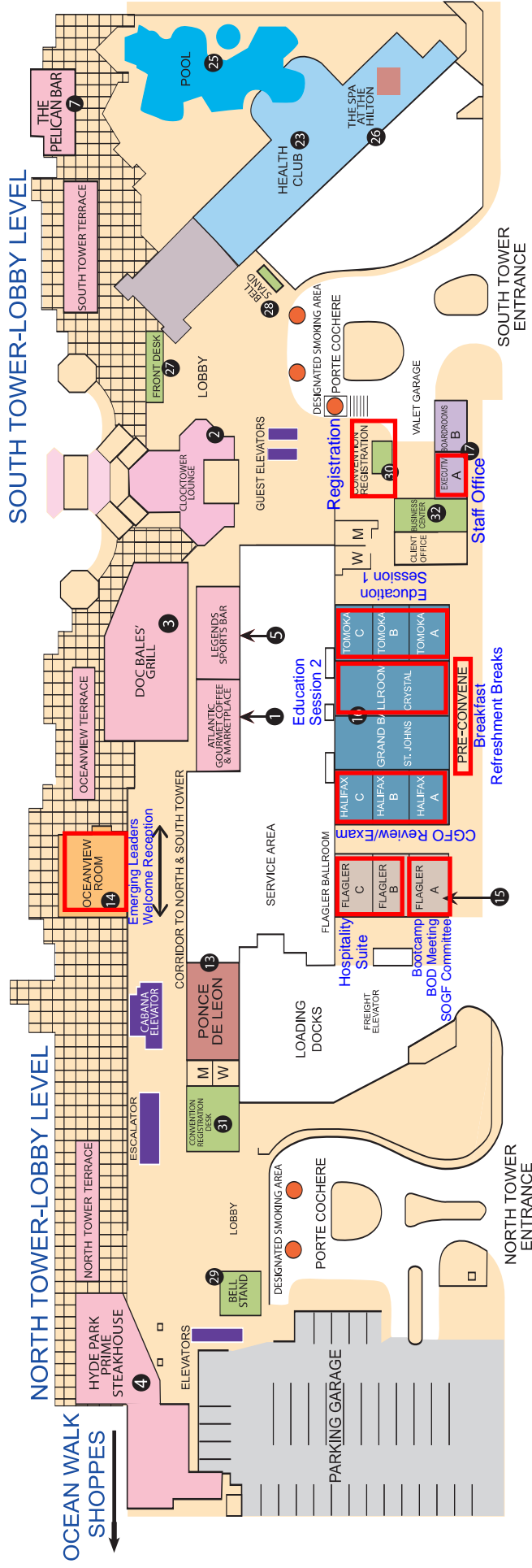














**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
BOARD OF DIRECTORS**

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Mike Gomez

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Shannon Ramsey-Chessman

William Spinelli

Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Budget Amendment – Leadership FGFOA Class IV

**Executive Summary, Explanation or Background Information on Request:**

At the November Board of Directors meeting, the Board voted to move forward with offering Leadership FGFOA Class IV. As part of that motion, the Board set the registration fee at \$995.00. Staff has developed a budget for Leadership Class IV for your consideration.

**Recommended Action:**

Approval of the Leadership Class IV Budget

**Paul Shamoun, Executive Director**

February 22, 2019

**Date**

Leadership Class IV Proposed Budget

	2017 Approved Budget	2017 Actual	2018 Approved Budget	2018 Actual	Class IV Proposed Budget
<b>REVENUES</b>					
2018 Registration Fees (\$995)	\$50,000	\$50,000	\$54,000	\$54,000	\$19,900
<b>TOTAL REVENUES</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$19,900</b>
<b>EXPENSES</b>					
Hotel Fee	\$16,500	\$16,575	\$18,000	\$14,513	\$15,000
Breaks	\$1,725	\$3,125	\$1,700	\$3,140	\$3,500
Room Rental	\$1,400	\$0	\$0		\$0
Lunch	\$7,000	\$4,543	\$7,000	\$3,762	\$4,500
Dinner	\$7,500	\$6,511	\$7,500	\$7,278	\$7,500
Staff Travel	\$2,000	\$2,103	\$2,000	\$2,100	\$2,200
Equipment Rentals	\$3,000	\$3,677	\$3,000	\$3,909	\$4,000
Speaker Expenses & Travel	\$20,000	\$18,847	\$20,000	\$24,883	\$20,200
Awards/Pins/	\$1,600	\$1,204	\$1,600	\$1,410	\$1,500
Operating Supplies	\$250	\$0	\$200	\$0	\$0
Printing/Duplicating	\$500	\$110	\$500	\$630	\$750
Meeting Planning Services	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<b>TOTAL EXPENSES</b>	<b>\$63,475</b>	<b>\$58,694</b>	<b>\$63,500</b>	<b>\$63,625</b>	<b>\$61,150</b>
<b>NET INCOME</b>	<b>(\$13,475)</b>	<b>(\$8,694)</b>	<b>(\$9,500)</b>	<b>(\$9,625)</b>	<b>(\$41,250)</b>

**Speaker Expenses**

		Room Rate \$	Room Rate \$	Room Rate \$	Room Rate \$	Room Rate \$
Mimi Hull - Mon - 3 sections	\$5,250	\$ 129.00	\$ 129.00	\$ 149.00	\$ 149.00	\$ 139.00
Mimi Hull - Tues - 4 sections	\$5,250	Registration Fee	Registration Fee	Registration Fee	Registration Fee	Registration Fee
J. Lenora Bresler - Wed 4 section	\$4,200	\$ 2,500.00	\$ 2,500.00	\$ 2,700.00	\$ 2,700.00	\$ 995.00
Scott Paine	\$0					
Anetta Wilson - Friday 2 sections	\$4,000					
Total	<b>\$18,700</b>					



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item Request**

**2018-2019  
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Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Budget Amendment – 2018 – 2019 Annual Budget

**Executive Summary, Explanation or Background Information on Request:**

With the addition of Leadership Class IV, the FGFOA 2018 – 2019 Annual Budget needs to be amended. In addition to the impact of Leadership on the budget, the cost for credit card processing has been increased from \$20,000 to \$30,000 to more accurately reflect the current volume of transactions.

**Recommended Action:**

Approval of the revised 2018 – 2019 Annual Budget

**Paul Shamoun, Executive Director**

February 22, 2019  
**Date**

	<b>2017 - 2018</b> <i>ACTUAL</i>	<b>2018-2019</b> <i>Approved July 2, 2018</i>	<b>2018-2019</b> <i>12/31 Actual</i>	<b>2018-2019</b> <i>Proposed February 22, 2019</i>
<b><u>REVENUES</u></b>				
Membership Dues	\$103,635	\$105,000	\$96,005	\$105,000
Investment Income	\$3,160	\$4,000	\$1,852	\$4,000
Annual Conference	\$600,583	\$636,500	\$0	\$636,500
Boot Camps	\$40,960	\$52,800	\$25,080	\$52,800
School of Governmental Finance	\$78,802	\$78,230	\$114,147	\$78,230
Divergent Series	\$3,675	\$0	\$0	\$0
Leadership FGFOA	\$54,000	\$0	\$0	\$19,900
Pre-Conference Seminar	\$25,635	\$27,000	\$0	\$27,000
CGFO Fees	\$37,575	\$45,000	\$18,930	\$45,000
Miscellaneous Income	\$543	\$0	\$187	\$0
<b>TOTAL REVENUES</b>	<b>\$948,568</b>	<b>\$948,530</b>	<b>\$256,201</b>	<b>\$968,430</b>
<b><u>EXPENSES</u></b>				
<b>Training/ Education</b>				
Conference Expenses	\$531,747	\$644,700	\$0	\$644,700
Boot Camps	\$21,407	\$38,200	\$13,574	\$38,200
School of Governmental Finance	\$51,914	\$77,550	\$82,177	\$77,550
Leadership FGFOA	\$63,625	\$0	\$0	\$61,150
Divergent Series	\$889	\$0	\$0	\$0
Pre-Conference Seminar	\$24,785	\$25,000	\$0	\$25,000
CGFO Expenses	\$8,102	\$63,000	\$0	\$63,000
NASBA Fees	\$795	\$1,000	\$0	\$1,000
Local Chapter Support	\$0	\$0	\$0	\$0
<b>Total - Training/ Education Expenses</b>	<b>\$703,264</b>	<b>\$850,339</b>	<b>\$95,751</b>	<b>\$910,600</b>
<b>Standing Committees:</b>				
Standing Committee Meetings	\$848	\$2,000	\$0	\$2,000
All Committee Mtgs @ Conference	\$4,381	\$7,000	\$0	\$7,000
<b>Total - Standing Committees</b>	<b>\$5,229</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$9,000</b>
<b>Communication to Members</b>				
Internet Homepage	\$0	\$0	\$0	\$0
Postage & Mailing	\$911	\$500	\$554	\$500
Printing & Duplicating	\$482	\$1,500	\$1,151	\$1,500
<b>Total Communication to members</b>	<b>\$1,393</b>	<b>\$2,000</b>	<b>\$1,705</b>	<b>\$2,000</b>
<b>Professional Services:</b>				
Administrator	\$99,898	\$115,000	\$57,500	\$115,000
Auditor Fees	\$9,150	\$9,500	\$0	\$9,500
<b>Total - Professional Services</b>	<b>\$109,048</b>	<b>\$124,500</b>	<b>\$57,500</b>	<b>\$124,500</b>
<b>Meeting Expenses:</b>				
GFOA Reception	\$5,083	\$5,000	\$0	\$5,000
Board of Directors	\$8,721	\$21,500	\$6,565	\$21,500
Strategic Planning	\$1,544	\$3,500	\$380	\$3,500
GFOA Conference	\$3,669	\$4,000	\$0	\$4,000
<b>Total Meeting Expenses</b>	<b>\$19,017</b>	<b>\$34,000</b>	<b>\$6,945</b>	<b>\$34,000</b>
<b>Administrative Expenses:</b>				
Insurance Expense	\$4,340	\$4,500	\$3,998	\$4,500
List Serve - ongoing fees	\$2,346	\$4,000	\$1,578	\$4,000
Filings & Registrations	\$61	\$100	\$0	\$100
Staff Travel	\$2,307	\$3,500	\$1,322	\$3,500
Miscellaneous Expense	\$2,167	\$3,500	\$1,341	\$3,500
Depreciation	\$127	\$200	\$64	\$200
Credit Card Terminal	\$27,417	\$20,000	\$8,782	\$30,000
<b>Total - Administrative Expenses</b>	<b>\$38,765</b>	<b>\$35,800</b>	<b>\$17,085</b>	<b>\$45,800</b>
<b>TOTAL EXPENSES</b>	<b>\$876,716</b>	<b>\$1,055,639</b>	<b>\$178,986</b>	<b>\$1,125,900</b>
<b>Increase (Decrease) in Net Assets</b>	<b>\$71,852</b>	<b>(\$107,109)</b>	<b>\$77,215</b>	<b>(\$157,470)</b>
<b>Net Assets-Beginning of Period</b>	<b>\$272,230</b>	<b>\$344,082</b>	<b>\$344,082</b>	<b>\$344,082</b>
<b>Net Assets-End of Period</b>	<b>\$344,082</b>	<b>\$236,973</b>	<b>\$421,297</b>	<b>\$186,612</b>



**Florida Government Finance Officers Association, Inc.**  
***Board of Directors***  
**2018-2019**

**Agenda Item**

**2018-2019  
BOARD OF DIRECTORS**

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Kelly Strickland

**Meeting Date:** February 22, 2019

**Title of Item:** Audit Committee Report

**Executive Summary, Explanation or Background:**

The audit committee reviewed the draft July 1, 2017 through June 30, 2018, Financial Statement Audit. The committee reported a clean audit.

**Recommended Action:**

Committee recommends the following:

1. That the Board accept the 2017-2018 Financial Statement Audit as presented.
2. That the Board retain Shorstein & Shorstein, P.A. to perform the 2018-2019 audit.

**Linda Howard, Immediate Past President**

February 7, 2019  
**Date**



**SHORSTEIN & SHORSTEIN, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

8265 BAYBERRY ROAD

JACKSONVILLE, FLORIDA 32256

JACK F. SHORSTEIN, C.P.A., J.D. (1929-2014)  
SAMUEL R. SHORSTEIN  
MARK J. SHORSTEIN, C.P.A.  
BENJAMIN I. SHORSTEIN, C.P.A.  
MICHAEL K. PARRISH, C.P.A.  
BARBARA J. HOUSTON, C.P.A.  
JOAN B. MOELL, C.P.A.  
WALTER L. HUNTER, C.P.A.

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O.J. YOUNG  
MARGARET R. CONOVER, C.P.A.  
MELISSA R. STEPHENS, C.P.A.  
JEFFREY C. PHILLIPS, C.P.A.  
PHILLIP H. CAMPBELL, C.P.A.  
JEWEL A. MCCANCE, C.P.A.  
BEVERLY W. PARKER, C.P.A.

January 7, 2019

To the Audit Committee of the Florida  
Government Finance Officers Association, Inc.

We have audited the financial statements of the Florida Government Finance Officers Association, Inc. for the years ended June 30, 2018 and 2017, and have issued our report thereon dated January 7, 2019. Professional standards require that we provide you with the following information related to our audits.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 19, 2018, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audits of the financial statements do not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audits

We performed the audits according to the planned scope and timing previously communicated to you.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Florida Government Finance Officers Association, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the years ended June 30, 2018 or 2017. We noted no transactions entered into by the Association during either year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent and clear.

*Difficulties Encountered in Performing the Audits*

We encountered no significant difficulties in dealing with management in performing and completing our audits.



*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audits, other than those that are trivial, and communicate them to the appropriate level of management. No such misstatements were identified.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audits.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 7, 2019.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee and management of the Florida Government Finance Officers Association, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Shartel + Shartel, P.A.*

FLORIDA GOVERNMENT FINANCE  
OFFICERS ASSOCIATION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017

Florida Government Finance Officers Association, Inc.  
Financial Statements  
June 30, 2018 and 2017

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**SHORSTEIN & SHORSTEIN, P.A.**

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JEWEL A. MCCANCE, C.P.A.  
BEVERLY W. PARKER, C.P.A.

