



**Florida Government Finance Officers Association, Inc  
Meeting of the Board of Directors**

**Friday, January 12, 2024**

**Daytona Grande Oceanfront Hotel  
422 North Atlantic Avenue, Daytona**

**Oceanview Room 2 & 3**

**9:00 am**



# FGFOA Mission

**The FGFOA is dedicated to being your professional resource by providing opportunities through Leadership, Education, Networking and Information**

## **Leadership**

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements

## **Education**

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

## **Networking**

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

## **Information**

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members



# **FGFOA BOARD OF DIRECTORS MEETING AGENDA**

**DATE/TIME:**        **January 12, 2024**  
                             **9:00 am**  
                             **Oceanview Room 2 & 3**

- I.    Call to Order – Frank DiPaolo, President**
- II.   Roll Call**
- III.   Consideration of Minutes – October 18, 2023**
- IV.   Report of Officers**
  - A.   President – Frank DiPaolo**
    - 1. Audit Committee Assignments**
    - 2. Lifetime Achievement Award Committee Assignments**
    - 3. Annual Conference Awards Program**
  - B.   President Elect – Rip Colvin**
    - 1. Nominating Committee Assignments**
    - 2. 2024 Committee Chair Assignments**
  - C.   Secretary Treasurer – Nicole Gasparri**
    - 1. Financials Ending September 30, 2023**
- V.   Executive Director – Paul Shamoun**
  - A. Local Chapter Support**
  - B. FGFOA Sponsorships**
  - C. Showstoppers Quote**
  - D. Membership Report**
  - E. Investment Report**

**VI. Meeting Planning – Melanie Howe**

**A. Future Annual Conference and SOGF Locations**

**VII. Committee Chairs**

**A. Certification Committee – Mary Lou Pickles**

- 1. Certification Committee Update**
- 2. Guidelines for On-Demand Testing**
- 3. CGFO Review Session and Webinar Fees**

**B. Conference Program Committee – Sarah Simpson**

- 1. 2024 Annual Conference Program Draft**
- 2. Moderator Training**

**C. Educational Programs Committee – Stephen Timberlake**

- 1. Committee Update**

**D. Event Host Committee – Anna Otiniano**

**E. Professional Development Committee – Kadem Ramirez**

- 1. Committee Update**

**F. School of Governmental Finance Committee – Elizabeth Walter**

- 1. Committee Update**

**G. Technical and Legislative Resources Committee – Derek Noonan**

- 1. Committee Update**

**H. Local Chapter Ad-Hoc Committee – Jamie Roberson**

- 1. Committee Update**

**VIII. Other Business**

**IX. Next Meeting – Friday, March 8, 2024, held with the Leadership 2024 graduation ceremony at the Embassy Suites North Orlando**



# ATTENDANCE - FGFOA BOARD MEETING

January 12, 2024

## PRESENT


## PRESENT


### OFFICERS

Frank DiPaolo  
Rip Colvin  
Nicole Gasparri

### DIRECTORS



Sharon Almeida  
Lorrie Brinson  
Melissa Burns  
Nicole Jovanovski  
Missy Licourt  
Rebecca Schnirman  
William Spinelli  
Kelly Strickland

### 1st Term

2023-2026  
2023-2026  
2019-2022  
2022-2025  
2021-2024  
2022-2025  
2018-2021  
2018-2021

### 2nd Term

2022-2025  
  
  
  
2021-2024  
2021-2024

### 3rd Term

### IMMEDIATE PAST PRESIDENT

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Jonathan McKinney

### COMMITTEE CHAIRS



Mary-Lou Pickles  
Sarah Simpson  
Stephen Timberlake  
Anna Otiniano  
Kadem Ramirez  
Elizabeth Walter  
Shannon Ramsey-Chessman  
Derek Noonan  
Jamie Roberson

Certification Committee  
Conference Program Committee  
Educational Programs Committee  
Event Host Committee  
Professional Development Committee  
2023 SOGF Committee  
Strategic Communications Committee  
Technical and Legislative Resources Committee  
Ad-Hoc: Local Chapter Presidents

### CHAPTER PRESIDENTS



Rip Colvin  
Tim Villarosa  
Anthony Cobb  
Brett Allmond  
Lynn Stone  
Cathy Larson  
Melissa Licourt  
Beverly Johnson  
Mindy Miller  
Annette Otiniano  
Cindy Emshoff  
Jamie Roberson  
Lory Irwin

Big Bend Chapter  
Central Florida Chapter  
Florida First Coast Chapter  
Gulf Coast Chapter  
Hillsborough Chapter  
Nature Coast Chapter  
North Central Florida Chapter  
Palm Beach Chapter  
Panhandle Chapter  
South Florida Chapter  
Southwest Chapter  
Treasure Coast Chapter  
Volusia Flagler Chapter

### OTHERS IN ATTENDANCE



Paul Shamoun  
Jill Walker  
Karen Pastula  
Melanie Howe

Florida League of Cities  
Florida League of Cities  
Florida League of Cities  
Florida League of Cities

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**October 18, 2023**

The meeting of the FGFOA Board of Directors took place at the Luminary Hotel in Fort Myers, on Wednesday, October 18, 2023.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Frank DiPaolo, Chief Financial Officer, City of Dania Beach  
President-Elect – Rip Colvin, Executive Director, Justice Administrative Commission  
Secretary-Treasurer – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller  
Director, Sharon Almeida, Finance Director, City of Royal Palm Beach  
Director, Lorrie Brinson, Business Manager, Affordable Housing Services, Hillsborough County - BCC  
Director, Melissa Burns, Fiscal Director, State Attorney's Office 4th Judicial District  
Director, Nicole Jovanovski, Director of Finance, Sarasota County  
Director, Missy Licourt, Budget Director, St. Johns River Water Management District  
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County  
Director, Bill Spinelli, Chief Financial Officer, Hillsborough County Sheriff's Office  
Immediate Past President, Jonathan McKinney, Finance Director, City of Port Orange

**COMMITTEE CHAIRS**

Mary-Lou Pickles, Certification  
Sarah Simpson, Conference Program  
Stephen Timberlake, Educational Programs  
Anna Otiniano, Event Host  
Elizabeth Walter, 2023 SOGF  
Jean-Michele Neault, Technical and Legislative Resources  
Jamie Roberson, Local Chapter Presidents Ad-Hoc

**STAFF**

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

**CALL TO ORDER**

There being a quorum, President DiPaolo called the October 18, 2023, meeting of the FGFOA Board of Directors to order at 9:00 am.

**PRESIDENT REPORT**

**Minutes**

President DiPaolo presented the minutes from the August 18, 2023, FGFOA Board meeting for review.

**Mr. Colvin moved, seconded by Ms. Burns, to accept the minutes from the August 18, 2023, FGFOA Board meeting as submitted. Motion passed unanimously.**

## **EXECUTIVE DIRECTOR REPORT**

### **Financials Report**

Mr. Shamoun presented the financials ending June 30, 2023, noting the cost of registrations for SOGF and Annual Conference will increase by \$25 per year going forward. The overall cost for the Tuesday night event at the 2023 Annual Conference was significantly higher than anticipated because it was so well attended. Over 200 guest passes were purchased which had to be highly subsidized by FGFOA due to the low cost of each ticket.

### **Membership Report**

Mr. Shamoun presented the current membership report for review including the number of current CGFO's and candidates listed as previously requested by the Board.

### **Investment Report**

Mr. Shamoun presented the investment report for review by the Board.

## **COMMITTEE CHAIR REPORT**

### **Certification Committee**

Ms. Pickles presented the first Certification Committee item which was the Certification Committee report noting 17 new applications were received for the CGFO program of which 14 were approved. There were 291 renewals for the June 30, 2023, report date. Subcommittee members are reviewing flagged questions for exams and instructors are being assigned to the review sessions. Discussions are ongoing to contract for a formal review and increase to the current test banks.

Next, Ms. Pickles presented the on-demand online testing contract from ASC-FasTest for Board review and approval which necessitates the CGFO expense budget to increase by \$5,750 to accommodate the increase in the annual service fee for this contract.

**Ms. Licourt moved, seconded by Ms. Gasparri, to approve the contract with ASC-FasTest and to increase the CGFO expense budget by \$5,750 to cover the annual service fee for this contract.**

**Motion passed unanimously.**

Next, Ms. Pickles covered the guidelines for on-demand testing with virtual proctoring. The committee recommends that testing be made available 24/7 for the first two-months of each quarter. If a candidate fails one of the parts, they must wait until the next quarter to retake that exam and candidates will have three years to pass all five parts of the certification program. They further recommend that fees for the exams be increased to \$60 per exam with a \$50 application fee. After much discussion, it is recommended that we defer to a future meeting to finalize timelines for testing periods, length of time to complete the program, and re-exams. However, the Board is in support of increasing the cost of testing.

**Ms. Brinson moved, seconded by Mrs. Almeida, to approve increasing the cost of each exam as well as increasing the application fee for the program to \$75 each. Motion passed unanimously.**

### **Conference Program Committee**

Ms. Simpson submitted an updated 2024 Annual Conference Program schedule for review. No motion was made. Next, Ms. Simpson presented the program topics for review. Lastly she submitted an updated Annual Conference Program Committee Policies and Procedures Manual for review and approval.

**Mr. Colvin moved, seconded by Mrs. Almeida, to approve Annual Conference Program Committee Policies and Procedures Manual as presented. Motion passed unanimously.**

#### **Educational Programs Committee**

Mr. Timberlake submitted the Educational Programs Committee report giving a full schedule of dates and topics for the upcoming webinars. No action was required for this committee report.

#### **Event Host Committee**

Mrs. Otiniano presented the Event Host Committee reporting with a summary of events for the hospitality suite at the 2023 SOGF and noted the work the committee is already doing in preparation for the 2024 Annual Conference hospitality suite. Next, she presented an updated Event Host Committee Policies and Procedures Manual for the Boards review and approval.