January 7, 2019

Independent Auditor's Report

To the Board of Directors of the  
Florida Government Finance  
Officers Association, Inc.:

We have audited the accompanying financial statements of the Florida Government Finance Officers Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Government Finance Officers Association, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Shorstein & Shorstein, P.A.*

Florida Government Finance Officers Association, Inc.  
\*STATEMENTS OF FINANCIAL POSITION  
June 30, 2018 and 2017

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ASSETS

	<u>2018</u>	<u>2017</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 671,174	\$ 590,085
Investments	185,164	182,679
Accounts Receivable - Florida League of Cities, Inc.	1,963	920
Accounts Receivable - Other	1,402	90,720
Deposits	6,881	-
Prepaid Expenses and Other Current Assets	5,868	6,354
Total Current Assets	<u>872,452</u>	<u>870,758</u>
 <u>Equipment</u>		
Computers and Equipment	3,569	5,227
Less: Accumulated Depreciation	<u>(2,996)</u>	<u>(4,526)</u>
Net Equipment	<u>573</u>	<u>701</u>
 <u>Other Assets</u>		
Deposits	<u>2,000</u>	<u>4,500</u>
 Total Assets	 <u>\$ 875,025</u>	 <u>\$ 875,959</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities</u>		
Accounts Payable	\$ 530,943	\$ 603,590
Deferred Revenues	<u>-</u>	<u>140</u>
Total Current Liabilities	530,943	603,730
 <u>Unrestricted Net Assets</u>	 <u>344,082</u>	 <u>272,229</u>
 Total Liabilities and Unrestricted Net Assets	 <u>\$ 875,025</u>	 <u>\$ 875,959</u>

\*The accompanying notes are an integral part of these financial statements.

Florida Government Finance Officers Association, Inc.  
\*STATEMENTS OF ACTIVITIES  
For the Years Ended June 30, 2018 and 2017

	Year Ended June 30, 2018	Year Ended June 30, 2017
<u>Revenues</u>		
Membership Dues	\$ 103,635	\$ 101,535
Conference Revenue	600,583	576,315
Career Development Seminars	25,635	24,425
School of Governmental Finance	78,802	64,300
Leadership FGFOA	54,000	50,000
Investment Income	3,160	1,772
Other Programs (CGFO, Boot Camps, Divergent)	82,210	83,805
Miscellaneous Income	543	92
Total Revenues	<u>948,568</u>	<u>902,244</u>
<u>Expenses</u>		
Conference Expenses	546,842	523,177
Career Development Seminars	25,580	23,596
School of Governmental Finance	67,008	73,614
Leadership FGFOA	63,626	58,694
Other Programs (CGFO, Boot Camps, Divergent)	96,675	116,188
General and Administrative	76,984	78,559
Total Expenses	<u>876,715</u>	<u>873,828</u>
<u>Increase in Unrestricted Net Assets</u>	71,853	28,416
<u>Unrestricted Net Assets, Beginning of Year</u>	<u>272,229</u>	<u>243,813</u>
<u>Unrestricted Net Assets, End of Year</u>	<u>\$ 344,082</u>	<u>\$ 272,229</u>

\*The accompanying notes are an integral part of these financial statements.

Florida Government Finance Officers Association, Inc.  
\*STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2018 and 2017

	Year Ended June 30, 2018	Year Ended June 30, 2017
<u>Cash Flows from Operating Activities</u>		
Receipts from Members and Associates	\$ 683,763	\$ 616,960
Receipts from Exhibitors and Hotel Sites	350,254	197,078
Interest and Dividends	2,685	1,713
Fees Paid to Florida League of Cities, Inc.	(136,997)	(135,537)
Payments to Vendors	(816,131)	(596,689)
	<u>83,574</u>	<u>83,525</u>
Net Cash Provided by Operating Activities		
<u>Cash Flows from Investing Activities</u>		
Proceeds from Redemption of Certificates of Deposit	184,335	181,410
Investment in Certificates of Deposit	(186,820)	(208,028)
	<u>(2,485)</u>	<u>(26,618)</u>
Net Cash Used by Investing Activities		
<u>Net Increase in Cash and Cash Equivalents</u>	81,089	56,907
<u>Cash and Cash Equivalents, Beginning of Year</u>	590,085	533,178
<u>Cash and Cash Equivalents, End of Year</u>	<u>\$ 671,174</u>	<u>\$ 590,085</u>

\*The accompanying notes are an integral part of these financial statements.

Florida Government Finance Officers Association, Inc.  
\*STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2018 and 2017

	Year Ended June 30, 2018	Year Ended June 30, 2017
<u>Reconciliation of Increase in Net Assets to</u>		
<u>Net Cash Provided by Operating Activities</u>		
Increase in Net Assets	\$ 71,853	\$ 28,416
Adjustments to Reconcile Increase in		
Net Assets to Net Cash Provided by		
Operating Activities:		
Depreciation	128	265
Decrease/(Increase) in Accounts Receivable	88,275	(86,633)
Decrease in Prepaid Expenses and		
Other Current Assets	486	4,070
(Increase) in Deposits	(4,381)	(4,500)
(Decrease)/Increase in Accounts Payable	(72,647)	141,767
(Decrease)/Increase in Deferred Revenues	(140)	140
	<u>83,574</u>	<u>83,525</u>
Net Cash Provided by Operating		
Activities	<u>\$ 83,574</u>	<u>\$ 83,525</u>

\*The accompanying notes are an integral part of these financial statements.



Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018 and 2017

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Note 1- Organization and Significant Accounting Policies

- A. The Florida Government Finance Officers Association, Inc. (Association) is an organization whose purpose is to promote the improvement of government financial administration in Florida.
- B. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- C. Revenues and expenses are recorded on the accrual basis.
- D. The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
- E. The Association reports donor-restricted contributions whose restrictions are met in the same reporting period as unrestricted program revenue.
- F. The Association is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code except on net income derived from unrelated business activities.
- G. The Association considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.
- H. The Association maintains a portion of its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. The amount on deposit in excess of federally insured limits was approximately \$405,000 and \$323,000 at June 30, 2018 and 2017, respectively. Additionally, approximately \$16,000 was invested in a money market account at June 30, 2018 and 2017, which is not insured. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to cash and cash equivalents.
- I. Equipment is recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives.
- J. Association policy established by the Board of Directors requires that net assets be maintained at a minimum level equal to twice the average monthly operating expenses for the prior three-year period.
- K. Management has evaluated subsequent events through January 7, 2019, the date the financial statements were available to be issued.

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018 and 2017

Note 2 – Investments

The Association held two certificates of deposit as of June 30, 2018 and June 30, 2017. Interest rates for the certificates held at June 30, 2018 were 1.39% and 1.60%. Interest rates for the certificates held at June 30, 2017 were 1.25% and 1.24%. The certificates held at June 30, 2018 mature September 4, 2018 and March 14, 2019.

Investment income is summarized as follows:

	<u>2018</u>	<u>2017</u>
Interest Income	\$ 2,960	\$ 1,677
Dividend Income	<u>200</u>	<u>95</u>
Total	<u>\$ 3,160</u>	<u>\$ 1,772</u>

Note 3 – Administrative Fees

The Association engages the Florida League of Cities, Inc. (FLC) to provide administrative services for an annual fee plus reimbursement of certain out-of-pocket expenses. In April 2015, the administrative services agreement was extended through June 30, 2018. The fee arrangement is based on the annual fee for the year ended June 30, 2015, as adjusted by the Consumer Price Index, with an annual minimum increase of 1% and an annual maximum increase of 5%.

In May 2018, the administrative services agreement was extended through June 30, 2021. The fee for the year ended June 30, 2019 will be \$115,000. Fees for the next two years will increase annually by 2%.

Administrative fees of \$99,898 and \$97,939 were incurred during the years ended June 30, 2018 and 2017, respectively.

Accounts payable at June 30, 2018 and 2017 included \$217,692 and \$137,998, respectively, in fees and expense reimbursements due to FLC.

Note 4 – Meeting Management Fees

The Association engages FLC to provide meeting management services for the Association's Annual Conference and School of Governmental Finance (SOGF) for fees based on the number of registrants. The Association also engages FLC to provide meeting management services for the Association's Leadership FGFOA Conference. The contract also provides for reimbursement to FLC for certain out-of-pocket expenses. The current agreement is effective through July 31, 2018 and is cancelable by either party with 120 days' written notice.

The rates of \$30 per Annual Conference registrant and \$25 per SOGF registrant remain unchanged. A flat fee of \$2,000 for Leadership FGFOA was accrued in 2018.

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018 and 2017

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Note 4 – Meeting Management Fees (Continued)

In June 2018, the meeting management services agreement was extended through June 30, 2021. The rates of \$30 per Annual Conference registrant and \$25 per SOGF registrant will remain unchanged.

Meeting management fees of \$38,130 and \$38,590 were incurred during the years ended June 30, 2018 and 2017, respectively.



# Florida Government Finance Officers Association

## *E-Learning Ad Hoc Committee*

### 2018-2019

#### *Agenda Item Request*

2018-2019

#### CHAIRPERSONS

**Nicole Gasparri, CGFO**  
Organizational Program Manager  
City of Boca Raton  
201 W. Palmetto Park Road  
Boca Raton, FL 33432  
(561) 393-7703  
[ngasparri@ci.boca-raton.fl.us](mailto:ngasparri@ci.boca-raton.fl.us)

**Frank DiPaolo, CPA, CGMA**  
Finance Director  
City of Lighthouse Point  
2200 NE 38<sup>th</sup> Street  
Lighthouse Point, FL 33064  
954-784-3432  
[fdipaolo@lighthousepoint.com](mailto:fdipaolo@lighthousepoint.com)

#### COMMITTEE MEMBERS

Emily Alves  
Traci Hildreth  
Cori Olympio  
June Prosser  
Ivelisse Torres

**Meeting Date:** February 22, 2019

**Title of Item:** E-Learning Ad Hoc Committee

#### **Executive Summary, Explanation or Background Information on Request:**

Since the November 16, 2018 Board meeting, Committee members reviewed online content from the Radford University Governmental and Nonprofit Assistance Center (GNAC) in Virginia and The Carl Vinson Institute of Government at the University of Georgia. The Radford University GNAC programs are on-demand webinars, while the Carl Vinson Institute recommended members view live webinars to meet their educational needs.

The Committee met via conference call on Thursday, December 13, 2018 to discuss findings and select the program that would best suit the needs of the FGFOA and its members. The Committee unanimously agreed that the Radford University GNAC courses were high quality, communicated the topics very well, and would be the best option for delivering affordable, on-demand trainings to members.

Radford currently has an agreement (Memorandum of Understanding) with the Maryland GFOA that provides their members access to the online courses. The agreement provides that Maryland GFOA set the registration fees to be paid by members, and Radford will receive \$75 for each course registration. The Committee recommends the FGFOA charge \$100, which provides for administrative overhead and any other ancillary costs, such as payment processing and preparing/mailing CPE certificates.

The Committee further recommends the FGFOA seek CPE approval of the courses from the Florida Board of Accountancy, if applicable.

The responsibilities for course content, registrations, enrollments, and payments are set forth in the agreement, and are as follows:

#### FGFOA responsibilities:

- Approve courses to be offered through the FGFOA.
- Receive and process registrations.
- Provide any CPE material to participants at the completion of courses.
- Process payment to Radford on a quarterly basis.

**Florida Government Finance Officers Association**  
***E-Learning Ad Hoc Committee***  
**2018-2019**

***Agenda Item Request***

Radford GNAC responsibilities:

- Design on-line courses for the program.
- Enroll participants in the on-line courses.
- Provide course completion information to the participants and the FGFOA.


**Attachments:**

Agreement between Radford University and Maryland GFOA  
Course Descriptions (Maryland GFOA website)

**Recommended Action:**

Accept the Committee's recommendations and direct FGFOA staff to finalize an agreement with Radford University to be considered at the April Board meeting.

**Submitted By:**

  
\_\_\_\_\_  
**Frank DiPaolo**

2/8/2019  
\_\_\_\_\_  
**Date**



## Cash Management and Banking

Register

### Course Fee: \$200.00

**Objective:** This course will cover topics such as the US Banking System, Cash Management Services, Card Services, Fraud Prevention, Account Analysis, Rebidding Banking Services, and Managing your Banking Relationship.

This is a self-paced course that has four main sections as follows:

1. Cash management –revenues and disbursements
2. Short term investments and banking regulations
3. Cash and Payment Services
4. RFP Banking Request for Proposal

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all five sections, you need to take the course exam. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

**This online class offers 8 hours of CPEs.**

This class makes reference to a GFOA publication, *Banking Services: A Guide for Governments*. This publication is recommended for this class, but is not required. This publication can be downloaded from the GFOA website: <http://www.gfoa.org/cpfio>



## Debt Management

Register

### Course Fee: \$250.00

**Objective:** This course will cover topics such as establishing debt policy, the determinants of municipal bond interest rates, capital financing methods, bond security, structuring and sizing a bond issue, credit quality and ratings, underwriting and selling of bonds, assessing refinancing opportunities, and continuing disclosure requirements.

This is a self-paced course that has four main sections as follows:

1. Overview of Municipal Debt Market
2. Capital Financing Methods
3. The Bond Sale
4. General Debt Management

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all four sections, you need to take the course exam. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

**This online class offers 10 hours of CPEs.**

This class makes reference to the GFOA publications, *An Elected Official's Guide to DEBT ISSUANCE*, Second Edition, by J.B. Kurish and Patricia Tighe and *Making Good Disclosure: The Role and Responsibilities of State and Local Officials Under the Federal Securities Laws*, by Robert Dean Pope. These publications are recommended



## Intermediate Governmental Accounting

Register

### Course Fee: \$175.00

**Objective:** Participants will be provided with a working knowledge of the special financial reporting issues faced by state & local governments. It is based on the new GAAFR and focuses on the fund financial statements. The class is recommended for mid-level finance officers, accountants, treasurers, auditors and other persons with a basic knowledge of accounting.

This is a self-paced course that has six main sections.

1. Overview, governmental environment, and GAAP
2. Funds, government-wide reporting, and component units
3. Measurement focus and basis, transactions, and budgets
4. Governmental funds
5. Proprietary fund
6. Fiduciary Funds

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like.

After you have completed all five sections, you need to take the course exam. There is a two hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. There are 50 multiple choice questions on the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

**This online class offers 7 hours of CPEs.**





## Internal Controls, Auditing and Fraud

Register

### Course Fee: \$175.00

**Objective:** Course will cover the five elements of internal control – control environment; risk assessment; control activities; information and communication; and monitoring. We'll also learn what to do if you suspect fraud in the workplace. This is a self-paced course that has five main sections as follows:

1. Introduction
2. Evaluating internal controls part 1
3. Evaluating internal controls part 2
4. Evaluating internal controls part 3
5. Detecting fraud, signs of embezzlement, and GFOA best practices

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like. After you have completed all five sections, you need to take the course exam. There is a two hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

**This online class offers 7 hours of CPES.**

This class makes reference to a GFOA publication, *Evaluating Internal Controls: A local Government Manager's Guide*. This publication is recommended for this class, but is not required. This publication can be downloaded from the GFOA website: <http://www.gfoa.org/cpfo>



## Introduction to Governmental Accounting

Register

### Course Fee: \$100.00

**This course does not qualify for CPE credit**

It is designed to introduce governmental accounting practices to "non-accountants". Those with previous accounting experience should consider starting with the Intermediate Governmental Accounting course instead of this introductory course. The self-paced course has five main sections:

1. Accounting and financial statement elements
2. Effects of transactions
3. Debits and credits
4. Recording information and funds
5. Budgets and the CAFR

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. The slides can be printed in advance for reference and making notes while taking the class. After working through the slides for a section you should take that section's assessment. The assessments tab is on the left hand side. You can take the assessment as many times as you like.

Note: Under the effects of transaction section there is an assignment to complete a second month of transactions. You do not need to submit your work for this assignment. The solution is provided for you to check your work.

After you have completed all five sections (approximately 5 hours), you need to take the course exam. There is a two hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. The exam is part of learning the material.



## Retirement and Benefits, Risk Management, and Procurement

Register

### Course Fee: \$250.00

**Objective:** This course will cover topics such as retirement and benefits, risk management, and procurement. Students will learn about pension administration, design, and investing pension fund assets. The course covers the identification and evaluation of risk, tools for managing risk, and implementation of a risk management program. Procurement, contract maintenance, and purchasing operations are also covered in the coursework.

This is a self-paced course that has three main sections as follows:

1. Retirement and Benefits
2. Risk Management
3. Procurement

Each section has a recorded PowerPoint slide presentation. Prior to starting the exam, you can come and go from the presentation at any time. After working through the slides for a section you should take that section's quiz. The slides can be printed in advance for reference and making notes while taking the class. You can take the quizzes as many times as you like. However, you must make 100% on one of the attempts for each section to get credit for the class. After you have completed all three sections, you need to take the course exam. There is a two-hour time limit and you only have one attempt. Once you start the exam, the two hour period begins and does not stop if you leave the exam. You must make a score of 70% on the exam to receive CPE credit for the course.

**This online class offers 10 hours of CPES.**

**MARYLAND GOVERNMENT FINANCE OFFICERS' ASSOCIATION  
RADFORD UNIVERSITY'S  
GOVERNMENT AND NONPROFIT ASSISTANCE CENTER**

**Radford University Contract Number FY18-A17**

**Memorandum of Understanding**

This Memorandum of Understanding (Agreement) is entered in to on this 1st day of January, in the year of 2018, between the Maryland Government Finance Officers' Association ("MDGFOA"), and Radford University's Government and Nonprofit Assistance Center ("GNAC").

**ARTICLE 1 - INTENT OF AGREEMENT AND SCOPE OF SERVICES**

It is the intent of the Maryland GFOA and the GNAC to enter into this Agreement where the GNAC will provide support for the development and administration of on-line educational courses for the Maryland GFOA.

**ARTICLE 2 – COMPENSATION**

The Maryland GFOA will compensate the GNAC as follows for the services listed:

- A. Development and administration of on-line courses. The MDGFOA will pay the GNAC \$75 per participant that registers for the on-line courses to provide the services listed in Exhibit A. MDGFOA is responsible for setting the on-line course registration fees.

**ARTICLE 3 - AGREEMENT TERM**

The term of the Agreement shall be for one (1) year term, and will renew automatically on the Agreement anniversary renewal date for up to four (4) additional one (1) year terms, unless either party gives termination notice in accordance with Article 6 of this Agreement.

**ARTICLE 4 - OWNERSHIP OF DOCUMENTS**

Course material designed by the GNAC under this agreement will remain the property of the GNAC.



## **ARTICLE 5 – INSURANCE**

GNAC employees/agents acting within the scope of their official duties, are covered under the Commonwealth of Virginia’s Risk Management Plan.

## **ARTICLE 6 - TERMINATION**

Either party may terminate this agreement with ninety (90) day notice. Upon receipt or issuance of such notice, the GNAC shall stop enrolling new people in the online classes and allow current enrolled people 90 days to complete the classes. After 90 days, all accounts will become inactive.

## ARTICLE 7 - NOTIFICATION

Any notice required by this Agreement shall be effective if given by registered mail, return receipt requested, to the MDGFOA President or the Director of the GNAC, at their respective offices.

If to Maryland GFOA:

Mr. Lenny Moore  
President  
Maryland Government Finance Officers' Association  
626C Admiral Drive, Suite 723  
Annapolis, MD 21401  
[mdgfoa@mdgfoa.org](mailto:mdgfoa@mdgfoa.org)

If to GNAC:

Dr. Bruce Chase, Director  
Governmental and Nonprofit Assistance Center  
Radford University  
East Main Street  
Box 6951  
Radford, Virginia 24142  
[bchase@radford.edu](mailto:bchase@radford.edu)  
540-831-5744

Cc: Pam Simpkins, Director  
Procurement and Contracts  
Radford University  
POB 6885  
Radford, VA 24142  
[ppsimpkin@radford.edu](mailto:ppsimpkin@radford.edu)  
540-831-6118

## ARTICLE 8 - OTHER MATTERS

It is mutually understood and agreed:

- 8.1 In performing its professional services hereunder, the Director of the GNAC will use that degree of care and skill ordinarily exercised, under similar circumstances, by reputable members of its profession practicing in the same or similar locality. The Director of the GNAC shall abide by all applicable Federal, State and Local laws and regulations governing the provision of services.
- 8.2 The GNAC certifies that there has been no violation of copyrights or patent rights in manufacturing, producing, or selling the commodities or services to be provided under this Agreement.
- 8.3 Severability. Should any portion of this Agreement be judicially determined to be illegal or unenforceable, the remainder of the Agreement shall continue in full force and effect, and either party may renegotiate the terms affected by the severance.

- 8.4 The GNAC shall comply with all applicable Federal, State and Local laws, codes and regulations. The GNAC shall give notice and comply with all laws, ordinances, rules, regulations, and lawful orders of any entity having authority over the performance of the work.
- 8.5 **Applicable Law.** The laws of the Commonwealth of Virginia shall govern the interpretation and performance of this Agreement, regardless of Virginia's choice of law rules. Venue for any dispute regarding this Agreement shall be in the Virginia state court of appropriate jurisdiction in Radford, Virginia.
- 8.6 **Amendments.** No provisions of this Agreement may be modified, waived or amended except by a written instrument duly executed by each parties hereto.
- 8.7 **Sovereign Immunity.** Radford University and the MDGFOA and their respective governing bodies do not waive their sovereign immunity by entering into this Agreement, and each fully retains all immunities and defenses provided by law with respect to any action based on or occurring as a result of this Agreement. Nothing in this Agreement shall be construed as a waiver of Radford University's or the Commonwealth's sovereign immunity.
- 8.8 **Third Party Beneficiary Rights.** The parties do not intend to create in any other individual or entity the status of a third party beneficiary, and this Agreement shall not be construed so as to create such status. The rights, duties and obligations contained in this Agreement shall operate only between the parties to this Agreement, and shall apply solely to the benefit of the parties to this Agreement. The provisions of this Agreement are intended only to assist the parties in determining and performing their obligations under this Agreement. The parties to this Agreement intend and expressly agree that only parties signatory to this Agreement shall have any legal or equitable right to seek to enforce this Agreement, to seek any remedy arising out of a party's performance or failure to perform any term or condition of this Agreement, or to bring an action for the breach of this Agreement.
- 8.9 **Indemnification.** Neither party shall be responsible for personal injury or property damage or loss except that resulting from its own negligence or the negligence of its officers, owners, employees, or other for whom the party is legally responsible. To the extent permitted by the Virginia Tort Claims Act, Section 8.01-195.1 et seq. of the Code of Virginia (1950), as amended, Radford University shall be responsible for the negligent acts or omissions of its officers, employees and agents. The MDGFOA shall be responsible for the acts or omissions of its officers, employees and agents to the extent permitted by law.

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be duly entered into as of the date above written.

Radford University, Academic Affairs

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Dr. Kenna Colley  
Interim Provost & Vice President for Academic Affairs

Radford University, Governmental and Nonprofit Assistance Center

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Dr. Bruce Chase  
Director  
Governmental and Nonprofit Assistance Center

Radford University, Finance and Administration

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Richard S. Alvarez  
Chief Financial Officer and Vice President for Finance and Administration

Radford University, Procurement and Contracts

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Pamela P. Simpkins  
Director  
Procurement and Contracts

Maryland Government Finance Officers' Association

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Lenny Moore  
President  
Maryland Government Finance Officers' Association

**MARYLAND GOVERNMENT FINANCE OFFICERS' ASSOCIATION  
AND  
RADFORD UNIVERSITY'S GOVERNMENT AND NONPROFIT ASSISTANCE CENTER  
MEMORANDUM OF AGREEMENT FY16-A021**

**Exhibit A - Scope of Services**

**Support of MDGFOA Educational Program**

The primary role of the MDGFOA is the oversight of the policies and procedures related to the program and the administration of the registration process maintaining the records of course participants. The primary role of the GNAC is to develop the course offering, including related tests and processing the course results.

**Responsibilities of Parties:** The following are the primary responsibilities of the MDGFOA and the GNAC as it relates to educational programs:

A. MDGFOA responsibilities:

1. Approve course to be offered through the MDGFOA.
2. Receive and process registrations.
3. Provide any CPE material to participants at the completion of courses.
4. Process payment to the GNAC on a quarterly basis.

B. GNAC responsibilities:

1. Design on-line courses for the program.
2. Enroll participants in the on-line courses.
3. Provide course completion information to the participants and the MDGFOA.



# Florida Government Finance Officers Association Certification Committee 2018-2019

## *Agenda Item Request*

2018-2019

### CHAIRPERSON

**Lorrie A. Simmons, MSA, CGFO**  
Manager, Accounting & Payroll  
Systems  
City of Sarasota  
1565 1st St  
Sarasota, FL 34236-8597  
(941) 365-2200 ext 4217  
[Lorrie.Simmons@sarasotaFL.gov](mailto:Lorrie.Simmons@sarasotaFL.gov)

### BOARD LIAISON

Shannon Ramsey-Chessman

### STAFF LIAISON

Karen Pastula

### COMMITTEE MEMBERS

Jeremy Baker  
DeeDee Beaver  
Rebecca Bowman  
Melissa Burns  
Teri Butler  
Raquel Castellon  
Carol Conol  
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Marie Elianor  
Ian Evans-Smith  
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Matthew Misco  
Johnna Morris  
Melinda Pensinger  
Mary-Lou Pickles  
Scott Simpson  
Diane Smith  
Todd Taylor  
Viendu Tran  
Terrence Vecchio  
Elizabeth Walter

**Meeting Date:** February 22, 2019

**Title of Item:** Certification Committee  
CGFO Exam Review PowerPoint  
Debt Administration

### **Executive Summary, Explanation or Background Information on**

The CGFO Exam Review Committee submitted a RFQ to solicit services to revise and update the CGFO review courses, study guides and exams. The University of Georgia (UGA) was awarded the project and has been contracted to provide these materials for all 5 CGFO areas of study. Staff has received the first of the five PowerPoint review presentations, Debt Administration and the Certification Committee has begun the process to review and provide comments back to UGA.

### **Recommended Action:**

*None at this time. For information only.*

Lorrie Simmons

Lorrie Simmons

February 13, 2019

Date



# Florida Government Finance Officers Association Certification Committee 2018-2019

## *Agenda Item Request*

2018-2019

### CHAIRPERSON

**Lorrie A. Simmons, MSA, CGFO**  
Manager, Accounting & Payroll  
Systems  
City of Sarasota  
1565 1st St  
Sarasota, FL 34236-8597  
(941) 365-2200 ext 4217  
[Lorrie.Simmons@sarasotaFL.gov](mailto:Lorrie.Simmons@sarasotaFL.gov)

### BOARD LIAISON

Shannon Ramsey-Chessman

### STAFF LIAISON

Karen Pastula

### COMMITTEE MEMBERS

Jeremy Baker  
DeeDee Beaver  
Rebecca Bowman  
Melissa Burns  
Teri Butler  
Raquel Castellon  
Carol Conol  
Sondra D'Angelo  
Marie Elianor  
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Viendu Tran  
Terrence Vecchio  
Elizabeth Walter

**Meeting Date:** February 22, 2019

**Title of Item:** CGFO Marketing Task Force  
Amendment to process for acknowledgment  
Letter  
Review updated status spreadsheet

### **Executive Summary, Explanation or Background Information on**

At the November 16, 2018 meeting, the Board approved an acknowledgment letter to be sent to the management of each candidate who successfully passes the CGFO exam. A late comment was received from the Certification Committee that questioned whether all candidates would want an acknowledgment letter. As such, the task force agreed to amend the process for notification to include permission from the candidate prior to sending an acknowledgment letter.