**Mr. Colvin moved, seconded by Ms. Licourt, to approve the Event Host Committee Policies and Procedures Manual as submitted. Motion passed unanimously.**

#### **Professional Development Committee**

Mrs. Ramirez presented the Professional Development Committee report noting excellent progress in assigning mentors and mentees, connecting on the Leadership Program application process/deadlines, and reaching out to universities to make contact with an onsite person for membership recruiting opportunities. She submitted a presentation created the committee, for review by the Board, to be used for these outreach opportunities to help promote FGFOA student memberships. The committee recommends increasing the cost of the Leadership Program to come more in line with other professional leadership development programs, but the Board declined to do that at this time. However, it may be considered again in the future. Next Mrs. Ramirez submitted the updated Professional Development Committee Policies and Procedures Manual for review and approval.

**Ms. Gasparri moved, seconded by Mr. Colvin, to approve the Professional Development Committee Policies and Procedures Manual as submitted. Motion passed unanimously.**

#### **School of Governmental Finance Committee**

Mrs. Walter submitted the SOGF Committee Policies and Procedures Manual for review and approval.

**Ms. Burns moved, seconded by Mrs. Almeida, to approve the School of Governmental Finance Committee Policies and Procedures Manual as submitted. Motion passed unanimously.**

#### **Technical and Legislative Committee**

Mr. Neault presented the Technical and Legislative Committee report by submitting the updated Basic Government Resource Manual for review and approval. He also submitted the 2023 Legislative Session bills review created by the committee. The Basic Government Resource Manual will be added to the Technical and Legislative Committee Manual as a duty of the committee going forward.

**Mrs. Almeida moved, seconded by Ms. Burns, to approve the updated Basic Government Resource Manual and the 2023 Legislative Session as submitted. Motion passed unanimously.**

**Local Chapter President Sub-Committee**  
**Southwest Florida and First Coast Chapters**

Mrs. Roberson presented the Local Chapter President Sub-Committee report noting the Southwest Florida Chapter seems to be revitalizing with promise of a new Board being formed after a September meeting. The First Coast Florida local chapter networking event will be held on Friday, November 3, 2024, in Jacksonville. It has 10 attendees registered at the time of the report. The hope for the Space Coast Chapter is to resume networking activities with the help of a local chapter member.

**PRESIDENT REPORT**

**Innovation Awards Program**

President DiPaolo discussed the Tuesday luncheon at the conference and a need for a more comprehensive awards program. This will be discussed in more detail at the January 2024 meeting.

**Sponsorship**

President DiPaolo spoke about an option to make sponsorship available to our vendors at the 2024 FGFOA Annual Conference. This idea is still in the infancy stages of being developed but he stressed the importance of it being very ethical and well within legal limits. It is recommended the structure contains multiple sponsors for the broad event, not for specific items. The FACC sponsorship package was attached as a point of reference.

**Mr. Colvin moved, seconded by Mrs. Almeida, to have staff develop a plan for broad sponsorship to be brought back to the Board at the January meeting. Motion passed unanimously.**

**NEXT MEETING**

The date for the next Board meeting will be on Friday, January 12, 2024. The location is to be determined.

**ATTEST:**

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**Nicole Gasparri, Secretary/Treasurer**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Audit Committee Assignments

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

*The Audit Committee consists of the Immediate Past President, Secretary-Treasurer and one At-large member of the Board of Directors selected by the President. The Committee recommends the selection of the external auditor and coordinates the preparation of the annual financial audit of the FGFOA. This Committee may also be called upon by the President or Board of Directors to oversee other financial, tax and liability issues affecting the FGFOA.*

Based on the information above, I am recommending the Audit Committee consist of Jonathan McKinney, Immediate Past President, Nicole Gasparri, Secretary-Treasurer and Kathleen Campbell, Director of Finance, Children's Services Council of Broward County (Current South Florida Chapter President), At-Large Member.

#### **Recommended Action:**

For review and approval

*Frank DiPaolo*

Frank DiPaolo, President

January 3, 2024

Date



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Lifetime Achievement Award Committee Assignments

#### **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 2023-2024 will consist of following members:

1. John McKinney – Past President
2. Jamie Roberson – Past President
3. Rip Colvin, President Elect – Officer
4. Kelly Strickland – Current Board member
5. Darrel Thomas – Member at-large

#### **Recommended Action:**

For review and approval

*Frank DiPaolo*

**Frank DiPaolo, President**

January 3, 2024

**Date**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Annual Conference Awards Program

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

Brainstorming and planning the Inaugural Annual Conference Awards Program to take place at the 2024 Annual Conference in Hollywood, FL.

#### **Recommended Action:**

For review and approval

*Frank DiPaolo*

**Frank DiPaolo, President**

January 3, 2024

**Date**





# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President-Elect Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Nominating Committee Assignments

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

Per the newly updated by-laws, the nominating committee shall consist of nine members including the Immediate Past President as Chair, President, President-elect and six members appointed to serve three-year terms. The by-law amendment also included an implementing provision which specified that in the first year, the Immediate Past President shall select two people to serve a one-year term, the President shall select two people to serve a two year and the President-Elect shall select two people to serve a three-year term.

Immediate Past President Jonathan McKinney selected:

- Dan Stauffer, City of DeLand
- Christine Davis, City of Orange City

President Frank DiPaolo selected:

- Diane Reichard, City of Plant City
- Laura Reece, City of Fort Lauderdale

President Elect Rip Colvin selects:

- Ken Burke, Pinellas County Clerk of Court
- Mark Fostier, Retired

#### **Recommended Action:**

For review and approval

*Rip Colvin*

Rip Colvin, President-Elect

January 3, 2024

**Date**



**Florida Government Finance Officers Association, Inc.**  
**2023-2024 Board of Directors**  
**President-Elect Agenda Item**

**2023-2024  
BOARD OF DIRECTORS**

**OFFICERS**

**President**

Frank DiPaolo

**President-Elect**

Rip Colvin

**Secretary/Treasurer**

Nicole Gasparri

**DIRECTORS**

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** 2024-2025 Committee Chair Assignment

**Executive Summary, Explanation or Background:**

CGFO Certification Committee – Mary-Lou Pickles

Conference Program Committee – Sarah Simpson

Educational Program Committee – Anna Otiniano

Event Planning Committee – **TBD**

School of Governmental Finance Committee – Elizabeth Walker

Technical and Legislative Resources Committee – Jean-Michel Neault

Professional Development Committee – Kadem Ramirez

**Recommended Action:**

For review and approval

**Rip Colvin**

**Rip Colvin, President-Elect**

**December 21, 2023**

**Date**

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## Mary-Lou Pickles, CGFO, CMA

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207 Clearwater Rd. • Interlachen, FL 32148 • Cell 386-937-0538 • [mlsp73@hotmail.com](mailto:mlsp73@hotmail.com)

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### QUALIFICATIONS SUMMARY

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Accomplished **goal-oriented financial professional** with proven ability to develop, research, analyze, evaluate, and reconcile budget and accounting data for governmental, private and not-for profit sectors with a working knowledge of Generally Accepted Accounting Principles (GAAP) and implementation of Governmental Accounting Standards Board (GASB).

#### Areas of Expertise:

- Budget development and management with transparency and accountability
- Financial analysis and revenue forecasting
- Organizational, communication and interpersonal skills building collaborative partnerships with internal and external customers
- Streamlining procedures to achieve work efficiencies and cost effectiveness
- Strategic thinker with a big picture perspective

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### EMPLOYMENT HISTORY

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#### ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Palatka, Florida

August 2000–February 2021 (Retired)

*Director, Office of Financial Services (CFO)*, December 2016– February 2021

*Budget Director*, November 2012– December 2016

*Revenue Accountant*, May 2002– November 2012

*Accounting Coordinator*, July 2001–May 2002

*Senior Accountant*, August 2000–July 2001

Received several promotions culminating in last position as Director, Office of Financial Services managing and coordinating all functions of the office (Accounting, Budget and Procurement) including:

- Establishing and maintaining procedures for the development of long and short-range financial plans while ensuring compliance with statutorily mandated requirements
- Performing critical review of processes tracking key metrics to identify efficiency opportunities, eliminate non-value-added steps, streamline and automate manual procedures
- Updating Policies and Procedures maintaining compliance with GAAP and Florida Statutes
- Compiling and presenting accurate and timely statistics, reports and other data as needed
- Tracking financial performance including fund balance analysis and utilization plans
- Preparation of Comprehensive Annual Financial Report and Annual Budget Documents
- Supervise and review the work of subordinates ensuring they are properly trained and motivated to produce high quality work
- Implemented formal cross-training and job shadowing opportunities to support staff enrichment with positive results
- Making presentations to District staff, Governing Board and State Officials

**Prior duties and accomplishments:**

- Managed the District's budget and statutory reporting requirements including compliance with TRIM
- Development of the Five-Year Strategic Budget and Capital Improvement Plan
- Verification of budgeted revenues and appropriations with contract/statutory terms
- Preparing revenue and expenditure forecasts
- Ensured integrity of general ledger balances through account reconciliation processes providing supporting schedules and making adjusting journal entries
- Monitored the revenue invoicing for compliance with grantor/contract requirements
- Developed procedures for budget review of procurement actions before contractual obligations are entered into thereby ensuring budget authority is not exceeded
- Grants accounting and reconciliation between appropriated and disbursed funds—responsible for ensuring District did not lose over \$1.5 million in state funding due to an accounting error
- Developed historical data (10 years) of revenues and expenditures to assist Office of Finance and Administration with completion of the District's first Comprehensive Annual Financial Report (2005)

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**EDUCATION & CREDENTIALS**


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Northcentral University, Prescott Valley, Arizona

Master of Business Administration, Specialization: Financial Management, October 2007

Cumulative Average 4.0 (*out of 4.0*)

Upper Iowa University, Fayette, Iowa

Bachelor of Science Degree in Accounting, August 1997

Cumulative Average 3.93 (*out of 4.0*)

Dutchess Community College, Poughkeepsie, New York

Associate of Applied Science Degree in Accounting, June 1979

Cumulative Average 3.82 (*out of 4.0*)

Certified Government Finance Officer (CGFO), November 2004

Certified Management Accountant (CMA), January 2001

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**PROFESSIONAL AFFILIATIONS**


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- Florida Government Finance Officers Association (FGFOA)
  - Lifetime Achievement Award (2020)
  - President 2014-2015
  - Board Officer (Secretary/Treasurer; President-elect) 2012-2014
  - Board Director (2008-2012)
  - Committee Chair (2006-2008)
- Government Finance Officers Association (GFOA)
  - Member GFOA Resiliency Task Force 2015-2016
- Institute of Management Accountants