Also, the updated task force status spreadsheet is included for information only. The remaining items relate to updates for the CGFO candidate and CGFO marketing brochures. The task force will continue to work with League staff on these updates and will present the brochures to the Board for approval at an upcoming meeting.

### **Recommended Action:**

*Approval from the Board to seek candidate permission prior to sending an acknowledgment letter to the management of those who successfully pass the CGFO exam.*

Lorrie Simmons

Lorrie Simmons

February 13, 2019

Date

*Strategic Planning Task Force  
CGFO Program Marketing  
Shannon Ramsey-Chessman, Mike Gomez, Kelly Strickland, Lorrie Simmons and Olga Rabel*

Action Items/Ideas

- a. Have a CGFO program targeted booth at various Conferences (FCCM, FACC, FPHRA) – have person who can discuss the program. For HR people, we will want them to include the certification into the job description.
- b. Need targeted marketing to provide to employers and HR professionals - Short brochure.
- c. Page in conference brochures (FLC, etc.) marketing the CGFO program.
- d. Perhaps have a 50-minute session regarding the program at conference
- e. Add brochure to FGFOA conference info this year (**Paul responsible**).
- f. Update brochure for potential CGFO candidates
- g. Market to the FGFOA local chapters.
- h. Have someone go to local chapters to present the certificates when the certification is achieved.
- i. Put new CGFOs in annual conference information – announce them at Tuesday Business Lunch.
- j. Send a letter to their manager letting them know that they are going to be recognized for attaining their CGFO and will be recognized at Annual Conference.

Ideas:

- 1. Play up the importance of the CGFO program
- 2. Keep mentioning the program at the local chapter and include on president's phone call
- 3. HR - include in job criteria and interviews

Proposed Action(s) & Questions

- Who can man the booth?
- CPA for Government – It's the Governmental CPA!!!! Be bold about marketing! This is a more specialized certification – hit on attributes without devaluing the CPA.
- Design based on #11 below? League staff to look for potential conferences and place ad?
- Who is best to present? A panel?
- Paul to coordinate for summer conference
- Participant brochure
- Provide brochure to local chapters and have a Board member and/or certification committee member give a 30 second presentation on the program
- Board member when possible or local certification committee member after each exam
- Paul to include in annual conference program
- Prepare a draft memo for Board approval - President can send under his/her signature after each exam

Follow-up

Yes/No

**Table for now**

If Yes, long or short term and notes/action items

**Tabled for Now**

- Yes** **Short Term:** Include detailed information re: how many current CGFOs the agency has; compared to other entities in the area?
- Yes** **Short Term:** Use design from brochure and include not only in conference brochures, but all other communication from other organizations i.e. e-mail blasts, magazines etc.
- Yes** **Long Term:** Could include in new member orientation for both SOGF and annual conference; program would be annual conference only.
- Yes** **Done**
- Yes** **Short Term:** Review current brochure for updates
- Yes** **Short Term:** Develop short script for participants to deliver at local chapter meeting. Waiting for update to participant brochure.
- Yes** **Done:** League to print a duplicate certification; list of new CGFOs will be provided to the Certification committee and committee members will present at a local chapter meeting; will work with Board if there are "gaps" in coverage.
- Yes** **Done:** Easy to add to conference program; will add names to business lunch script and have them stand; CGFO of the year will come up to be recognized and receive their certification in front of membership.
- Yes** **Done:** Committee to draft a letter

**Shannon will write-up a draft procedure for notification of new CGFOs**





# Florida Government Finance Officers Association Certification Committee 2018-2019

## *Agenda Item Request*

2018-2019

### CHAIRPERSON

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Manager, Accounting & Payroll  
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City of Sarasota  
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Mary-Lou Pickles  
Scott Simpson  
Diane Smith  
Todd Taylor  
Viendu Tran  
Terrence Vecchio  
Elizabeth Walter

### **Meeting Date:**

February 22, 2019

### **Title of Item:**

CGFO Ethics Requirement  
Committee review of task force  
recommendations

The CGFO Ethics Requirement Task Force has provided three recommendations related to compliance with the 4 hour ethics requirement for CGFOs. The Certification Committee was asked to review the recommendations and provide input.

The committee's recommendations were to:

1. Sunset the open book exam
2. Allow the CPA ethics course to fulfill the CGFO Ethics Requirements
3. Allow the elected officials/FCCMA four (4) hour ethics course to fulfill the CGFO Ethics Requirements

Additionally, the committee chair received the following suggestions from the President during a 1/15/19 conversation:

1. Allow the CPA ethics course to fulfill the CGFO Ethics Requirements
2. Continue the open book test but update the format and questions where they are randomly selected from a test bank and not the same questions, same exact exam each year
3. Develop some type of webinar training which has a quiz/test requiring a certain level of competency (i.e. 80% pass for CGFO)

After review by committee members, the majority support task force recommendation 2 and 3 (president recommendation 1). The majority did not support a sunset of the open book exam or the webinar.

### **Recommended Action:**

1. Board approval for task force recommendations 2 and 3.
2. Board direction - keep or sunset the open book exam
3. Board direction – whether or not to develop a webinar

Lorrie Simmons

Lorrie Simmons

February 13, 2019

Date



# Florida Government Finance Officers Association Conference Host Committee 2018-2019

## *Agenda Item Request*

2018-2019

### CHAIRPERSON

**Laura Aker Reece, MPA, CPFO**  
Budget Manager  
Fort Lauderdale  
101 NE 3rd Ave Ste 1400  
Fort Lauderdale, FL 33301-1512  
(954) 828-5894  
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### BOARD LIAISON

Nicole Gasparri

### STAFF LIAISON

Jill Walker

### COMMITTEE MEMBERS

Emily Alves  
Sheliza Bhola  
Judy Browning  
Kathleen Campbell  
Marcia Carty  
Kadem Chevere  
Donna Cousins  
Christine Davis  
Adrienne Dwyer  
Kathryn Eno  
Ian Evans-Smith  
Melba Gray  
Shandra Jenkins  
Robyn Lawrence  
Fiona Morrell  
Jacob Peacock  
Georgina Rodriguez  
Jonathan Rushnak  
Rebecca Reynolds-Russell  
Janice Scott  
Scott Simpson  
Gitaanjali Sookdeo  
William Underwood  
Holly Vath  
Natalee Wallace  
Kathleen Woodruff

**Meeting Date:** February 22, 2019

**Title of Item:** FGFOA Conference Host Sub Committee Report

### **Executive Summary, Explanation or Background:**

The Conference Host Committee has made significant progress since the November 2018 meeting of the FGFOA Board of Directors.

The following items are in progress or have been finalized in coordination with significant assistance from Jill Walker and other staff from the Florida League of Cities:

### **Tuesday Night**

- The Tuesday night event venue has been finalized (Gulf Stream Park)
- The Tuesday night subcommittee provided three recommendations and cost proposals for potential bands
- The Shane Duncan Band was chosen and is now under contract for the Tuesday night event

### **Presidents Reception**

Options for the President's reception were developed, and cost proposals were obtained. The President's reception will begin at 6:30 p.m. at Mangrove Hall at the Anne Kolb Nature Center, West Lake Park, 751 Sheridan Street, Hollywood, FL.

### **Other**

- Opening Ceremony participants were secured and letters were sent.

Color Guard: City of Hollywood Fire Department (contact person: Chief Christopher Pratt)

Pledge of Allegiance: President Olson will lead attendees

National Anthem: Francine Richee

Invocation: Monsignor Jean Pierre

Welcome Address: Mayor Josh Levy

Keynote Speaker: Donovin Darius

- Research regarding a location for golf has commenced and a subcommittee chair was engaged

**Florida Government Finance Officers Association  
Conference Host Committee  
2018-2019**

***Agenda Item Request***

**Recommended Action:**

We recommend that the committee continues to work with Florida League of Cities staff to finalize details surrounding activities for the 2019 FGFOA

conference. The next push will be toward securing volunteers for the event and working towards executing an amazing event.

**Recommended Action:**

*Laura Reece*

\_\_\_\_\_  
Laura Reece

January 28, 2019

Date



# Florida Government Finance Officers Association

## *Conference Program Committee*

### 2018-2019

#### *Agenda Item Request*

2018-2019

#### CHAIRPERSON

**Bryan Cahen, MPA**

Budget Director

City of Weston

17200 Royal Palm Blvd

Weston, FL 33326

954-385-2000

[bcachen@westonfl.org](mailto:bcachen@westonfl.org)

#### BOARD LIAISON

Rip Colvin, CPA, CGFO, CPM

#### STAFF LIAISON

Jill Walker

#### COMMITTEE MEMBERS

Moises Ariza

Michelle Blackstock

Lynda Boswell

Jan Brewer

Rob Broline

Zach Chalifour

Jacki Churchill

Yvonne Clayborne

P. Ross Cotherman

Greg Cowan

Kimberly Ferrell

Mara Frederiksen

Brett Friedman

Nicole Jovanovski

Jeffrey Larson

Susan Nabors

Jacob Peacock

Michael Quesada

Tanya Quickel

Francine Ramaglia

Rebecca Reynolds-Russell

Alan Ricafort

James Rizzo

Jamie Roberson

Jonathan Rushnak

Daniela Russell

Ken Sinclair

Rebecca Tew

Brent Wertz

Cassandra Williams

**Meeting Date:** February 22, 2019

**Title of Item:** Conference Program Committee Update

#### **Executive Summary, Explanation or Background Information on Request:**

Since the last Board Meeting, the Committee has been identifying speakers and developing the session descriptions. The attached Master Schedule has the most up-to-date sessions, topics, and speakers for the Board's approval.

The Board of Director's provided direction to this year's Annual Conference Program Committee to find new speakers.

The current Policies and Procedures manual states, under General Considerations, that **"any exceptions to these considerations must be approved by the FGFOA Board of Directors"**. The Committee intends to submit a revised Policies and Procedures manual at a later meeting; however, the Committee would like direction on one item that would fall under this category that could impact the speakers for this Annual Conference.

Item 11 General Considerations, C., states, **"vendor may only be represented at one session of the conference program"**. The Committee intends to revise this provision based on one potential conflict.

The Committee is asking the Board to make an exception for the 2019 Annual Conference.

Should a vendor present at the FICPA Ethics session, then the vendor "firm" would be able to present a regular session so long as the

speakers from the firm are different than the FICPA Ethics session speaker.

The FICPA speaker, Bill Blend of Moore Stephens Lovelace CPA's, is contracted through the FICPA, as only a few persons throughout the



**Florida Government Finance Officers Association**  
***Conference Program Committee***  
**2018-2019**

***Agenda Item Request***

State are qualified to do this session. One of our proposed Technology speakers, Michal Gurgacz, is an IT Audit Specialist from Moore Stephens Lovelace CPA's.

**Recommended Action:** Approve the requested exception. Review the draft Annual Conference Master Calendar.

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**Bryan Cahen**

01/31/2019

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**Date**

**2019 FGFOA Conference Program**  
**June 8-12, 2019 | Diplomat Resort Hollywood | Hollywood, FL**

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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**Saturday June 8, 2019**

8:00 AM to 9:40 AM			<b>Title:</b> Everything Florida - Where We've Been - Where We're Going <b>Topic:</b> Understand what Fortune 500 companies, significant businesses, and high profile individuals in Florida are seeing now. Info on resolving business and governmental disputes, and advising CEOs and C-suite executives on business, law, and government from a national, state, and local perspective. <b>Speaker:</b> <b>George LeMieux</b> , Chairman of the board of Gunster law firm.	<b>Title:</b> U.S./Global Economics Overview <b>Topic:</b> With the economy back to full strength, concerns about a decade of slow growth have given way to worries about overheating and potential for a new recession. This session will discuss the economic prospects for the next several years and the implications for the U.S./Global economy <b>Speaker:</b> <b>Dudley Carter</b> Economist Vining Sparks	
			<b>Moderator:</b>	<b>Moderator:</b>	
10:00 AM to 11:40 AM			<b>Title:</b> Financial Strategies for Sustainable Parks" or "The Economic Impact of Parks" <b>Topic:</b> We have entered a new era of parks and recreation financial planning and management. Local governments are challenged to provide an increasingly diverse breadth of parks, recreation, and social services, while competing for limited available funding. This era provides an opportunity for local governments to develop new, creative financial strategies for providing high quality services to their residents. This session will describe financial trends in parks and recreation services including understanding cost savings, partnerships, increasing revenues, contracting for services, and ultimately the economic impact of parks. <b>Speaker:</b> <b>Joseph Webb</b> , RLA Director of Park Planning AECOM Technical Services	<b>Title:</b> Florida Economic Update <b>Topic:</b> How is the Florida Economy Performing, Both Statewide and in Your Region? Find out some of the Major Factors Influencing Our State. <b>Speaker:</b> <b>Scott Brown</b> Ph.D. Chief Economist Raymond James	
			<b>Moderator:</b>	<b>Moderator:</b>	
1:00 PM to 2:40 PM			<b>Title:</b> The City of West Palm Beach: Leveraging Performance <b>Topic:</b> By having the right data and the right people in the room at the same time, the City of West Palm Beach is truly executing their strategy, with the City Manager and Mayor saying that these are the most valuable meetings they participate in all month. Recently, they have invested their resources in a Community Dashboard, which will act as a public facing website designed for the city to provide more robust information, insights, and analysis to their citizens. This is in line with their commitment to increasing transparency and accountability, as well as improving customer service, and will serve as a snapshot to the public to see how their city government is working and where their resources are being allocated. <b>Speaker:</b> <b>Mark Parks</b> CFO City of West Palm Beach  <b>Laura Chandler</b> ClearPoint	<b>Title:</b> Approach to Investments - Small/Mid/Large <b>Topic:</b> Is your portfolio ready for the next turn in the market cycle? The investment environment has gone through several major changes over the past few years and is poised for another big shift. A panel of government investment officers will discuss different approaches to managing investment programs of all sizes through these changes. The panel will review several facets impacting their investment activity including: managing investment liquidity; evaluating investment strategies; selecting investment instruments; as well as measuring and reporting results. <b>Speaker:</b> <b>Richard Pengelly</b> Director PFM Asset Management LLC  <b>Mark Peterson</b> Accounting Supervisor Brevard County  <b>Monti Larsen</b> Chief Operating Officer Children's Services Council of Broward  <b>Fay Henry</b> City Treasurer City of Port St Lucie	
			<b>Moderator:</b>	<b>Moderator:</b>	