# Sarah Simpson, CPA, CGFO, MBA

North Miami, FL • Phone: (954) 589-7893 • Email: sarahsimpson@bellsouth.net

## SUMMARY OF QUALIFICATIONS

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- |                                |                  |
|--------------------------------|------------------|
| • Detail Oriented              | • Multitasker    |
| • Disciplined                  | • Self-Motivated |
| • Results-Focused              | • Team Player    |
| • Trustworthy and Confidential | • Tech Savvy     |
- 

### EDUCATION

**Florida Government Finance Officers Association Leadership Class V** April 2022

**CGFO of the Year Award Recipient** June 2021

**Masters of Business Administration: Specialization in Accounting**

Barry University, Miami Shores, FL May 2012

GPA 3.950/4.0

*Andreas School of Business Outstanding Business Student*

**Bachelor of Science: Accounting**

Barry University, Miami Shores, FL May 2010

GPA 3.864/4.0

*Magna Cum Laude & Andreas School of Business Outstanding Business Student*

### EXPERIENCE

**Financial Consultant, Miami Shores Village** October 2022 – Present

- Assist staff in implementing payroll changes for the new fiscal year
- Train new staff on software & processes
- Prepare the GFOA's Distinguished Budget Presentation Award for FY 2022/2023
- Assist in the FY 2023/2024 annual budget preparation process

**Budget Manager, City of Aventura** July 2022 - Present

- Facilitate City-wide annual budgeting process: communication with department heads, entry of comments & specific line-item numbers & position budgeting information, preparation of schedules, verifying & analyzing the budget submissions from departments, compilation of final budget books, preparation of millage & budget resolutions, preparation of notice of tax increase & budget ad and assists with TRIM process
  - GFOA's Distinguished Budget Presentation Award Program preparation
  - Preparation of Budget Amendments
- Work with City Attorney on City's Non-Ad Valorem Assessment collection method conversion to the Uniform Tax Bill Collection Method
- Facilitate City Charter School annual budgeting process: communication with City and Charter School staff, entry of comments & specific line-item numbers & position budgeting information, preparation of schedules, verifying & analyzing the budget submission from the Principal & Charter School Staff & compilation of final budget books
  - Preparation of Budget Amendments
- Facilitate City Charter School annual budgeting process that is run & managed by Charter Schools USA (CSUSA): communication with CSUSA staff, verifying & analyzing the budget submission from CSUSA & compilation of final budget books

## **Sarah Simpson, CPA, CGFO, MBA**

North Miami, FL • Phone: (954) 589-7893 • Email: sarahsimpson@bellsouth.net

- Responsible for monthly budget to actual reports for the City & City's Charter School: gather, verify, analyze & communicate the data
- Responsible for monthly budget to actual reports for the City's Charter School run by CSUSA: analyze the data presented
- Responsible for internal monthly American Rescue Plan Act ("ARPA") schedule & reports: communication with department heads, verifying & analyzing the schedule submissions & compilation of final report communicated with Management
- GFOA's Popular Annual Financial Reporting Award Program implementation
- Spearheaded the initiative to achieve GFOA's Triple Crown Award for the City
- Point person on Cost Allocation Study with Consultant hired by the City

### **Controller, Miami Shores Village**

March 2018 – July 2022

- Facilitate City-wide annual budgeting process: communication with department heads, entry of comments & specific line-item numbers & position budgeting information, preparation of schedules, verifying non-ad valorem assessment rates & folios, verifying and analyzing the budget submissions from departments, compilation of final budget books, preparation of millage & budget resolutions, preparation of notice of tax increase & budget ad and assists with TRIM process
  - GFOA's Distinguished Budget Presentation Award Program re-implementation & preparation
- Oversee the annual audit process and all communication work directly with Village auditors
  - GFOA's Popular Annual Financial Reporting Award Program implementation
- Cross-trained & tasked with HR/Risk Management functions including payroll processing, benefits administration (including on-boarding, off-boarding & open enrollment) & processing & closing insurance claims
- Point person for financial accounting software-all modules & time keeping software
- Maintain and analyze General Ledger accounts, update all related schedules, prepare bank reconciliations, and reconcile ACH deposits
- Responsible for monthly, quarterly and year-end reporting including State of Florida Sales Tax, State of Florida Fuel Reports, CITT Reports, 941 Reports, payroll W-2's, and vendor 1099's
- Responsible for all lien searches, filling of liens and lien releases
- Responsible for maintenance, storage and disposal of departmental records in accordance with State of Florida Record Retention rules
- Spearheaded the initiative to achieve GFOA's Triple Crown Award for the Village

### **Accountant II, Miami Shores Village**

March 2015 – March 2018

- Monthly, Quarterly & Year-End Process
- Preparation & Analysis of audit schedules, data & reports
- Responsible for entry of comments, certain line items, preparation of specific schedules during the annual process & compilation of the final budget book
- Assist departments with Open Enrollment processes
- Time clock & payroll processing proficiency from entry to posting

## **Sarah Simpson, CPA, CGFO, MBA**

North Miami, FL • Phone: (954) 589-7893 • Email: sarahsimpson@bellsouth.net

### **Accountant I, Miami Shores Village**

February 2014- March 2015

- Annual budget entry and book compilation
- Prepare all bank reconciliations
- Point person for accounting software conversion and implementation for financial and payroll modules
- Preparation of Audit Workpapers

### ***PROFESSIONAL AFFILIATIONS***

American Institute of Certified Public Accountants	July 2015 - Present
Florida Government Finance Officers Association	April 2014 - Present
2023-2024 Mentor/Mentee Program Mentor	September 2023 - Present
2023-2024 Conference Program Committee Chair	June 2023 – Present
2023 -2024 Strategic Communications Committee Member	June 2023 - Present
2022 – 2023 Conference Program Committee Member	June 2022 – June 2023
2021 – 2022 Membership & Leadership Development Committee Member	June 2021 - June 2022
Florida Institute of Certified Public Accountants	October 2009 - Present
Government Finance Officers Association	April 2022 - Present
South Florida Government Finance Officers Association	April 2014 - Present
2023 – 2024 Events Planning Committee Member	July 2023 - Present

# **Anna C. Otiniano**

## **SUMMARY OF QUALIFICATIONS**

Results orientated professional with a strong technical background and many years of extensive hands-on experience in governmental accounting. Articulate communicator with the ability to impart complex concepts to diverse audiences. A proven track record of obtaining management and employee buy-in and motivating the workforce to ensure the success of the team, department and organization. Strong ability to identify operational shortfalls, and apply long-term solutions. A strong multitasking, analytical problem solver with consistent positive energy, strong business acumen and attention to detail.

### **EDUCATION**

B.S. in Accounting - Florida Atlantic University, Florida.  
Certified Government Finance Officer (CGFO)

### **Professional Organizations**

Institute of Management Accountants (IMA)  
Government Finance Officers Association (GFOA)  
Florida Government Finance Officers Association (FGFOA)  
South Florida Government Finance Officers Association (SFGFOA)

### **Board Appointments:**

Current Committee Chair – FGFOA Event Host Committee  
Past President of the South Florida Chapter of the FGFOA  
Past Vice President of the South Florida Chapter of the FGFOA  
Past Committee Chair of the FGFOA Educational Programs Committee  
Past Committee Member of the FGFOA Educational Programs Committee – 6 consecutive years  
Past Committee Member of the FGFOA CGFO Exam Committee – served 3 consecutive years  
Past Committee Member of the Nova Southeastern MPA Advisory Board

### **WORK EXPERIENCE**

**City of Plantation – Plantation, FL**  
**Financial Services Director**

**12/2014 - Present**

- Plans, organizes, directs and controls all financial procedures and methods, administers budget preparation and control, treasury management, accounting and revenue collection, and administers bond indebtedness.
- Confers with and advises subordinates concerning difficult work problems in the development and installation of new work procedures and policies.
- Approves and controls disbursement of all funds, analyzes city fiscal policies, interprets data, and formulates the recommendations for action by the City Manager.



- Approves and controls contracts and financial obligations, plans and affects the investments of all funds, collects, receives and maintains custody of all funds, and directs and supervises the accounting activities.
- Reviews present accounting procedures and policies and recommends changes or modifications that are designed to increase the efficiency and effectiveness of accounting operations, coordinates overall accounting activities, and studies present accounting practices to assure conformance with established policies and procedures.
- Develops and modifies detailed accounting procedures, policies and systems in order to meet the changing requirements of the city administration, coordinates accounting functions, advises department heads and other officers on accounting policies, and interprets and applies them to various city functions.
- Performs special accounting studies and analysis of various activities of the City government, prepares special financial statements and reports for the information and guidance of City officials, and prepares monthly budgetary and other status reports.

**City of Plantation – Plantation, FL**  
**Financial Operations Manager**

**05/2010 – 12/2014**

- Plan, organize and direct the activities of the City's Financial Operations.
- Establish, implement, maintain and revise departmental procedures; and accounting record keeping functions.
- Evaluate operations of the department and make recommendations to facilitate work flow in an efficient manner with appropriate internal controls.
- Supervise and manage a staff of ten professional accounting and clerical personnel.
- Provide supervision, training and guidance to professional and clerical staff.
- Prepare and conduct employee performance reviews.
- Interview prospective candidates for open positions.
- Review and approve citywide purchase requisitions and purchase orders.
- Review and approve citywide invoices/purchasing batches for weekly check run
- Print and post weekly check run
- Maintain general and subsidiary accounting ledger, fixed assets system, grants management, accounts payable, accounts receivable, special assessments, code enforcement, abandon property and financial reporting.
- Oversee the preparation of journal entries to specialized accounts, and verify trial balances in the preparation of monthly and yearly financial statements.
- Maintain accounting record systems for the receipt of municipal funds; prepare regular and special finance reports and statements as directed by Finance Director.
- Perform analysis on all revenue and expenditure accounts to ensure proper classification and accuracy.
- Review all financial reporting schedules related to fixed assets, grants management, accounts payable, accounts receivable, special assessments, code enforcement, abandon property and financial reporting.

- Assist external auditors in the annual comprehensive review of financial operations which includes preparation of schedules and work papers.