**2019 FGFOA Conference Program**  
**June 8-12, 2019 | Diplomat Resort Hollywood | Hollywood, FL**

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
3:00 PM to 4:40 PM			<b>Title:</b> The 21st Century Leader <b>Topic:</b> What do leaders really need to do? What do people most admire and expect from their leaders? Are leaders born or made? Can leadership be made? What does the research reveal? This session is designed to raise awareness and motivate participants to become great leaders. It provides new insights on what makes leaders extraordinary and to develop a clear understanding of the leadership competencies and profiles. <b>Speaker:</b> Alaa A. El-Halwagy Business Partner Innovative Group, Inc.	<b>Title:</b> Interactive Portfolio Management <b>Topic:</b> Come hear an update on Portfolio Management from a Total Return Perspective, and Participate in a Small Group Active Portfolio Management Exercise. <b>Speaker:</b> Rene O'Day SVP, Sales and Relationship Management PMA Financial Network  Brian Hextel SVP, Institutional Portfolio Manager PMA Financial Network	
			<b>Moderator:</b>	<b>Moderator:</b>	

**Sunday June 9, 2019**

**First Time Attendees 11:00am - 11:45am**

1:00 PM to 2:40 PM	<b>Title:</b> GASB Update <b>Topic:</b> This session will include a general update on future pronouncements and proposals affecting state and local government. <b>Speaker:</b> David Bean, CPA Director of Research & Technical Activities Governmental Accounting Standards Board				<b>Title:</b> Robotic Process Automation in the Government Sector <b>Topic:</b> Over the past several years, we have witnessed a rapid adoption Automation technologies within the commercial sector. Given the never-ending pressure to increase constituent services in the face of flat or declining operating budgets, automation technology represents a unique opportunity to streamline selected governmental processes. The session will provide an educational primer on Robotic Process Automation technologies, including implementation methods along with specific use cases applicable to State and Local government. <b>Speaker:</b> Rob Drover Principal Marcum LLP  Moises D. Ariza, CPA, CGMA Senior Manager Marcum LLP
	<b>Moderator:</b>				<b>Moderator:</b>
3:00 PM to 4:40 PM	<b>Title:</b> GASB Hot Topics <b>Topic:</b> This session will include the latest news from GASB and provide answers to address public confusion on current pronouncements. <b>Speaker:</b> Brian W. Caputo, Ph.D., CPA Vice President, Administrative Affairs and Treasurer (CFO) College of DuPage, GASB Board Member		<b>Title:</b> Secrets to Writing Bid Specs and Reviewing Procurement Bids <b>Topic:</b> Overcome the stress of writing bid specs - don't get stuck in the process while searching for the best services, products, and equipment. Make sure you have the terms, conditions, and specifications you need so that you are not trapped. <b>Speaker:</b> Clifford McCue, Ph.D. Professor School of Public Administration Florida Atlantic University		
	<b>Moderator:</b>		<b>Moderator:</b>		

<b>2019 FGFOA Conference Program</b> <b>June 8-12, 2019   Diplomat Resort Hollywood   Hollywood, FL</b>					
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Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
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## Monday June 10, 2019

8:00 AM to 9:40 AM	Opening General Session - Donovan Darius	Opening General Session - Donovan Darius	Opening General Session - Donovan Darius	Opening General Session - Donovan Darius	Opening General Session - Donovan Darius
<b>10:00 AM to 11:40 AM</b>	<b>Title:</b> <b>GASB 87: Deep Dive</b>  <b>Topic:</b> In June 2017, the Governmental Accounting Standards Board approved its Statement 87, Leases. The standard is effective for reporting periods beginning after December 15, 2019. This session will cover the major accounting and financial reporting issues associated with implementing Statement 87. The standard will increase the usefulness of governments' financial statements by requiring the reporting of certain lease liabilities that are not currently reported. It will enhance the comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This session will also review practice matters that are likely to be addressed in the GASB's soon-to-be-released implementation guide for Statement 87.	<b>Title:</b> <b>Introduction and Tools for Financial Modeling</b>  <b>Topic:</b> Explore the technologies, applications, and practices for the collection, integrations, analysis, and presentation of data through the use of Business Intelligence. Use dashboards to support financial reporting and provide interactive analysis of day to day operations and trends.	<b>Title:</b> <b>How do You Solve the Hurricane Problem: FEMA Challenges and Issues</b>  <b>Topic:</b> Build your culture of preparedness - have pre-positioned contracts with enforcement mechanisms, "rainy day" or disaster relief funds, and understand federal procurement standards.		<b>Title:</b> <b>IT, Public Records, and the Sunshine Law</b>  <b>Topic:</b> Florida has the broadest open government laws in the nation. This session will give an overview of Florida's public records and open meetings laws, highlighting unique issues of the digital age.
	<b>Speaker:</b> <b>Brian W. Caputo</b> , Ph.D., CPA Vice President, Administrative Affairs and Treasurer (CFO) College of DuPage, GASB Board Member	<b>Speaker:</b> <b>Thomas Jackson</b> , Sr. Functional Business Analyst, Hillsborough County	<b>Speaker:</b> <b>Steve Hynes</b> Emergency Management Director City of Delray Beach		<b>Speaker:</b> <b>Nikki Day</b> Attorney Bryant Miller Olive  <b>Peter Sweeney</b> Deputy City Attorney City of Palm Bay
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		<b>Moderator:</b>

## Standing Committee Meetings 11:50am - 1:00pm

<b>1:00 PM to 1:50 PM</b>	<b>Title:</b> <b>State Compliance for Local Governments</b>  <b>Topic:</b> All counties, municipalities, and special districts are required to complete various annual reporting requirements to be in compliance with Florida Statutes. This session will provide details as to those reporting requirements.	<b>Title:</b> <b>Economic Update</b>  <b>Topic:</b> Economic conditions affect budgeting and financial planning functions in all governmental entities. This session discusses the current state of the economy and provide national, state, and regional trends.	<b>Title:</b> <b>Employee Engagement - Promoting Teambuilding and Good Working Relationships</b>  <b>Topic:</b> How to encourage staff to be pro-active, take pride in their work, and promote teambuilding and good working relationships within and OUTside the department.	<b>Title:</b> <b>Managing Banking Relationships and Analyzing Bank Fees</b>  <b>Topic:</b> Have you received your banking services fee statement and struggled to interpret and analyze it? Governments procuring banking services struggle to understand the variations between bank service fees. In addition, we will review services within product groups to identify best practices and options for electronic adoption. This session will work to gain a level of transparency in banking service fees.	
	<b>Speaker:</b> <b>Alton L. "Rip" Colvin, Jr.</b> Executive Director Justice Administrative Commission	<b>Speaker:</b> <b>David Jang</b> Partner, Client Advisory Services Water Walker Investments	<b>Speaker:</b> <b>Dale Pazdra</b> Director of Human Resources City of Coral Springs	<b>Speaker:</b> <b>Eileen Roberts</b> JPMorgan Chase & Co.  <b>Brittany Hinsberg</b> Financial Analyst Sarasota Clerk & Comptroller's Office	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	
<b>2:00 PM</b>		<b>Title:</b> <b>Long Range Financial Plans: Preparing for the Future</b>  <b>Topic:</b> This session discusses preparing and arranging long range financial plans and budgets.	<b>Title:</b> <b>Focus on Privacy - HIPAA &amp; FIPA Update</b>  <b>Topic:</b> HIPAA is a powerful litigation weapon, if violated. FIPA and other Florida privacy laws can also be potent litigation weapons. Learn the latest information to improve your policies and procedures dealing with HIPAA, FIPA, and other Florida privacy laws.	<b>Title:</b> <b>Understanding the Fundamentals of an Investment Program</b>  <b>Topic:</b> If beginning a role as an Investment Officer, how do you get started? This panel will provide an overview of the Florida Statutes, Investment Best Practices, and some practical investment approaches. Discussion will include the process of retaining some of the key professionals that can of assistance to you (i.e., trustee bank, custodian or safekeeping bank, investment advisor, outside counsel, etc.).	<b>Title:</b> <b>Internet of Things: Becoming a Smart Municipality</b>  <b>Topic:</b> Internet of Things can help municipalities to improve infrastructure, public utilities, services, and more. However, many challenges remain and implementing smart technology must be done in a planned and highly secure manner.



**2019 FGFOA Conference Program**  
**June 8-12, 2019 | Diplomat Resort Hollywood | Hollywood, FL**

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
<b>1:00 PM to 3:15 PM</b>		<b>Speaker:</b> <b>Al Braithwaite</b> City Manager City of Oldsmar, Florida	<b>Speaker:</b> <b>Catherine A. Hunter, JD, LL.M.</b> Woodward, Pires & Lombardo, PA	<b>Speaker:</b> <b>Scott McIntyre, CFA</b> Senior Portfolio Manager Managing Director FirstSouthwest Asset Management  <b>Greg Warner, CTP</b> Senior Portfolio Manager Managing Director FirstSouthwest Asset Management  <b>Darrel Thomas</b> Assistant City Manager/CFO City of Weston	<b>Speaker:</b> <b>Michal Gurgacz</b> IT Audit Specialist Moore Stephens Lovelace CPAs & Advisors
		<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>

**2019 FGFOA Conference Program**  
**June 8-12, 2019 | Diplomat Resort Hollywood | Hollywood, FL**

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
<b>3:35 PM to 4:50 PM</b>	<b>Title:</b> Bond Issuance Focus - Accounting and Best Practice  <b>Topic:</b> This session will discuss what Best Practices an Issuer can implement with respect to current and future bond issues as well as touching on the accounting and auditing associated with bond issuances.  <b>Speaker:</b> Lori Smith-Lalla Attorney Weiss Serota Helfman Cole & Bierman  <b>Todd A. Webster</b> Partner KPMG LLP  <b>Moderator:</b>		<b>Title:</b> Strategic Planning for Your Capital Improvement Plans  <b>Topic:</b> What Is the Role of Leadership in Strategic Implementation or Project Planning? This session will answer those questions in relating to Capital Improvement Planning.  <b>Speaker:</b> Linda McDermott, MPA Budget Manager City of West Palm Beach  <b>Moderator:</b>	<b>Title:</b> Avoiding Gilligan's Island: Navigating the Economic Waters When Investing  <b>Topic:</b> This session will cover the many different challenges a local government official has in making investment decisions when surrounded by many economic influences including: the effect of tariffs, stock market volatility, political pressures, etc.  <b>Speaker:</b> Christopher J. Greco, Partner, Institutional Marketing and Client Service Sawgrass Asset Mgmt.  <b>Mark DeBord</b> City of Altamonte Springs  <b>Moderator:</b>	<b>Title:</b> Block Chain and Cryptocurrency  <b>Topic:</b> The session will provide an explanation of cryptocurrency and blockchain concepts and technologies. Expectations, solutions, and implementation issues will be presented and discussed. Attendees will gain insight between the hype or reality of these technologies, and attendees will gain a better understanding of the current state and future possibilities of cryptocurrency and blockchain.  <b>Speaker:</b> Santosh Pradhan, CEO SANROSE Information Services, Inc.  <b>Moderator:</b>

**Networking and Social Event 5:00pm - 6:30pm**

**Tuesday June 11, 2019**

<b>8:00 AM to 9:40 AM</b>	<b>Title:</b> Year-end Financial Reporting Considerations  <b>Topic:</b> As governments are operating in increasingly complex environments, financial statement users are requesting financial reports that are more user friendly. This session will discuss leading practices in preparing year-end financial statements and observations of common reporting mistakes.  <b>Speaker:</b> Christopher Kessler, CPA Principal, State and Local Government CLA (CliftonLarsonAllen LLP)  <b>Moderator:</b>		<b>Title:</b> How to be a better business writer – We are all great accountants, but are we great communicators?  <b>Topic:</b> Learn the ins & outs of developing professional relationships. Understand what the media needs and how to meet those needs. And what NOT to do . . .  <b>Speaker:</b> Lisa De La Rionda Director of Public Affairs Palm Beach County  <b>Moderator:</b>	<b>Title:</b> Bonds, Financing (Debt) and Investment Policies - the Good, the Bad, & the Ugly  <b>Topic:</b> This session will focus on the key components of good Debt Management, Fund Balance, and Investment Policies. The panel will discuss where to start, and how existing policies are best updated so they are useful and relevant to your local government. The panel will also discuss ways to examine cash flows and liquidity policy measurement purposes.  <b>Speaker:</b> Lourdes R. Abadin Managing Director Estrada - Hinojosa  <b>Steven W. Eaddy</b> Senior Vice President Estrada - Hinojosa  <b>Cristina Zeinali</b> Vice President Estrada - Hinojosa  <b>Arlesa Wood</b> Director of Bond Administration Miami-Dade County  <b>Moderator:</b>	<b>Title:</b> Tools for Dashboard Design and Development  <b>Topic:</b> The City of Weston, Florida has developed several executive dashboards using Microsoft's PowerBI. The dashboard reports are accessible over the Internet and via mobile apps providing near real-time analytics on various financial and operational systems. These dashboards provide City Employees with tools needed to make better decisions.  <b>Speaker:</b> Ryan M. Fernandes IT Director City of Weston  <b>Jamie Black</b> President, fhblackinc.com  <b>Moderator:</b>
<b>10:00 AM to 11:40 AM</b>	<b>Title:</b> Accounting and Auditing for Estimates  <b>Topic:</b> This session will discuss the some key factors to be considered when accounting for estimates and will go into detail on some of the estimates which are most commonly found in, and most impactful to, governments. It will also provide an auditor's perspective by explaining the audit requirements surrounding accounting estimates and discussing examples of the type of evidence an auditor would typically look for to support an estimate.  <b>Speaker:</b> April Shuping Partner Carr Riggs Ingram, LLC  <b>Robert Lemmon</b> Partner Carr Riggs Ingram, LLC  <b>Moderator:</b>	<b>Title:</b> Outsourcing Services - Things to Consider  <b>Topic:</b> This session will consider all of the pro and cons of outsourcing services. Hear from the City Manager of a contract City and a service provider that provides consulting services to the City.  <b>Speaker:</b> Dennis Giordano Partner Calvin Giordano and Associates  <b>John Flint</b> City Manager City of Weston  <b>Moderator:</b>	<b>Title:</b> Legislative Update  <b>Topic:</b> This session will review the 2018 legislative session, review bills that passed and failed, and discuss their implications on local governments.  <b>Speaker:</b> Amber Hughes Florida League of Cities  <b>Laura Youmans</b> Florida Association of Counties  <b>Jason Harrell</b> Florida Court Clerks and Comptrollers  <b>Moderator:</b>		<b>Title:</b> How Artificial Intelligence is Changing Accounting and Finance  <b>Topic:</b> The terms "artificial intelligence" and "machine learning" are becoming more and more commonplace in the conversations and communications of everyday business, both within and outside of the public sector. The question is, does your organization understand what this really means and what the potential benefits are?  <b>Speaker:</b> Justin Bass Chief Data Science Officer Crowe LLP  <b>Matthew Geerdes</b> Centralized Audit Senior Manager Crowe LLP  <b>Moderator:</b>