**City of Plantation – Plantation, FL**  
**Accountant**

**01/07 – 05-2010**

- Reviewed & approved citywide purchase requisitions and purchase orders.
- Reviewed & approved citywide Invoice/purchasing batches for weekly check run.
- Prepared weekly check run and bill list for council approval.
- Reconciled accounts payable and clearing accounts monthly.
- Prepared all month/year end adjusting entries for all accounts payable and clearing accounts.
- Maintained the City's Fixed Asset System.
- Reconciled fixed asset system to general ledger system.
- Performed analysis on all fixed asset purchases to ensure proper classification and accuracy.
- Prepared all month/year end adjusting journal entries for fixed assets.
- Prepared all fixed asset schedules for month end and year end close.
- Assisted external auditors in the annual comprehensive review of accounts payable and fixed assets which included preparation of schedules and work papers.

**Transeastern Homes – Hollywood, FL**  
**Senior Accountant**

**10/05-12/06**

- Assisted in month end close; prepared journal entries related to fixed assets, depreciation, accruals and prepaid items.
- Maintained all roll forward schedules related to fixed assets, depreciation, accruals and prepaid items.
- Prepared gross sales analysis for management review
- Prepared warranty reserve analysis and adjusted reserve according to management policy.
- Prepared Balance Sheet and Income Statement account analysis supported by all relevant schedules.
- Prepared month end financial statement package for executive management review.
- Special projects.

**Tyco-ADT Security Services - Boca Raton, FL**  
**Senior Revenue Accountant**

**08/04 -10/05**

- Generated journal entries related to accounts receivable, revenue and deferred revenue accounts.
- Reconciled all accounts receivable, reserve, revenue and deferred revenue accounts.
- Prepared all accounts receivable reports for Tyco International.
- Maintained billing system tables which determine the mapping of revenue, write-offs and adjustments.

- Calculated the reserve for the allowance for doubtful and sales returns and allowance accounts.
- Prepared monthly analysis on all accounts receivable, reserve, revenue and deferred revenue accounts.
- Prepared all account receivable roll-forwards and supporting schedules.
- Maintained various sub-ledgers related to accounts receivable, reserve, revenue and deferred revenue accounts.
- Performed month end close and investigated any variances.
- Prepared quarterly review schedules and year-end audit work papers for accounts receivable and revenue related accounts.
- Performed miscellaneous Ad-Hoc requests

**Eclipsys, Inc. - Boca Raton, FL**  
**Senior Accountant**

**10/02-08/04**

- Performed sales analysis by customer.
- Managed monthly and quarterly sales tax.
- Generated revenue, expense and cost of goods sold entries for hardware, parts and network agreements.
- Reconciled revenue, expense and cost accounts associated with hardware & network agreements.
- Ensured timely posting to GL and maintained audit files of transactions.
- Generated margin reports for hardware and network deals.
- Maintained historical files to analyze trends in contract performance over time.
- Prepared revenue projections based upon database contract terms.
- Maintained revenue-tracking reports including past, current, and future revenue streams.
- Generated revenue recognition entries once milestones were met.
- Analyzed balance sheet accounts.
- Worked with external auditors on quarterly financial statements.

**Allmerica Financial - Worcester, MA**  
**Financial Analyst**

**10/00-07/02**

- Processed financial activity for Risk Management Operations including: billing, collections and payment of commissions and fees.
- Prepared general ledger entries and queries in Peoplesoft.
- Reconciled accounts payables and accounts receivables to general ledger.
- Processed monthly bank reconciliations and journal entry preparation.
- Analyzed business problems and resolved discrepancies.
- Under the guidelines of GAAP, performed month end closing.
- Compiled and posted all journal entries to close month end.
- Performed account and variance analysis.

- Reviewed financial statements for accuracy in revenue and expense classifications.
- Worked closely with senior financial analyst in specially assigned projects.

**Franklin Templeton Global Investments - Fort Lauderdale, FL**  
**Fund Accountant**

**1998-2000**

- Recorded daily transactions within largest equity fund such as buys, sells, trades, currency value adjustments, gains and losses.
- Calculated daily bank reconciliations and daily profit and loss.
- Reconciled accounts payable and accounts receivables to general ledger.
- Prepared month end for assigned funds.
- Completed Monthly, Quarterly, Semi-annual and Annual Treasury Reports for the SEC.
- Prepared Semiannual and Annual Financial Statements.

Elizabeth Anne Walter  
8108 NW 73<sup>rd</sup> Avenue  
Tamarac, Fl. 33321  
754-264-6810-C

**Summary of Qualifications:** Experienced public service professional with expertise in fiscal management for budgets of several million dollars. Proven ability to manage, organize, prioritize, problem solve, and execute multiple tasks.

**EXPERIENCE:**

**SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY**

Pompano Beach, FL

**BUDGET & GRANTS MANAGER** 2005-Present

Prepare Capital and Operating budgets and provide budgeting guidelines for departmental management. Work on the development of the Capital Improvement Plan and identify additional sources of funding. Work with auditors on fiscal year end reports for Single Audit. Oversee the administration and reporting of Federal Transit Administration and Florida Department of Transportation grants as well as Federal Earmark Grants for outside agencies. Prepare invoicing for subsidy funding reimbursements. Prepare budget adjustment and journal entries for General Ledger input. Auditing financial expense reports and tracking salary and wage charge backs for state and federal grants. Perform special tasks assigned by the Finance Director or other authority.

**ATLANTIC COUNTY GOVERNMENT,**

Atlantic City, NJ

**BUDGET EXAMINER** 1992-1995

Duties included determination of general funding requirements and informed management of those requirements that affected their programs and budgetary resources. Developed cost data for alternative work plans. Forecasted funding needs and provided advice on the applicability of budget regulations. Reviewed requests for allotment of funds and personnel requirements, compiled data and prepared reports in support of the budget process and development of departmental work budgets. Audited financial expense reports and tracked salary and wage charge backs for state and federal grants.

**ATLANTIC COUNTY GOVERNMENT,**

Atlantic City, NJ

**ACCOUNTANT** 1988-1992

Duties included monthly reconciliation of Payroll, Current, Trust, Cashier and Capital accounts. Collection and accounting for grant revenues. Recorded daily cash receipts for proper ledger account posting. Compiled and analyzed data for various reports for County Treasurer and Comptroller. Assisted in writing State and Federal Grants to subsidize salaries, supplies and equipment. Organized and completed various special projects as assigned by County Treasurer. Trained and supervised Accounting Assistants.

**EDUCATION:**

2016	Florida Atlantic University	Master's in Business Administration
1988	Stockton State College	Bachelor of Science in Accounting

**CERTIFICATIONS:**

2014	Management Concepts	Federal Grants Administration Certification
2011	State of Florida	Certified Government Finance Officer
2008	University of Miami	Transportation Management Certification

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**Jean-Michel Neault, CPA, CIA**  
818 SW 5<sup>th</sup> Street • Boca Raton, FL • 33486 • (352) 327-6516 • [jmneault@outlook.com](mailto:jmneault@outlook.com)

## EDUCATION

**Bachelor of Business Administration, Major in accounting** - *Laval University, Quebec City, Quebec, May 2008*  
**Exec. Master's in Professional Accounting-** *Florida Atlantic University, Boca Raton, FL, August 2018*

## PROFESSIONAL CERTIFICATIONS

**Certified Internal Auditor (CIA)** – *The Institute of Internal Auditors*  
**Certified Management Accountant (CMA)** – *Chartered Professional Accountants of Canada*  
**Certified Public Accountant (CPA)** – *State of Florida Board of Accountancy*

## PROFESSIONAL EXPERIENCE

### **Compliance Auditor**

*City of Boca Raton, Boca Raton, Florida, March 2017 to present*

#### Compliance and Process Improvement:

- Conducted audits of the City's purchasing card transactions, petty cash funds, and fuel management.
- Reviewed non-profit organizations' requests for funding for compliance.
- Documented processes such as the cash management and utility billing activities.
- Participated in the update of the vendor change policy and assisted with the implementation of the related procedures.

#### Finance and Accounting:

- Maintained and processed payroll for more than 1,800 employees.
- Prepared treasury reports for presentation to the City Council and maintained investments records.
- Prepared the City's Executive Employee Retirement Plan's Financial Statements under the supervision of the Financial Services Director.
- Prepared Comprehensive Annual Financial Statement notes and Required Supplemental Information schedules.
- Assisted the External Auditor with the annual audit of the Executive Employee Pension Plan financial statements.
- Assisted the Accounting function with the reconciliation of fleet and facilities accounts.
- Participated in requests for proposals (RFPs), bringing a compliance and financial perspective to the committee.

#### Management and Leadership

- Acted in the capacity of the Process and Compliance Manager, overseeing Accounts Payable staff for several weeks.
- Acted in the capacity of the Payroll Administrator and provided guidance to timekeepers across the City.
- Coordinated the City's user fees schedule and write-off of uncollectible accounts processes, which require managing and coordinating with staff from all City departments.
- Served as a resource for matters related to compliance and other areas of expertise.
- Oversaw the work of interns in multiple occasions.
- Developed a strong network of work relationships across the City's departments.

### **Senior Internal Auditor**

*Dycom Industries, Palm Beach Gardens, Florida, October 2012 to March 2017*

#### SOX Audits:

- Evaluated the design and operating effectiveness of internal controls in the areas of construction revenue, fixed assets, expenditures, payroll, inventory, financial reporting, income tax, self-insurance, and treasury.
- Assumed leadership responsibilities by supervising and mentoring staff auditors and consultants.
- Communicated deficiencies and opportunities for improvement to management.
- Evaluated the adequacy of general IT controls, focusing on change management, system access, and backups.

#### Risk Based Audits:

- Performed risk assessments around various activities and documented existing controls.
- Developed audit programs, test steps, and work paper templates for various risk based audits.
- Completed field work, documented findings, and reported results to management.

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### Other Accomplishments

- Developed and maintained strong relationships with management and other key process owners.
- Collaborated with management on the assessment and documentation of controls at newly acquired subsidiaries.
- Assisted external auditors with various requests and tested controls relied upon for the integrated audit.
- Promoted from Internal Auditor to Senior Internal Auditor within less than two years.

### **Senior Accountant**

*TBC Corporation (a subsidiary of Sumitomo Corporation), Palm Beach Gardens, Florida, June 2011 to October 2012*

- Oversaw major areas of the cash management process such as the credit card payments, AP, and Payroll disbursements.
- Maintained data and tasks within ReconNet, the application used for bank and credit card reconciliations.
- Managed reconciliation of various accounts, supporting calculations, and resolved discrepancies.
- Prepared the Proof of Cash for the external auditors at year-end.
- Participated in the acquisition of Midas, Inc. by leading the integration of the credit card reconciliation system.
- Promoted from Staff Accountant to Senior Accountant.

### **Internal Auditor**

*Sears Canada, Toronto, Ontario, April 2010 to April 2011*

- Performed compliance and operational audits of Sears' stores and logistic centers across Canada.
- Prepared formal written work papers and reports documenting findings, conclusions, and recommendations.
- Used CAATs to select samples and various databases and financial systems to perform investigations.
- Successfully worked and communicated with stakeholders from various levels within the organization.
- Gained knowledge of Sears internal audit processes and conducted field audits independently.

### **Finance Associate, Inventory Accounting**

*Sears Canada, Toronto, Ontario, July 2008 to April 2010*

- Reconciled accounts and collaborated with associates from different functions to resolve issues.
- Provided financial support for physical inventory counts and prepared reports for management.
- Successfully moved to a more integral role within the department after less than one year.

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## **VOLUNTEER EXPERIENCE**

- Palm Beach County Institute of Internal Auditors - Treasurer and Vice-Treasurer (June 2019 – May 2023)
- City of Boca Raton General Employee Pension Plan – Board Member (April 2022 – Present)
- Florida Government Finance Officers Association – Sub-Chair Technical Resource & Legislative Committee (July 2023 - Present)

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## **SKILLS SUMMARY**

- Ability to quickly grasp new concepts and processes, allowing me to thrive in a project-based environment, or in roles with constantly evolving responsibilities.
- Excellent interpersonal and communication skills.
- Experience using various financial systems such as Oracle, HTE Sunguard, Essbase, Peoplesoft.
- Advanced Microsoft Word, Excel and Adobe Acrobat.
- Proficient with Microsoft Power Point, TeamMate.
- Fluent in English and French



**Florida Government Finance Officers Association, Inc.**  
**2023-2024 Board of Directors**  
**Secretary-Treasurer Agenda Item**

**2023-2024  
BOARD OF DIRECTORS**

**OFFICERS**

**President**  
Frank DiPaolo

**President-Elect**  
Rip Colvin

**Secretary/Treasurer**  
Nicole Gasparri

**DIRECTORS**

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Financials Ending September 30, 2023

**Executive Summary, Explanation or Background:**

Attached are the FGFOA Financial Statements Ending September 30, 2023.

**Recommended Action:**

For review .

*Nicole Gasparri*  
**Name**

January 3, 2024

**Date**



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Comparative Statement of Financial Position

September 30, 2023

	9/30/2023	6/30/2023	3/31/2023	12/31/2022	9/30/2022
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash - Capital City Bank	364,696	842,132	659,963	545,706	560,323
Investments - Vanguard	17,610	17,380	17,168	16,981	16,834
Investments - CDs	255,053	252,928	250,843	111,049	195,555
Accounts Receivable	1,760	7,930	3,370	1,800	12,055
Interest Receivable	0	0	0	359	248
Prepaid Expenses	0	6,832	0	0	0
Prepaid Conference Expenses	250	250	0	0	0
Prepaid School of Gov Financial Expenses	1,457	0	0	0	0
Deposits	2,550	2,550	48,230	1,050	1,050
<b>Total Current Assets</b>	<b>643,376</b>	<b>1,130,002</b>	<b>979,574</b>	<b>676,945</b>	<b>786,065</b>
<b>Equipment:</b>					
Computer Equipment	1,274	1,274	2,162	2,162	2,162
Less: Accumulated Depreciation	(1,274)	(1,274)	(2,146)	(2,130)	(2,114)
<b>Net Equipment</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>32</b>	<b>48</b>
<b>Other Assets</b>					
Deposits	1,500	1,500	4,000	4,000	4,000
<b>Total Other Assets</b>	<b>1,500</b>	<b>1,500</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Total Assets</b>	<b>644,876</b>	<b>1,131,502</b>	<b>983,590</b>	<b>680,977</b>	<b>790,113</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current Liabilities:</b>					
Accounts Payable	13,400	741,254	118,272	51,127	40,758
<b>Total Current Liabilities</b>	<b>13,400</b>	<b>741,254</b>	<b>118,272</b>	<b>51,127</b>	<b>40,758</b>
<b>Unrestricted Net Assets</b>	<b>631,476</b>	<b>390,248</b>	<b>865,318</b>	<b>629,850</b>	<b>749,355</b>
<b>Total Liabilities and Unrestricted Net Assets</b>	<b>644,876</b>	<b>1,131,502</b>	<b>983,590</b>	<b>680,977</b>	<b>790,113</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Activities

For the Three Months Ended September 30, 2023

	QTR 1 7/1/2023 to 9/30/2023	QTR 2 to	---ACTUAL--- QTR 3 to	QTR 4 to	YTD 7/1/2023 to 9/30/2023	---BUDGET--- AMENDED 7/1/2023 to 6/30/2024	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
REVENUES								
Membership Dues	177,350	0	0	0	177,350	225,000	79%	(47,650)
Investment Income	2,355	0	0	0	2,355	10,000	24%	(7,645)
Annual Conference	0	0	0	0	0	764,000	0%	(764,000)
School of Governmental Finance	88,545	0	0	0	88,545	113,880	78%	(25,335)
Pre Conference Seminars	0	0	0	0	0	25,000	0%	(25,000)
Leadership FGFOA	0	0	0	0	0	19,900	0%	(19,900)
Boot Camps	25,065	0	0	0	25,065	92,400	27%	(67,335)
CGFO Fees	12,970	0	0	0	12,970	38,000	34%	(25,030)
Local Chapter Support	0	0	0	0	0	500	0%	(500)
TOTAL REVENUES	306,285	0	0	0	306,285	1,288,680	24%	(982,395)
EXPENSES								
Professional Services:								
Florida League of Cities, Inc.	34,250	0	0	0	34,250	137,000	25%	(102,750)
Auditor Fees	0	0	0	0	0	14,000	0%	(14,000)
Total - Professional Services	34,250	0	0	0	34,250	151,000	23%	(116,750)
Meeting Expenses:								
Board of Directors	6,097	0	0	0	6,097	43,500	14%	(37,403)
Strategic Planning	500	0	0	0	500	6,000	8%	(5,500)
GFOA Conference	0	0	0	0	0	7,500	0%	(7,500)
GFOA Reception	0	0	0	0	0	7,500	0%	(7,500)
Total - Meeting Expenses	6,597	0	0	0	6,597	64,500	10%	(57,903)

	----- QTR 1 7/1/2023 to 9/30/2023	----- QTR 2 to	---ACTUAL--- QTR 3 to	----- QTR 4 to	----- YTD 7/1/2023 to 9/30/2023	---BUDGET--- AMENDED 7/1/2023 to 6/30/2024	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
Training/Education:								
Conference Expenses	0	0	0	0	0	878,000	0%	(878,000)
School of Governmental Finance	0	0	0	0	0	114,750	0%	(114,750)
Pre Conference Seminars	0	0	0	0	0	40,000	0%	(40,000)
Leadership FGFOA	0	0	0	0	0	71,500	0%	(71,500)
Boot Camps	5,543	0	0	0	5,543	73,600	8%	(68,057)
CGFO Expenses	0	0	0	0	0	17,500	0%	(17,500)
NASBA Fees	0	0	0	0	0	2,500	0%	(2,500)
Local Chapter Support	500	0	0	0	500	15,000	3%	(14,500)
Total - Training/Education	6,043	0	0	0	6,043	1,212,850	0%	(1,206,807)
Standing Committees:								
Standing Committee Meetings	0	0	0	0	0	1,000	0%	(1,000)
All Committee Meetings@ Conference	0	0	0	0	0	7,000	0%	(7,000)
Total - Standing Committees	0	0	0	0	0	8,000	0%	(8,000)
Communication to Members:								
Postage & Mailing	55	0	0	0	55	1,000	6%	(945)
Internet Homepage	0	0	0	0	0	500	0%	(500)
Printing & Duplicating	238	0	0	0	238	3,000	8%	(2,762)
Total - Communication to Members	293	0	0	0	293	4,500	7%	(4,207)

	----- QTR 1 7/1/2023 to 9/30/2023	----- QTR 2 to	---ACTUAL--- QTR 3 to	----- QTR 4 to	----- YTD 7/1/2023 to 9/30/2023	---BUDGET--- AMENDED 7/1/2023 to 6/30/2024	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
Administrative Expenses:								
Insurance Expense	4,592	0	0	0	4,592	6,500	71%	(1,908)
List Serve	1,750	0	0	0	1,750	3,000	58%	(1,250)
Filings and Registrations	0	0	0	0	0	100	0%	(100)
Staff Travel	136	0	0	0	136	2,000	7%	(1,864)
Miscellaneous Expense	538	0	0	0	538	3,500	15%	(2,962)
Credit Card & Bank Fees	10,858	0	0	0	10,858	30,000	36%	(19,142)
Depreciation	0	0	0	0	0	200	0%	(200)
Total - Administrative Expenses	17,874	0	0	0	17,874	45,300	39%	(27,426)
<b>TOTAL EXPENSES</b>	<b>65,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,057</b>	<b>1,486,150</b>	<b>4%</b>	<b>(1,421,093)</b>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<b>241,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,228</b>	<b>(197,470)</b>	<b>(122%)</b>	<b>438,698</b>
<b>Unrestricted Net Assets, Beginning of Period</b>	<b>390,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>390,248</b>	<b>390,248</b>		
<b>Unrestricted Net Assets, End of Period</b>	<b>631,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631,476</b>	<b>192,778</b>		

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION,

## Statement of Cash Flows

For the Three Months Ended September 30, 2023

### Cash Flows From Operating Activities

Receipts from Members and Associates	310,100
Interest and Dividends	2,355
Fees Paid to Florida League of Cities	(64,700)
Payments to Vendors	<u>(722,836)</u>