**Luncheon and Annual Business Meeting 11:50am - 1:10pm**

**2019 FGFOA Conference Program**  
**June 8-12, 2019 | Diplomat Resort Hollywood | Hollywood, FL**

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
<b>Past President's Meeting 1:15pm - 1:55pm</b>					
<b>2:00 PM to 2:50 PM</b>	<b>Title:</b> Popular Reporting  <b>Topic:</b> The Popular Annual Financial Report (PAFR) is written for the non-financially inclined reader, containing valuable and summarized information for all who are interested. By making the financial report easier to understand and user friendly, the PAFR is another example of an entities commitment to improving communications with citizens and increasing public confidence in the governing body.  <b>Speaker:</b> <b>Alfredo Riverol</b> , CPA, CRFAC, CGFM, CGMA Chief Financial Officer Finance Department City of South Miami	<b>Title:</b> Budget Presentations - Addressing your Residents Directly  <b>Topic:</b> Budgets contain a lot of valuable information for the public. Budget officers must use innovative methods to communicate this information with residents. This session will discuss ways to amp up online and in-person alternatives to invite more participation and communication with residents on the budget.  <b>Speaker:</b> <b>Christine Wadleigh</b> Budget & Reporting Director City of Wellington	<b>Title:</b> The Grass is Not Always Greener - Coaching Employees  <b>Topic:</b> How to Coach Employees - Looking at the long range plan incorporating mentoring and coaching.  <b>Speaker:</b> <b>Loren E. Slaydon</b> , SPHR, SHRM-SCP Director, Human Resources Department City of Lake Worth	<b>Title:</b> Debt 101: Best Practices in Debt Management  <b>Topic:</b> This session will cover best practices in debt management, the key team players you need to engage, and their roles.  <b>Speaker:</b> <b>Natalie Sidor</b> Managing Director PRAG  <b>Jan Brewer</b> Director of Financial Services Manatee County  <b>Jennifer M. LaRocco</b> Shareholder, Public Finance Group, GrayRobinson, P.A.	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	
<b>3:10 PM to 4:50 PM</b>	<b>Title:</b> The Internal Audit Function  <b>Topic:</b> In this session, a review of Hot Topics and Risks for Florida's public sector today will be discussed. The session will cover the critical information that Management and Internal Audit should know.  <b>Speaker:</b> <b>Laura Manlove</b> Manager RSM	<b>Title:</b> Special Assessments - Options and Implementation  <b>Topic:</b> What are they? How are they used? What are the benefits? This session will explore the options available and how to go about implementing special assessments.  <b>Speaker:</b> <b>Gordon Burger</b> Director of Budget and Administration Charlotte County	<b>Title:</b> Labor Law & Workforce Changes  <b>Topic:</b> How to handle new Medical Marijuana in Your Organization's Drug Free Workplace and Focus on using Emotional Intelligence for better work teams.  <b>Speaker:</b> <b>Lara Donlon</b> Attorney Glen Torcivia & Associates	<b>Title:</b> Debt 102: Update on Financing Options  <b>Topic:</b> This session will provide an update on bank and bond financing options in today's market. SRF Program, and Grants - Options In Financing Your Capital Program.  <b>Speaker:</b> <b>Sylvia Dunlap</b> National Minority Consultants, Inc  <b>Ann Greenman</b> Reedy Creek Improvement District	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	

**Wednesday June 12, 2019**

<b>8:00 AM to 9:40 AM</b>	<b>Title:</b> Lessons Learned: Control Deficiencies in Small Governments  <b>Topic:</b> Awareness of common control deficiencies in small governments may help finance and accounting professionals establish a foundation of internal controls for preventing theft in their respective organizations. This session is designed to highlight some lessons learned from governments that experienced fraud or misappropriation of assets due to such control deficiencies.  <b>Speaker:</b> <b>Julia Davidyan</b> , DBA, CPA, CGAP Internal Auditor City of Delray Beach	<b>Title:</b> The Cost of Government Services  <b>Topic:</b> Cost of Services defines every activity and service performed by each department and individual of a Government. Those services are categorized by prosperity measures according to Strong and Sustainable Local Economy, Effective Public Safety, Life Enrichment, Self Sufficiency, and Community Assets, which are then broken down by unit cost to provide transparency.  <b>Speaker:</b> <b>Jonathan Rushnak</b> , Fiscal Analyst Hillsborough County	<b>Title:</b> Ethics - Additional Fee Required  <b>Topic:</b> If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence.  <b>Speaker:</b> <b>Bill Blend</b> Moore Stephens Lovelace, PA	<b>Title:</b> SEC Rules and Regulations  <b>Topic:</b> The regulatory landscape continues to evolve for municipalities and their investment advisors. This session will explore recent SEC rulemaking, initiatives and guidance, including the Municipal Advisor Registration Rule and the IRMA exemption, and their impact on the industry.  <b>Speaker:</b> <b>John F. Ramirez, Esq.</b> , Accredence	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	
		<b>Title:</b> Performance Measures - From Development to Appraisal	<b>Title:</b> Ethics - Additional Fee Required	<b>Title:</b> Who Me? Understanding Your Role As a 457 & 401A Plan Fiduciary	<b>Title:</b> Paperless Office – Opportunities and Challenges

**2019 FGFOA Conference Program**  
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Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
10:00 AM to 11:40 AM		<p><b>Topic:</b> This session will focus on the development of performance measures using best practices through the appraisal and measurement process.</p> <p><b>Speaker:</b> <b>Nikola Brooks</b> Business Manager Broward County</p>	<p><b>Topic:</b> If you are a Florida CPA working in the public sector, or a Florida Certified Government Finance Officer (CGFO), this course meets your ethics requirement. Through information and discussion, this course focuses on issues governmental CPAs and CGFOs face, such as professional standards, ethical conduct, and independence.</p> <p><b>Speaker:</b> <b>Bill Blend</b> Moore Stephens Lovelace, PA</p>	<p><b>Topic:</b> Given the increased focus and scrutiny of 457 and 401a plans, this session will cover what you need to know about prudent fiduciary oversight of deferred compensation and defined contribution plans. The session will also cover topics such as: governance structure, plan design, investment policy, vendor review and selection, employee education, and on-going compliance monitoring.</p> <p><b>Speaker:</b> <b>Paul Murray</b> Retirement Plan Consultant AndCo</p> <p><b>Kathy Reul</b> Manager Employee Benefit Programs City of Coral Springs</p> <p><b>Chelsea Stahl</b> Contract Administration Coordinator City of Coral Springs</p>	<p><b>Topic:</b> In this session, we will explore the evolving options for transforming your paper-based methods into streamlined and automated processes. We will dive into the steps your office can take to digitally transform your departments, while highlighting process automation options related to: electronic forms, automated workflow, ERP integrations, and automated invoice processing and validation.</p> <p><b>Speaker:</b> <b>Donny Barstow</b> President and CEO MCCI</p> <p><b>Logan Di Liello</b> MCCI</p>
		<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>



**Florida Government Finance Officers Association**  
***Legislative Committee***  
**2018-2019**

***Agenda Item Request***

**2018-2019**

**CHAIRPERSON**

**Linda Davidson**

Director of Financial Services  
City of Boca Raton  
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**BOARD LIAISON**

**William Spinelli**

**STAFF LIAISON**

**Karen Pastula**

**COMMITTEE MEMBERS**

Kim Adams  
Jonathan Allen  
Rafael Borrero  
Steve Botelho  
James Braddock  
Jan Brewer  
James Buresh  
Joanne Cambridge  
Michael Carter  
Marcia Carty  
Linda Davidson  
Veronica Ettel  
Susan Friend  
Yana Matiyuk  
Melinda Pensinger  
Stephanie Russ  
Ted Sauerbeck  
Brittany Scottile-Roe  
Darrel Thomas  
Stephen Timberlake  
Marshall Vanarsdall  
Robert Villar  
Helene Zackrison

**Meeting Date: February 22, 2019**

**Title of Item: Legislative Committee Update**

**Executive Summary, Explanation or Background Information on**

The Legislative Committee held its first meeting at the FGFOA Annual Conference in Orlando with the prior Chairman. I was appointed Chairman on December 4, 2018. We have experienced excellent participation by the committee members. The activities of the Committee are as follows:

- The Committee received a request to review 2018 House Bill 7 from the prior legislative session; it was distributed to members for comments relating to implementation, data gathering and reporting issues. Also distributed for review and discussion was the State staff analysis and prior comments from FGFOA members.
- 1<sup>st</sup> Committee Conference call was held on December 13, 2018 and additional comments and concerns were discussed and documented related to 2018 HB 7.
- 2<sup>nd</sup> Committee Conference call was held on January 10, 2019 and Amber Hughes from the Florida League of Cities and Davin Suggs from the Florida Association of Counties were invited to participate. The session dates and timelines were discussed along with how best FGFOA can assist with proposed bills that impact local government finance. House Bill 127 Permit Fees and Senate Bill 144 Impact Fees were mentioned for comment. House Bill 127 (and companion Senate Bill 142) relating to permit fees was discussed and the committee set a date for comments to be received. Comments were subsequently received and distributed to the FLC. Through the FGFOA List Serve a quick survey was developed to ask members how their local government reports and accounts for permit fees and related activities.
- The House Local, Federal and Veterans Affairs Subcommittee reviewed and approved HB 127 14-0 on January 23, 2019.

**Florida Government Finance Officers Association**  
***Legislative Committee***  
**2018-2019**

***Agenda Item Request***

- On January 29, 2019 FGFOA was given the opportunity to participate on a conference call to discuss with the sponsor of HB 127 its concerns and comments along with the FLC and FAC and other interested parties. Kent Olson and I participated.
- 3<sup>rd</sup> Committee Conference call was held on January 31, 2019 with discussion and comment on HB 127 Permit Fees, SB 144 Impact Fees and SPB 7014 Government Accountability. The committee prepared summary information on these proposed bills and FGFOA distributed an email blast to the membership for information purposes.
- HB 127 Permit Fees was scheduled on Business & Professions Subcommittee agenda for February 13, 2019. Companion SB 142 was scheduled for Community Affairs for February 5, 2019 and passed 5-0. Referred to Innovation, Industry and Technology Committee.
- SB 144 Impact Fees was scheduled on the Community Affairs Committee meeting of February 5, 2019. Temporarily postponed.
- SPB 7014 Government Accountability was scheduled on the Governmental Oversight and Accountability Committee meeting of February 5, 2019. Passed 5-0 and filed with the Senate.

**Recommended Action:**      **None**

A handwritten signature in blue ink on a light yellow background. The signature reads "Linda C. Davidson" in a cursive script.

**Signature**

**Date: 2/7/2019**



Florida Government Finance Officers Association  
*Member & Leadership  
Development Committee*  
2018-2019

2018-2019

**CHAIRPERSON**

Olga Rabel, CGFO  
Assistant County Budget Officer  
Sumter County BOCC  
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**BOARD LIAISON**

Kelly Strickland

**STAFF LIAISON**

Karen Pastula

**COMMITTEE MEMBERS**

Jonathan Allan  
Melissa Burns  
Angelina Chen  
Kadem Chevere  
Jolanta Data  
Christine Davis  
Matthew DiFiore  
Alyssa Doerr  
Adrienne Dwyer  
Michael Gauci  
Maria Gozar  
Linda Howard  
Carlisha Jenkins  
Dianne Klaiss  
Dallas Lee  
Yana Matiyuk  
Cecilia McCorkell  
Lakia McNeal  
Susan Nabors  
Virginia Norberg  
Cintya Ramos  
Jamie Roberson  
Stephanie Russ  
Rebecca Schnirman  
Debbie Sileo  
Rebecca Tew  
Laura Thezine  
Ann Wynter  
Helene Zackrison

***Agenda Item Request***

**Meeting Date:** February 22, 2019

**Title of Item:** Member and Leadership Development Committee Update

**Executive Summary, Explanation or Background Information**

The Committee had the conference calls on January 11, 2019, and February 1, 2019 to review the status of all projects the sub-committees are working on and any additional tasks from the FGFOA Board.

**1. Coaching Program sub-committee**

There are currently 14 pairs matched.

- a. Short survey for Coaches and Coachees was completed in January 2019 to ensure that all pairs are connected and communicating well (Survey results attached).
- b. Year End Survey – the sub-committee will be working on the year end survey to update questions and will launch the survey at the end of April.