**Net Cash Used by Operating Activities** **(475,081)**

### Cash Flows from Investing Activities

Proceeds from Investments	(2,125)
Purchase of Investments	<u>0</u>

**Net Cash Used by Investing Activities** **(2,125)**

**Net Decrease in Cash and Cash Equivalents** **(477,206)**

Cash and Cash Equivalents - Beginning of Period 859,512

**Cash and Cash Equivalents - End of Period** **382,306**

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

#### Provided by Operating Activities:

Increase in Net Assets	241,228
Adjustments to Reconcile Increase in Net Assets to Net Cash Used by Operating Activities:	

Decrease in Accounts Receivable	6,170
Decrease in Prepaid Expenses	5,375
Decrease in Accounts Payable	<u>(727,854)</u>

**Net Cash Used by Operating Activities** **(475,081)**

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2023 School of Governmental Finance  
For the Three Months Ended September 30, 2023

	2023 ACTUAL	2023 BUDGET	VARIANCE
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Active Member Basic	24,060	14,100	9,960
Active Member Intermediate	9,115	13,500	(4,385)
Associate Member Basic	0	730	(730)
Associate Member Intermediate	0	1,825	(1,825)
Non Member Basic	1,680	10,625	(8,945)
Non Member Intermediate	430	8,500	(8,070)
Active Member Week	46,485	33,750	12,735
Associate Member Week	550	1,725	(1,175)
Non Member Week	6,025	10,125	(4,100)
Cancellation Fees	200	0	200
Ethics Course	0	8,000	(8,000)
Late Fees	0	2,000	(2,000)
Hotel Commissions	0	5,000	(5,000)
Room Credits	0	4,000	(4,000)
<b>TOTAL REVENUES</b>	<b>88,545</b>	<b>113,880</b>	<b>(25,335)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Hospitality Suite	0	9,900	(9,900)
Refreshment Breaks	0	45,000	(45,000)
Welcome Reception	0	12,500	(12,500)
Ethics Course Expenses	0	6,000	(6,000)
Staff Travel	0	7,500	(7,500)
Internet Cafe/WIFI	0	2,500	(2,500)
Equipment Rentals	0	15,000	(15,000)
Speaker Expense	0	1,000	(1,000)
Speaker Gifts	0	2,000	(2,000)
Postage & Mailing	0	100	(100)
Printing/Duplicating	0	1,000	(1,000)
Meeting Planning Services	0	6,500	(6,500)
Welcome Bags	0	3,000	(3,000)
Insurance	0	2,000	(2,000)
Operating Supplies	0	750	(750)
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>114,750</b>	<b>(114,750)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>88,545</b>	<b>(870)</b>	<b>89,415</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2024 Annual Conference

For the Three Months Ended September 30, 2023

	<u>2024 ACTUAL</u>	<u>2024 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>OTHER REVENUE</b>			
Exhibitor Fees	0	245,000	(245,000)
Extra Tickets All Events	0	5,000	(5,000)
Golf	0	0	0
Cancellation Fees	0	2,000	(2,000)
Ethics Course Income	0	20,000	(20,000)
Room Credits	0	13,000	(13,000)
Hotel Commissions	0	44,000	(44,000)
<b>TOTAL OTHER REVENUES</b>	<b>0</b>	<b>329,000</b>	<b>(329,000)</b>
<b>REGISTRATIONS</b>			
Member Registrations	0	340,000	(340,000)
Member Late Registrations	0	0	0
Associate Registrations	0	55,000	(55,000)
Associate Late Registrations	0	0	0
Non-Member Registrations	0	40,000	(40,000)
Non-Member Late Registrations	0	0	0
<b>TOTAL REGISTRATIONS</b>	<b>0</b>	<b>435,000</b>	<b>(435,000)</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>764,000</b>	<b>(764,000)</b>
<b>EXPENSE COMPARISON</b>			
<b>INSTRUCTIONAL</b>			
Equipment Rental	0	60,000	(60,000)
Speaker per diem/honorarium	0	15,000	(15,000)
Refreshment Breaks	0	225,000	(225,000)
Tuesday Business Luncheon	0	60,000	(60,000)
Monday Lunch	0	35,000	(35,000)
<b>TOTAL INSTRUCTIONAL EXPENSE</b>	<b>0</b>	<b>395,000</b>	<b>(395,000)</b>
<b>SPECIAL EVENTS</b>			
Golf Tournament	0	0	0
Opening Ceremony	0	500	(500)
Association Night	0	75,000	(75,000)
Ethics Course Expenses	0	15,000	(15,000)
Tuesday Event	0	100,000	(100,000)
Hospitality Food, Beverages & Supplies	0	35,000	(35,000)
President's Reception	0	16,000	(16,000)
Emerging Leaders Reception	0	6,000	(6,000)
<b>TOTAL SPECIAL EVENTS EXPENSE</b>	<b>0</b>	<b>247,500</b>	<b>(247,500)</b>

	<b>2024 ACTUAL</b>	<b>2024 BUDGET</b>	<b>VARIANCE</b>
<b>SPECIAL CONFERENCE EXPENSES</b>			
Room Rate Buy Down	0	100,000	(100,000)
Host Committee	0	1,000	(1,000)
Welcome Bags	0	7,500	(7,500)
Speaker Gifts	0	3,500	(3,500)
Transportation	0	8,500	(8,500)
<b>TOTAL SPECIAL CONFERENCE EXPENSES</b>	<b>0</b>	<b>120,500</b>	<b>(120,500)</b>
<b>REGISTRATION/MAILINGS</b>			
Postage/Shipping	0	500	(500)
Printing/Duplicating	0	6,000	(6,000)
Supplies	0	2,000	(2,000)
<b>TOTAL REGISTRATION/MAILING EXPENSE</b>	<b>0</b>	<b>8,500</b>	<b>(8,500)</b>
<b>EXHIBITOR</b>			
Security	0	7,500	(7,500)
Service	0	35,000	(35,000)
<b>TOTAL EXHIBITOR EXPENSES</b>	<b>0</b>	<b>42,500</b>	<b>(42,500)</b>
<b>STAFF EXPENSES</b>	<b>0</b>	<b>15,000</b>	<b>(15,000)</b>
<b>OTHER</b>			
Insurance	0	4,000	(4,000)
Internet Cafe' - High Speed Connections	0	15,000	(15,000)
Miscellaneous	0	5,000	(5,000)
Meeting Planner Services	0	25,000	(25,000)
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>49,000</b>	<b>(49,000)</b>
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>878,000</b>	<b>(878,000)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>0</b>	<b>(114,000)</b>	<b>114,000</b>



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2023-24 CGFO

For the Three Months Ended September 30, 2023

	<b>2024 ACTUAL</b>	<b>2024 BUDGET</b>	<b>VARIANCE</b>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Renewals	4,000	6,000	(2,000)
Application Fee	750	3,000	(2,250)
Review Courses	4,860	15,000	(10,140)
Exams	3,360	14,000	(10,640)
<b>TOTAL REVENUES</b>	<b>12,970</b>	<b>38,000</b>	<b>(25,030)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Food & Beverage	0	8,000	(8,000)
Printing and Mailing	0	500	(500)
Exam Rewrite or Update	0	5,000	(5,000)
Testing Fees	0	1,000	(1,000)
Equipment Rental	0	3,000	(3,000)
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>17,500</b>	<b>(17,500)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>12,970</b>	<b>20,500</b>	<b>(7,530)</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2023-24 Leadership FGFOA

For the Three Months Ended September 30, 2023

	<b>2024 ACTUAL</b>	<b>2024 BUDGET</b>	<b>VARIANCE</b>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Registration Fees	0	19,900	(19,900)
<b>TOTAL REVENUES</b>	<b>0</b>	<b>19,900</b>	<b>(19,900)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Hotel Fee	0	20,000	(20,000)
Breaks	0	3,500	(3,500)
Lunch	0	8,000	(8,000)
Dinner	0	4,500	(4,500)
Staff Travel	0	3,000	(3,000)
Equipment Rental	0	4,000	(4,000)
Speaker Expenses and Travel	0	24,000	(24,000)
Awards	0	1,750	(1,750)
Printing/Duplicating	0	750	(750)
Meeting Planning Services	0	2,000	(2,000)
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>71,500</b>	<b>(71,500)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>0</b>	<b>(51,600)</b>	<b>51,600</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2023-24 Bootcamps

For the Three Months Ended September 30, 2023

	<u>2024 ACTUAL</u>	<u>2024 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Registration Fees	25,065	92,400	(67,335)
<b>TOTAL REVENUES</b>	<b>25,065</b>	<b>92,400</b>	<b>(67,335)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Refreshment Breaks	310	21,000	(20,690)
Lunch	1,551	17,500	(15,949)
Staff Travel	645	2,500	(1,855)
Equipment Rentals	0	7,000	(7,000)
Speaker Expense	3,037	21,000	(17,963)
Printing/Duplicating	0	2,100	(2,100)
Room Rental	0	2,500	(2,500)
<b>TOTAL EXPENSES</b>	<b>5,543</b>	<b>73,600</b>	<b>(68,057)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>19,522</b>	<b>18,800</b>	<b>722</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Supplemental Information

For the Three Months Ended September 30, 2023

### Accounts Receivable:

Registration Fees	1,760	Boot Camp
<b>Total Accounts Receivable</b>	<u><u>1,760</u></u>	

### Deposits:

#### Current:

Hilton Hotels	2,500	2024 Annual Conference
The Veranda	50	SOGF BOD Dinner

#### Non-Current:

Diplomat Hotel	1,500	2025 Annual Conference
----------------	-------	------------------------

<b>Total Deposits</b>	<u><u>4,050</u></u>
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### Accounts Payable:

Members	2,380	Refunds
Vendors	6,598	Various
FLC	4,422	Fees and Expenses

<b>Total Accounts Payable</b>	<u><u>13,400</u></u>
-------------------------------	----------------------

### Miscellaneous Expense:

Hi Touch	48	Supplies
HootSuite	<u>490</u>	Social Media Account

<b>Total Miscellaneous Expense</b>	<u><u>538</u></u>
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# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### President

Frank DiPaolo

###### President-Elect

Rip Colvin

###### Secretary/Treasurer

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Local Chapter Support

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

**Objective:** To provide FGFOA Local Chapters with additional administrative services in a cost-effective manner.

**Background:** There are currently 13 local chapters around the state that administer their chapters totally autonomously, having separate bank accounts and accessing the Wild Apricot management software to collect dues, register for events, and send out information. This system is currently being used successfully by most chapters. Chapters are having issues with banking and transitioning signatories when board members change due to the Patriot Act and the need for Social Security Numbers (SSNs). Volunteer members are reluctant to use their SSNs for the local chapter accounts.