**Recommended Action:** none (for information only).

**2. Membership Recruitment sub-committee**

- a. Target government entities that are not members of FGFOA - Sub-committee created a survey that was distributed to the FGFOA Local Chapters' Presidents to share with their members to identify how many non-FGFOA members attend local chapters and what they identify as possible services to attract them to join. Survey results are attached and were shared with the League of Cities staff prior to the Board meeting;

**Recommended Action:** Board members review of the survey results and provide guidance to the committee on what next step they would like the sub-committee to explore (i.e. working with the League of Cities on update of membership brochure, create feedback surveys about what entities would like to see offered, etc.).

**Florida Government Finance Officers Association**  
***Member & Leadership***  
***Development Committee***  
**2018-2019**

***Agenda Item Request***

**3. Leadership Class IV of 2019 sub-committee**

a. FGFOA Leadership Class IV received 48 applications. The sub-committee created ranking criteria to ensure the fair selection process for the 20 available places plus 3 alternate candidates in case of conflicting schedules. The sub-committee completed scoring by the February 8, 2019 and turned the list of the successful applicants and ranking sheets to the League of Cities staff to initiate the program on 2/13/19. The selection results and the list are attached.

**Recommended Action:** none (for information only).

**4. Emerging Leaders Program Development sub-committee**

a. Definition of the “emerging leaders” target audience.  
The sub-committee came back with the following definition of the “emerging” leader:

An Emerging Leader is a professional who has an interest in Public Service and is driven to empower others to accomplish tasks and goals effectively and efficiently. The Emerging Leader is a professional who understands the challenges in Government and aims to strengthen the commitment to Public Service by continuing education and growth in their respective field. The Emerging Leader is a creative problem solver and good communicator who promotes professional development and networking opportunities to their peer group.

**Recommended Action:** review sub-committees’ proposed definition and provide guidance on the next step.

**5. FGFOA Connect**

a. Committee is working with the League of Cities staff to create a comprehensive list of topics for the program.

**Recommended Action:** none (for information only).

***Olga Rabel***

Olga Rabel

**February 13, 2019**

Date



Coachee		Coach	
Donna Cousins		Daniela Russell	
Marisol Pereira		Matthew Pazanski	
Patricia Yoder		Rip Colvin	
Rhoda Jones		Nicole Gasparri	
Tom Jefferson		Ken Burke	
Malica Williams		Jamie Roberson	
Amaris Rosario		Kent Olson	
Jeanette Haynes		Diana Gomez	
Shahana Bhattacharya		Melissa Licourt	
Jobara Jenkins		Melissa Burns	
Adrienne Dwyer		Frank DiPaolo	
Diana Carro		Kelly Strickland	
Cormac Conahan		Wes Hamil	
Heidi Brocks		David Flatt	
Highlighted are the participants who responded to the survey			

### Coachee Responses

1) Were you able to contact your Coach in a timely manner to begin the coaching program?

2) Have you had subsequent contact with one another? How often?

	#1	#2	Comments
Diana Carro	Yes	1 Follow up email	
Cormac Conahan	Yes	3-4 times total	About a variety of issues, mostly banking and investments
Adrienne Dwyer	Yes	Once a month	The program is working well.
Patricia Yoder	Coach contacted her	Once or twice by phone and once or twice by e-mail	
Heidi Brocks	Yes	2 Coaching sessions, 3rd scheduled this week	We have scheduled a monthly call and we e-mail if needed
Rhoda Jones	Yes	Yes, Once a week	
Tom Jefferson	Yes	Yes, 2 phone calls	
Donna Cousins	Yes	Yes, Given our busy schedules we've e-mailed a few times	She made it clear that I can reach out anytime
Shahana Bhattacharya	Yes	Yes	1st Telephone conversation 1/25
Jobara Jenkins	Yes, Once I was reassigned	Yes	Once a month

## Coach Responses

1) Were you contacted by your Coachee in a timely manner to begin the coaching program?

2) Have you had subsequent contact with one another? How often?

	#1	#2	Comments
Kelly Strickland	Yes	No	Holiday wishes
Wes Hamil	Yes	Yes	Traded e-mails and at least one other phone call. To be honest Cormac has helped me much more than I've helped him
Frank DiPaolo	Yes	Yes	Phone Call Once per month
Matthew Pazanski	Yes	Yes	2-3 Times per Month
David Flatt	Yes	Yes	Calls coachee once a month, two telephone meetings, next one is scheduled
Melissa Burns	Contacted Coachee, was reassigned	Yes	A phone call and an e-mail.
Kent Olson	Yes, but not quickly	Yes	Monthly basis and this are going quite well
Nicole Gasparri	Yes, Scheduled weekly talks	Yes	Once a week, so far continual communication
Jamie Roberson	I initiated contact originally	Yes	2 in person meetings since being paired
Diana Gomez	Yes, right away	No	Telephone conversation lasted an hour, discussed specific topics thoroughly



SurveyHero.com  
**FGFOA Membership Survey**

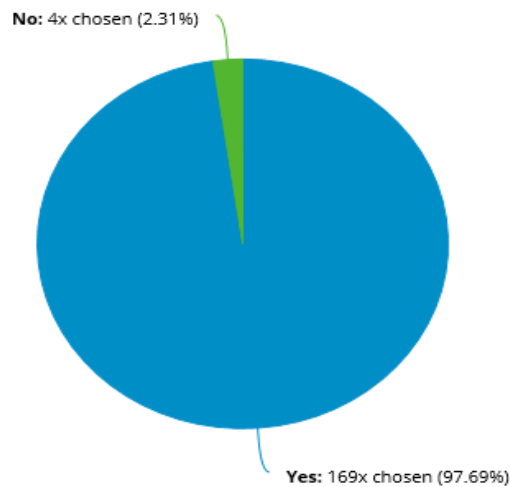
## Are you a member of FGFOA (State Chapter)?

Number of responses: 173

**Yes:** 169x chosen (97.69%)

**No:** 4x chosen (2.31%)

**Yes:** 169x chosen (97.69%)



## If not, what might encourage you to join FGFOA?

Number of responses: 8

n/a

Haven't thought about it.

n/a

I need a consistent source for Accounting & Auditing topics to maintain my CPA license. I have not had much luck getting a reasonable amount of A&A offerings. Often, chapter representatives say they don't know how the program will be classified until after it's held. That's not acceptable, since I have no need for non-A&A courses. So I let my chapter membership expire and haven't been to any programs in a few years.

Membership dues is high compared to local chapters

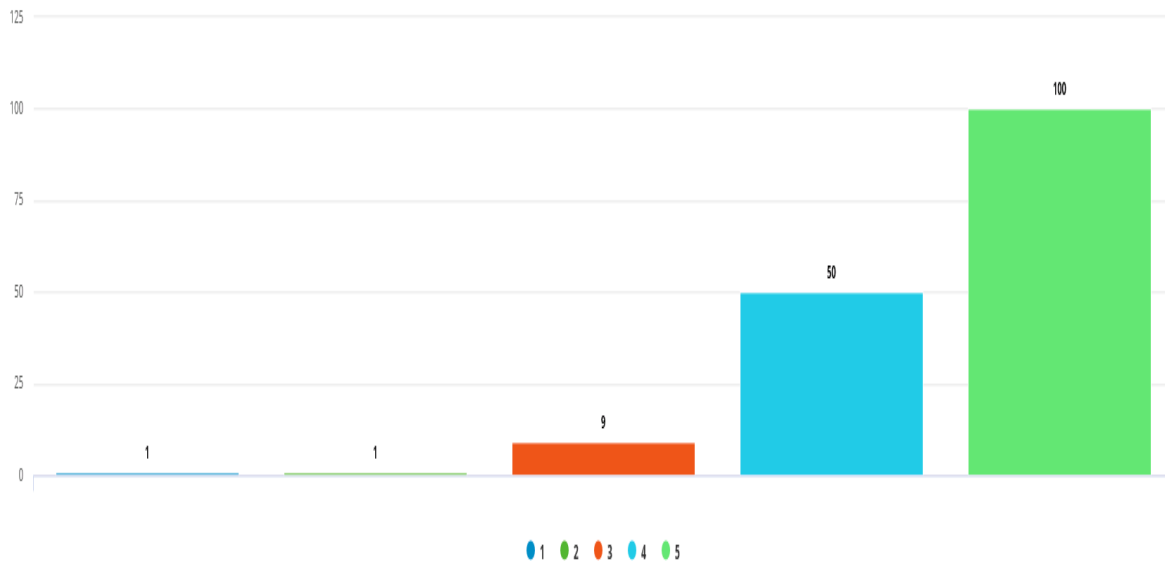
I don't think my qualifications are sufficient. I am just a supervisor and only have 2 year degree

N/A

N/A

## If so, how satisfied are you with your membership?

Number of responses: 161



## What do you currently like most about FGFOA?

Number of responses: 152

networking, collaboration, being able to share ideas on approach to current challenges  
training opportunities.

The annual conference and the monthly webinars.

Free webinars and seminars offered for CPE credits. Relevant and beneficial information is provided. Network of professionals.

The seminars and training offered are specific to my area of work.

Continuing Education

The CPE opportunities

The annual conference.

The annual conference; the webinars provide; the LISTSERV  
webinars, annual conference, message board

The classes, they updates

the networking, the education and the community of sharing with my fellow governmental finance officers.  
For SF, it is nice and convenient to meet in our favorite restaurant!

Access to resources including other members, training, publications, and listserv. I think the annual conference is an excellent event and I appreciate the webinars.

Webinars and training opportunities.

The monthly evening trainings that are provided.

The School of Government Finance

training opportunities

Events, networking, webinars

The annual conference is always interesting and informative. The free webinars are invaluable.

conferences, CPE

Online CPE classes.

I like the information shared, networking events to meet new people and share thoughts and ideas.

training opportunities

The seminars that provide the latest updates on finance and accounting topics. Ability to earn CPE credits.

Educational/learning opportunities, ability to network

Training, List serve

Professional training opportunities

CPE opportunities

Free CPE webinars

The leadership (Board and Committee volunteers) commitment to providing training and certification opportunities is exceptional, and having access to the free webinars for members is much appreciated!

List Serve and Networking

List Serv - webinar trainings

Good CPE and networking opportunities.

I like the CPE offerings which helps me to maintain my CPA license at an affordable price.

speakers and meals

availability of online classes

Training is spot on!

Educational opportunities

Training and network opportunities offered particularly the annual conference and the webinars. The website also offers a wealth of information.

Variety of conference locations and that some topics are the same while others are different for each location. There are offerings of leadership courses and to join the mentor program.

Many training opportunities.

The vast networking arena and educational opportunities.

I like that FGFOA is always keeping members and non-members informed on updates to everything government finance. I also like that open jobs are sent to members.

Annual Conference, networking opportunities, active local chapters

The annual conference are wonderful. FGFOA is a great resources to me an the agency I work for.

Lunch speakers and seminars/conventions.

free webinars

CPE

CPR Availability

Local chapter meetings, and opportunities to meet other professionals in the public sector.

The webinars and networking opportunities

Keeps me in touch and networking/ meeting lots of other government, finance people. I also can look up answers to finance questions from my peers who post helpful information.

Interaction with all of the Finance folks from different government entities

Education @ reasonable cost, networking opportunities throughout the year.

The informational seminars (web best)

Try to be proactive, cpe, events, etc.

Common purpose and training

Support from fellow members and education.

I like the luncheon they are very informative. I like the conferences also.

I love the collaboration and great networking opportunity.

conferences

Love the speakers they bring to the meetings. I always walk away learning something new.

The training offered

The training opportunities it provides.

the variety of sessions offered

Luncheons!

Knowledge sharing and training

training & information on listserve

Topics of Discussion

Resources, like CPE webinars and list serves

Variety of training opportunities with diverse content.

Education

Webinars and listserv availability

CPE training seminars.

Conference

Educational opportunities, networking.

The conferences are always great and have good information.

I have not problem with the organization. If anything, I just regret not having the time to attend.

CPE Opportunities

free webinars, great networking, great annual conference, great information

Networking and training

Annual Conference and webinars offered for CPEs

Luncheon business meetings

Topical discussion and awareness of governmental financial activity

Quality of training and networking opportunities

Educational opportunities, networking

Training, networking

The State FGFOA is great and I enjoy the resource information sharing throughout the year.

The training and course for CPE credits.

Its educational opportunities; its interaction with other members; the LIST SERVE

The speakers and captivating presentations.

It is a tie between the education opportunities and the Listserve emails to help gather information.

networking and educational luncheons

Annual Conference. Classes, networking, events.

webinars opportunities

Networking Opportunities #1

Education and Information sharing #2

The free and low cost CPE offered by FGFOA and the Central Florida Chapter are great benefits of membership.

webinars and training

Close proximity of annual conference to my location; quality of CPE courses offered; online course availability.

Education component

I like the low cost to join the chapters, as well as the locally-held luncheon meetings and occasional training.

CPE and good food at local chpt mtgs

Also, SOGF review courses and Skinner webinars

training

Training opportunities, networking, and list serve.

Free CPE

Annual conference

Training/CPE provided in all forms including Conference, Web, and School.

Educational opportunities

Information provided during the year and the conference workshops

The CPE EVENTS

Industry education.

The free webinars and the annual conference

CPE opportunities

FGFOA is always in the forefront on issues and changes that effect local governments. I also enjoy meeting new people and interacting with colleagues at FGFOA events.

The Annual Conference and School of Government. I think it is important to bring Government Financial professionals together to share experiences and learn from each other. I believe the Tuesday night event and



other social events help professionals learn from each other. There are limited opportunities in government to share, so these training sessions are very beneficial.

The quality of directly relevant governmental training

Opportunities for trainings and professional continuing education

Great training options and interaction with peers.

Training opportunities

Continuing education opportunities like webinars.

The ability to network with other accountants

I like the speakers and that they post jobs for neighboring communities.

The annual conference and webinars for CPE's.

The networking and sharing of information

Various opportunities for training and professional development

Conference

quality CPE at a great value.

very reasonably priced for the amount of training we receive

Low Cost CPE and networking

updated information

Networking and information

The variety of subjects/themes discussed; specially those via webinar, and at the Chapter level.

networking and training

E-Bulletin's, Education Seminars, Legislative updates

Learning opportunities

Meet others in my field

Guest speakers at local meetings

Educational opportunities the FGFOA provides.

Training and networking opportunities

Learning at the luncheons

The CPE both at the annual conference, the School of Government Finance and the webinars.

I like the free webinars that are offered and I enjoy attending the annual conference.

The conference and the webinars.

list serve, connecting with peers on various subject matters

Resources and information provided.

Annual Conference, webinar's, the value of having a CGFO certification, networking, ability to discuss current work issues with a diverse accounting skill set.

I like the ability to get some CPE in from our desk with online webinars. That is very convenient and materials are current. I really enjoyed the educational topics at the School of Governance in October (I attended Intermediate/Advanced).

free continuing education

The exchange of information. Requests and answers to questions.

Free training sessions that are related to governmental finance. It is helpful for smaller governments that have limited budgets.

The overall connectivity of the group.

The networking and training opportunities, including the annual conference and the local chapter events.

Free CPEs through good webinars. Making connections throughout the state.

## What do you currently like least about FGFOA?

Number of responses: 92

I'd like to see more types of training. More informal mentoring, more in-depth workshops to cross train the different categories of the CGFO. - Supporting the growth of an accountant (narrow focus) to become a finance director (broad focus).

response from staff when you have questions

The fact that the annual conference starts on a Sunday instead of a Monday.

Nothing.

none of the meetings are held in Dade County

- The short exhibit time.

- The fees continue to increase.

- The S. FL locations at which the annual conference is held. The reason being is that it is not as efficient as the World Marriott in Orlando due to the size of the conference. (Parking and amenities are better in Orlando.)

bias against younger members

Conferences can be put on a little better. The last conference in West Palm Beach seemed to have a little effort put into it for the members.

Not enough regionalized training opportunities.

How complicated they make it to get your GFOA certifications. May of us have very little time and the process is way long and cumbersome!

The organization is not focused enough on helping members in the early stage of their career or junior level members to develop and advance into senior level roles.

Nothing.

I would prefer the association raise membership fees or conference fees instead of cutting conference costs or charging for amenities that were once provided free of charge. I'm also not a huge fan of the changes to the website. It is not nearly as easy to navigate.

Nothing

I like least about the FGFOA the functionality of the website, the jobs information is sometimes outdated and some information is not easily located.

Nothing.

Can't think of a thing

Not enough webinars

n/a

That I usually cannot leave the office to attend the conferences/schools.

n/a

Narrow content for conferences. Would be helpful to have sessions on other topics besides investments and GASB.

More webinar training would be great.

In all fairness, I cannot think of anything that I do not like about FGFOA. The organization does a wonderful job of disseminating information and providing educational and leadership opportunities for growth.

not sure there is anything I like least

I would like to see the FGFOA Conference held in the late summer or early fall. Too close to the national conference.

More geared to accounting than budget.

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The exams. Sometimes my work schedule is so backlogged, that I can't take the time to attend for the classes and then exams at the end of the conference. It is also location. If a location is too far away, then it is not considered worth going. Is there anyway of posting a bulletin board for interested parties who want to get together to have their exam(s) proctored at a location that is more convenient to them all? That might even cause people to create and join local study groups.

Can a rolling calendar with dates (or even approximate dates) and locations be posted on the website of when/where the exams are? This would be a helpful planning tool. The most recent conference occurred in October in Palm Beach Gardens, I could not attend as I already had a cruise booked a year in advance for the same week.

Also, I would love to join the mentor program as a mentee, but I need to pass the last 3 the exams first!

N/A

Nothing

Not enough focus on Internal Audit and Internal Controls

N/A

N/A

the forum setup via e-mail makes it challenging to review. It would be nice to get one e-mail a week or a day with all the topics so i can click on the ones that i want to see. Right now i have a rule setup in outlook and have to remember to review the responses.

Nothing i can think of.

Training should be more in the Pinellas County area

None

I wish you had a website where you can go study for the GFOA test. that will be nice

The annual meeting is always when we are presenting the first draft budget to the board and I can never go, and my staff if they go, they have to leave early. Would prefer a different time of the year. Perhaps October after all Florida budgets have been passed.

The organization is not encouraging government leadership to better their staff.  
No advocacy for financial recognition for the CGFO.

Need more local meetings.

nothing

Nothing

purse party

Would like to see the cost for the conference decreased

There are so many good sessions with the conference, there are so many that run concurrent with others I want to be in too.

I have no issues.

nothing

n/a

N/A

n/a

It's always necessary to "recruit" volunteers!

State is great. Local Chapter Palm Beach County hopefully will be better with new admin.

n/a

Currently I do not like the CGFO testing only being offered three times a year and is tied to the conferences. Especially when the Educational Conference is in the panhandle. When the Educational Conference is not centrally located the review courses should be held on an alternative date and/or additional webinar/testing locations.

if you work in a big county were you do not touch every fiscal/financial aspects it is hard to become a certified officer when there is no study guide and sample questions to make sure you are understanding the 5 topics

Unwillingness to change with society and technology.

As petty as it may sound, what frustrates me is there doesn't seem to be enough food available for all participants during breaks at the annual conference. If you're not there at or before the scheduled start time of the break, the food is gone in many instances and when you ask attendants if they are replenishing, they say no.

Nothing

I need a consistent source for Accounting & Auditing topics to maintain my CPA license. I have not had much luck getting a reasonable amount of A&A offerings. Often, chapter representatives say they don't know how the program will be classified until after it's held. That's not acceptable, since I have no need for non-A&A courses. So I let my chapter membership expire and haven't been to any programs in a few years.

The weakening of the CGFO certificate requirements and making the test too easy to pass. It is my opinion that doing so makes the certificate less significant.

Timing in the Fall is hard to attend

not being able to attend the local meetings/workshops

not much content for internal auditors or for school districts

I'd like to see the FGFOA offer specific governmental accounting training in order to equip the non degreed support staff (accounting specialists) in local governments and the degreed (who may have only taken one governmental class when they completed their formal education) to raise the practical knowledge and skills of personnel at the local level.

Conference location in Ft. Lauderdale

Need to provide incentives for volunteering to be on Boards and committees. It is very time consuming, but a necessity to run the organization.

N/A

Its getting very big!

Lack of communication and when serving on committees, the chair did everything and basically it was a waste of time

The annual conference should have the option of a daily fee or even a fee at the conference level. Some of us do not get reimbursement for the amount paid and have to take leave from work. Having that option will make it feasible to participate.

I can't think of anything.

I really don't have any issues currently with FGFOA.

I am satisfied no complaints

No leadership class this year.

There really isn't anything I don't like.

Leadership Program, should go below Management Level... by then, your ways are kind of already set. It would be nice to recruit and encourage, regular individuals within the organization that will aspire to a leadership position, and train them on how to become a great leader. Perhaps you should offer a JUNIOR Leadership Program too.

Sometimes scheduling is difficult - boot camp, in particular. I have been unable to attend - 4 tries - and I've been working in the field for a year.

Would like more offerings of webinars for individuals who are new to governmental accounting and don't need the continuing education credits yet.

would like more training about budget and current hot topics

Don't have any issues

Nothing!

Nothing

the CGFO exams/process - no study material to narrow down on such broad subject matter, even with over thirty years experience in Florida Government finance I have found it too challenge to continue trying; which is discouraging

N/A

The annual conference is usually held when we are preparing for budget workshops in June. Many times I have had to miss the conference. I will have to miss Hollywood in 2019 because we have our major workshops in June. Our Commission rarely meets in July or August - most of them go North. July - August and October - November are better months. I would imagine other Cities and towns feel the same way.

can't think of anything

That there is not a active group in Polk County that meets.

I'm not sure I'm using my membership to the fullest extent.

Time timing of the CGFO exam. Although this seems to be getting better, it is very difficult for finance staff from smaller municipalities to get away in October or March for the exam. October is year-end and March is budget season.

Committee participation seems low; hard to get volunteers. Not enough AA webinars.

## How likely are you to renew your membership in the upcoming year?

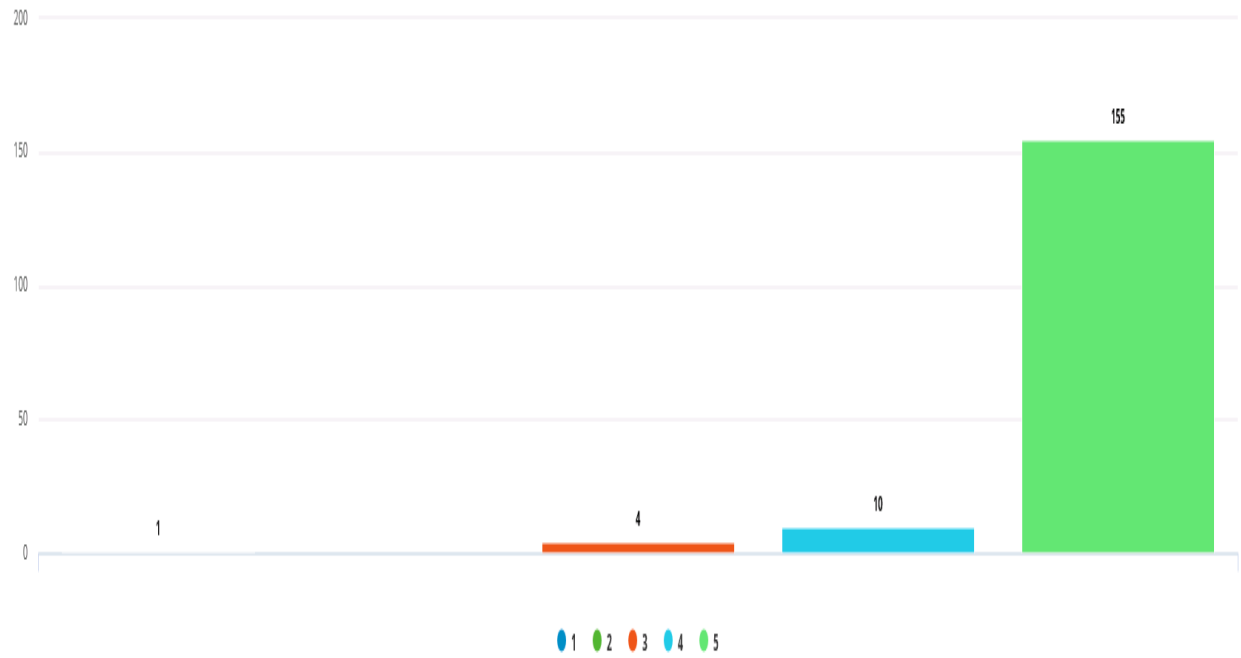
Number of responses: 170

1 – possible not to renew (1 selection)

3 – better chance to renew (4 selections)

4 – most likely to renew (10 selections)

5 – definitely to renew (155 selections)





**Florida Government Finance Officers Association**  
***School of Governmental Finance***  
***Committee***  
**2018-2019**

2018-2019

***Agenda Item Request***

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Jeffrey Larson  
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Diane Smith  
Justin Stankiewicz  
Margaret Steele Miller  
Christine Tenney  
Elizabeth Walter  
Katherine Woodruff  
Tammy Wilson  
Sean Congero  
Devin Carter

**Meeting Date:** February 22, 2019

**Title of Item:** 2019 School of Governmental Finance Update

**Executive Summary, Explanation or Background Information on Request:**

The Committee has worked with the President-Elect Ken Burke and the Florida League of Cities to develop the 2019 School of Governmental Finance theme and logo. The theme is "Enhancing the Role of the Finance Professional in Government" and attached are 3 logo options for Board Approval.

**Recommended Action: Approval of the 2019 School of Governmental Finance theme and one logo.**

*Sharon Almeida*

**Sharon Almeida**

2/8/19

**Date**



2019 School of Governmental Finance



**ENHANCING THE ROLE OF THE  
FINANCE PROFESSIONAL IN GOVERNMENT**



2019 School of Governmental Finance

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2019 School of Governmental Finance

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FINANCE PROFESSIONAL IN GOVERNMENT**





# Florida Government Finance Officers Association

## *Technical Resources Committee*

### 2018-2019

#### *Agenda Item Request*

2018-2019

#### CHAIRPERSON

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James Buresh  
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Ajay Gajjar  
James Halleran  
Ron Harring  
Wayne Hart  
Heather Larson  
Derek Noonan  
Michael Quesada  
James Rizzo  
Terrence Vecchio  
Joseph Welch  
Mark White

**Meeting Date:** February 22, 2019

**Title of Item:** Technical Resources Committee Update

**Executive Summary, Explanation or Background Information:**

The Technical Resources Committee (TRC) provided a response to the new GASB Exposure Draft on Conduit Debt Obligations, Project #26-6. Due date was 1-31-19.

The TRC provided a response to GASB's latest project: Preliminary Views for Financial Reporting Model Improvements and for Recognition of elements of Financials Statements. This is the 2<sup>nd</sup> review on this long-term project. Due date was 2-15-19.

TRC provided a response to the new GASB Exposure Draft on Fiduciary Activities, Project #3-13. Due date is 2-28-19.

News blasts published for each of these.

No additional GASB projects as of 2/8/19.

TRC has a subcommittee that just completed a draft of the new Grants chapter for the basic government resources manual. The whole committee will review and edit. Publication within the next 2 months.

**Guidance Needed:**

None.

*Linda Benoit*

**Linda Benoit**

February 22, 2019

**Date**

[illegible]

**NEXT MEETING:**

Friday, April 5, 2019 – 9:00 am.

Embassy Suites Orlando - Downtown, 191 East Pine Street - Eola Jr. Ballroom

This meeting will be held prior to the Leadership Class IV graduation.