**Administrative Proposal:** All local chapters will bank with Capital City Bank Group (CCBG), with each chapter having their own separate bank account. The FGFOA banks with CCBG and can assist in the transition of signatories when board members change. Local Chapters would still be responsible for reconciling their monthly bank statements and providing annual financial statements.

The FGFOA would handle the rest of local chapter administration, including memberships and dues/event fee collection. Local chapters would no longer use Wild Apricot, and the administration would be facilitated through the FGFOA's membership portal, and local chapter registration would be handled at the same time that members register for FGFOA membership. All dues and event fees will be deposited into chapter bank accounts. All programming of events and communications to local chapter members would be generated and distributed by FGFOA staff, at the direction of the local chapters. FGFOA staff will send out CPE certificates for live/web-based local educational sessions. Presidents could send E-bulletins to their chapter (notifying members of upcoming meetings) by completing an online request form. FGFOA staff will also manage each chapter's webpage on the FGFOA website.

#### **Recommended Action:**

For review

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

**Paul Shamoun**

January 4, 2024

**Date**



## FGFOA Local Chapter Event Request Form

NOTE: This form must be submitted at least 60 days prior to a scheduled event.

### Local Chapter Information

Choose Your FGFOA Local Chapter \*

Local Chapter President Name \*

### Event Details

Name of the Event

Description of the event for promotional materials

**Date of the Event****Beginning Time****Ending Time****Address of the Event**

State



Zip Code

**Date to OPEN registration****Date to CLOSE registration****Is there a maximum number of attendees?**☐ Yes ☒ No**What is the maximum number of attendees?****Cost to attend****On Site Point of Contact****Name**

First

Last

**Phone****Email****CPE****Do you need CPE approval for this event?**☒ Yes ☐ No**Do you have the CPE request form?**☒ Yes ☐ No

**[CLICK HERE](#) to download the CPE request form. FGFOA staff will submit to DBPR for approval on your behalf.**

**Number of CPE to be awarded:**

*This can be awarded in full and half increments*

**Type of CPE to be awarded: \***

**Do you know What type of CPE it should be?**

☐ Yes ☒ No

a) **Accounting and Auditing:** The accounting and auditing category is narrowly limited to include only courses on accounting and financial reporting subjects, professional pronouncements of authoritative accounting principles issued by the standard-setting bodies and any other related subject generally classified within the accounting discipline. Accounting and auditing subjects consist of:

- 1) accounting related subjects or courses including, but not limited to, financial accounting and accounting for specialized industries
- 2) auditing related subjects including but no limited to general auditing theory and practice, auditing for specialized industries, and audit applications to computers and information systems.

Additional examples of accounting and/or auditing are: annual updates of accounting and/or auditing; assurance services that relate to standards for attest engagements; auditing financial statements, operations systems and programs; compilation and review; financial statement disclosure; fraud detection; international accounting; professional pronouncements (APB, FASB, GAAP, GAAS, GASB, SAS, SSARS); review of Internal and Management controls.

b) **Technical Business:** this category is broad, including courses on taxation, general business, and management advisory services. Technical business subjects consist of:

- 1) taxation
- 2) management services and management advisory services
- 3) general business including, but no limited to, economics; business law; production or operational systems; marketing, finance, quantitative applications in business and business policy; and computer and information systems without audit applications.

Additional examples of technical business courses are: accounts payable/accounts receivable; budgeting and asset management; business valuation; computer programming or use of software package; financial planning; fraud prevention; general ledge; law (business related); management of an accounting practice; pension plan administration, personal financial planning, planning and control systems, real estate principles, specialized industries (banking, healthcare, insurance, etc); tax shelters and investments.

c) **Behavioral:** this category includes courses on oral and written communications, the social environment of business, and administration of an accounting practice. Examples of behavioral subjects are: effective speaking, employee supervision, human resources, leadership and motivation, management by objectives, speed-reading and time management.



**Completed CPE Request Form**Upload

or drag files here.

You can upload a completed CPE request form and agenda here or you can email it directly to [jwalker@flcities.com](mailto:jwalker@flcities.com).

**Questions/Comments:****Name of Person Submitting This Form****Person Submitting This Form****Phone****Email**

**NOTE: This form must be submitted at least 60 days prior to a scheduled event.**

**Signature**[draw](#) typeSubmit



## **FGFOA Local Chapter Event**

The FGFOA Big Bend Chapter will host their

**Quarterly Meeting**  
at

**Sittig Hall**

**301 S Bronough Street, Suite 2**

**Tallahassee, Florida 32302**

on

**Friday, March 15, 2024**

**From 8:00 am to 2:00 pm**

This will be our first quarterly event for 2024. We will be asking for nominations for the Board of Directors.

The cost to attend this event is **\$15** per registrant.

You will earn a total of **2 AA - Accounting and Auditing CPE** for attending. The CPE certificate will be emailed directly to you within 3 weeks of the event completion.

Register early as seating is limited.  
**Registration will close on 3/1/2024.**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** FGFOA Sponsorship

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

At the past few Board meetings, the Board has discussed the possibility of Sponsorships for the annual conference. Staff has put together a sponsorship program as outlined below.

**SPONSOR FEES/DETAILS (Exhibiting is not required to participate as a sponsor; sponsor fee is non-refundable)**

#### **Titanium Sponsor – \$10,000.00 (Limit 1)**

Six full conference registrations

Two Premium booths

Three additional tickets to Tuesday evening's event at Gulfstream Park

Pre and post-conference attendee lists with physical mailing addresses

Top billing of signage/recognition throughout the conference (meeting rooms, at-a-glance program, mobile app)

Mention of company at Opening General session & Tuesday Business lunch

Link to your website on the official conference mobile app

Four additional sponsor name badges (for exhibit hall access only and all food functions within the exhibit hall)

#### **Platinum Sponsor – \$5,000.00 (Limit 2)**

Three full conference registrations

Three additional tickets to Tuesday evening's event at Gulfstream Park

Pre and post-conference attendee lists with physical mailing addresses

Top billing of signage/recognition throughout the conference (meeting rooms, at-a-glance program, mobile app)

Link to your website on the official conference mobile app

Four sponsor name badges (for exhibit hall access only and all food functions within the exhibit hall)

#### **Gold Sponsor – \$2,500.00 (Limit 5)**

Two full conference registrations

Pre and post-conference attendee lists with physical mailing addresses

Prominent signage/recognition throughout the conference (meeting rooms, at-a-glance program, mobile app)

Link to your website on the official conference mobile app

Four sponsor name badges (for exhibit hall access only and all food functions within the exhibit hall)

#### **Silver Sponsor – \$1,000.00 (Limit 10)**

Pre and post-conference attendee lists with physical mailing addresses

Signage/recognition throughout the conference (meeting rooms, at-a-glance program, mobile app)

Link to your website on the official conference mobile app

Two sponsor name badges (for exhibit hall access only and all food functions within the exhibit hall)

**Recommended Action:** Review and approval

Paul Shamoun

January 5, 2024

Date



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

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Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Showstoppers

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

Attached is the Showstoppers Event Cancellation Insurance Quote for the 2024 Annual Conference and 2024 SOGF. The policy offers several options including Limited, Extended and Full Terrorism coverage. Premiums range from \$4,400 - \$5,400. Historically, the Board has chosen the full terrorism policy.

#### **Recommended Action:**

For review and Approval

---

**Paul Shamoun**

---

January 12, 2024

**Date**



*Affinity Nonprofits*  
2001 K Street, NW, Suite 625 North  
Washington, DC 20006  
(800) 432-7465 [asaeinsurance@affinitynonprofits.com](mailto:asaeinsurance@affinitynonprofits.com)

11/16/2023

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

Phone (850) 701-3688  
Email [jwalker@flcities.com](mailto: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 coverage including, but not limited to the following: Adverse Weather • Labor Disputes • Reduced Attendance • Earthquakes • Non-Appearance of a Speaker • Adverse Weather Coverage for Golf Events and Hole-In-One • Venue Requisition • Public Relations Expenses • Terrorism Options including Venue Damage Coverage up to 12 months prior to the Event • Personal Property and 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.**

Premium is due upon binding, but no later than five business days from the inception of the policy. Please make the check payable to: **Affinity Nonprofits**. **This quotation is valid through 12/01/2023.** If you have any questions, please contact our office.

Sincerely,  
Seth Fleischer  
Underwriting Professional II  
(202) 429-8532  
[seth.fleischer@affinitynonprofits.com](mailto:seth.fleischer@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>
2024 FGFOA Annual Conference Hollywood, FL 05/18/2024 to 05/22/2024 Limit: \$878,000	\$3,073	\$3,775	\$3,951
2024 School of Governmental Finance St. Augustine, FL 10/20/2024 to 10/25/2024 Limit: \$114,750	\$1,377	\$1,469	\$1,492



## Order Form

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

<u>Premium Summary:</u>	<u>Surplus Lines</u>	<u>Premium</u>	<u>Select One</u>
<b>Option A: (Limited Terrorism)</b>			
Surplus lines tax	\$221.56	\$4,450.00	
Surplus lines fees	\$2.69		
Other fees	\$0.00		<input type="checkbox"/>
RPG fees	\$35.00		
<b>Total</b>		<b>\$4,709.25</b>	
<b>*Option B: (Extended Terrorism and TRIA)</b>			
Surplus lines tax	\$260.78	\$5,244.00	
Surplus lines fees	\$3.17		
Other fees	\$0.00		<input type="checkbox"/>
RPG fees	\$35.00		
<b>Total</b>		<b>\$5,542.95</b>	
<b>*Option C: (Full Terrorism)</b>			
Surplus lines tax	\$270.61	\$5,443.00	
Surplus lines fees	\$3.29		
Other fees	\$0.00		<input type="checkbox"/>
RPG fees	\$35.00		
<b>Total</b>		<b>\$5,751.90</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. Premium is due upon binding, but no later than five business days from the inception of the policy.**

**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

*\*By signing this Order Form you acknowledge the premium for this policy is fully earned upon binding and nonrefundable under the terms of the Showstoppers policy wording.*



**Florida Government Finance Officers Association, Inc.**  
**2023-2024 Board of Directors**  
**Executive Director Agenda Item**

**2023-2024  
BOARD OF DIRECTORS**

**OFFICERS**

**President**

Frank DiPaolo

**President-Elect**

Rip Colvin

**Secretary/Treasurer**

Nicole Gasparri

**DIRECTORS**

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Membership Report

**Executive Summary, Explanation or Background:**

Membership Paid	01/03/2024	01/17/2023	06/30/2023
<b>Government:</b>	2,222	2,172	2,504
<b>Associate:</b>	184	221	301
<b>Lifetime/Retired:</b>	35	32	34
<b>Student:</b>	15	10	9
<b>Total:</b>	2,456	2,435	2,848

**CGFO**

**Total Number: 617**

**Applications: 351**

**Recommended Action:**

For review

**Paul Shamoun**

January 3, 2024

**Date**



**FGFOA Listserve Report October 1, 2023 thru January 3, 2024**

<b><u>List Title</u></b>	<b><u>Number of Subscribers</u></b>
Accounting, Auditing & Financial Reporting	632
Budgeting	547
Debt & Treasury	384
Financial Administration	576
Hurricane Ian	53
Personnel & Payroll	370

**Accounting & Auditing**

[Accounting Software RFP](#) (2 Messages)  
[ARPA Interest Income](#) (2 Messages)  
[Best Practices for Asset Additions/ Disposals](#) (1 Message)  
[Capital Replacement Plan](#) (1 Message)  
[Comprehensive Report of Governance Policies](#) (1 Message)  
[CRA](#) (1 Message)  
[Debt management policy](#) (1 Message)  
[Emergency Plan](#) (2 Messages)  
[EMS and Bad Debt Policy](#) (2 Messages)  
[Fleet Mtc.](#) (1 Message)  
[GASB 96 Software](#) (9 Messages)  
[GASB96](#) (1 Message)  
[Impact Analysis Template](#) (1 Message)  
[Lien Search Company](#) (2 Messages)  
[Sales Tax Exemption on Chemicals](#) (6 Messages)  
[Sept yearend help](#) (2 Messages)  
[Statcal Section of the ACFR](#) (5 Messages)  
[TeamMate+ for Internal Audit](#) (1 Message)  
[XBRL Reporting](#) (1 Message)

**Budgeting**

[Budget / Finance Department Org Chart](#) (2 Messages)  
[Certifications](#) (3 Messages)  
[Electronic Check Signing](#) (13 Messages)  
[Purchasing Policy Update Request](#) (2 Messages)  
[\[EXTERNAL SENDER\] - Electronic Check Signing](#) (1 Message)  
[\[EXTERNAL:CAUTION!\]- Electronic Check Signing](#) (1 Message)  
[\[EXTERNAL\]Electronic Check Signing](#) (2 Messages)

**Debt & Treasury**

[Debt management policy](#) (1 Message)

## **Financial & Administration**

[Bid and Performance Bonds](#) (2 Messages)  
[Budget / Finance Department Org Chart](#) (3 Messages)  
[Debt management policy](#) (2 Messages)  
[Financial plans](#) (1 Message)  
[Franchise fees for utilities](#) (4 Messages)  
[Grants Administration Manual/Policies](#) (1 Message)  
[Interview Questions for Assistant Finance Director](#) (1 Message)  
[Interviews to Date of Hire](#) (2 Messages)  
[Inventory Policy](#) (1 Message)  
[Lien Search Company](#) (1 Message)  
[Military Pay and making whole.](#) (2 Messages)  
[Paylocity](#) (3 Messages)  
[Purchasing Card Information](#) (2 Messages)  
[RFQ for Historic Preservation Architect Services](#) (2 Messages)  
[Sanitation/Solid Waste Rates](#) (4 Messages)  
[Vehicle tracking](#) (2 Messages)  
[\[EXTERNAL\]Franchise fees for utilities](#) (1 Message)

## **Hurricane Ian**

No Messages

## **Personnel & Payroll**

[Maternity and parental leave policy](#) (4 Messages)  
[payments to employees under 26 USC 139](#) (1 Message)  
[Performance Management System](#) (1 Message)  
[Performance Measures](#) (1 Message)  
[Professional Position Pay Comparisons](#) (1 Message)  
[Salary range](#) (8 Messages)  
[Working two different positions - same work week](#) (2 Messages)  
[\[EXTERNAL:CAUTION!\]- Salary range](#) (1 Message)



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Investment Report

**Executive Summary, Explanation or Background:**

Certificates of Deposit

<u>Purchased</u>	<u>Bank</u>	<u>Amount</u>	<u>APY</u>	<u>Term</u>	<u>Maturity Date</u>
02/23/2023	Capital City Bank	\$256,471.92	3.32%	12 months	02/22/2024
<b>Money Market Account</b>					
	Vanguard	\$17,765.80			
	TOTAL	\$274,237.72			

#### **Recommended Action:**

For review

**Paul Shamoun**

January 4, 2024

**Date**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Meeting Planning

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

###### **President-Elect**

Rip Colvin

###### **Secretary/Treasurer**

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##### DIRECTORS

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Missy Licourt

Rebecca Shnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 12, 2024

**Title of Item:** Future Annual Conference and SOGF Locations

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

Discussion regarding future Annual Conference and SOGF Locations

#### **Recommended Action:**

For review

*Melanie Howe*

**Melanie Howe, Meeting Planning**

January 3, 2024

**Date**

# Date and Event Location History

Date	Annual Conference	SOGF
2015	Diplomat Beach Resort, Hollywood	PGA National Resort Palm Beach Gardens Florida
2016	World Center Marriott, Orlando	Sanibel Harbour Marriott Resort and Spa
2017	Diplomat Beach Resort, Hollywood	Omni Jacksonville Hotel
2018	World Center Marriott, Orlando	PGA Resort and Spa, Palm Beach Gardens
2019	Diplomat Beach Resort, Hollywood	Hilton Sandestin Beach Golf Resort & Spa
2020	Video	Video
2021	Video	Daytona Shores Oceanfront Resort
2022	Rosen Shingle Creek, Orlando	Video
2023	Rosen Shingle Creek, Orlando	Luminary, Fort Myers
2024	Diplomat Beach Resort, Hollywood	Renaissance World Golf Village, St. Augustine
2025	Diplomat Beach Resort, Hollywood	TBD

# Florida Government Finance Officers Association, Inc.

## 2023-2024 Certification Committee

### Agenda Item



2023-2024

#### CHAIRPERSON

Mary-Lou Pickles

#### BOARD LIAISON

Missy Licourt

#### STAFF LIAISON

Karen Pastula

#### COMMITTEE MEMBERS

Jeremy Baker  
Dee Dee Beaver  
Kelly Bennett  
Rebecca Bowman  
Teri Butler  
Kathleen Campbell  
Sondra Collamore  
Ginny Cox  
Sarah Graber  
Ann Harris Wynter  
Natalie Hinger  
Carlisha Jenkins  
Linda Logan-Short  
Shernett Lee  
Karin Lu  
Stephanie Loven  
Karen Malcolm  
Robert Miller  
Tanra-Lee Milson  
Susan Nabors  
Michael Perry  
Olga Rabel  
Lilya Sablukova  
Alicia Sheffield  
Scott Simpson  
Kelly Strickland  
Todd Taylor  
Lawanda Washington  
Allen Weeks  
Denese Williams

**Meeting Date:** January 12, 2024

**Title of Item:** Certification Committee Report

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

The Certification Committee met on December 13, 2023, to discuss progress on subcommittee activities as follows:

1. Applications & Renewals: Thirty-five new applications have been received to date this year and no applications were denied. Seventy-five CGFO renewals have been selected for random audit. Subcommittee members will make a recommendation after completion of the audit whether or not 25% is still correct percent to audit.
2. Exam Questions: Subcommittee members are on schedule to have their review of Version "A" Exams completed and available in January for the roll-out of the online exams.
3. Exam & Review Sessions: As a result of the October Exams, there are 10 new CGFOs. Congratulations to our newest CGFOs (Including Melissa Burns) have been posted on the website.
4. Special Projects: Contract with ASC has been signed. An E-Bulletin to introduce the new platform should go out in January once all the details of the process are known. Online, on-demand testing will be open in January and February with the existing test bank. Currently working with UGA to expand the test bank with new questions to include application of the concepts. New questions and presentations should be completed in early March and will be validated by subcommittee members. We plan to schedule a live webinar in March to cover the new material.

#### **Recommended Action:**

For information only, no action needed.

Mary-Lou Pickles

Name

December 28, 2023

Date

# Florida Government Finance Officers Association, Inc.

## 2023-2024 Certification Committee

### Agenda Item



2023-2024

#### CHAIRPERSON

Mary-Lou Pickles

#### BOARD LIAISON

Missy Licourt

#### STAFF LIAISON

Karen Pastula

#### COMMITTEE MEMBERS

Jeremy Baker  
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Tanra-Lee Milson  
Susan Nabors  
Michael Perry  
Olga Rabel  
Lilya Sablukova  
Alicia Sheffield  
Scott Simpson  
Kelly Strickland  
Todd Taylor  
Lawanda Washington  
Allen Weeks  
Denese Williams

**Meeting Date:** January 12, 2024

**Title of Item:** Guidelines On-Demand Online Testing

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

At the October 18, 2023 meeting the Board reviewed the committee's recommendations for the new CGFO platform and requested additional information be included in the guidelines. Attached are the proposed Guidelines for On-Demand Online Testing. Highlights of the guidelines include:

- Testing is open 24 / 7 on the first two-months of each quarter, if a candidate fails one of the parts, they have to wait until the next quarter to retake that exam.
- Candidates have three years to pass all five parts (currently they have five years).
  - Candidates with 2 ½ years or more in the program will be Grandfathered-In and will have 5 years to pass all five-parts.
  - Approved candidates with less than 2 ½ years in the program, will have their timeframe to complete reduced from 5 to 4 years.
- Online test takers will receive their test results upon completion of their exam with the qualifier that the scores are pending review by the Certification Committee and their official test results will be received in 3 to 5 business days.
- Candidates taking their tests online with in-person proctoring will receive their official test results in 3 to 5 business days.

#### **Recommended Action:**

Board approval of the Guidelines for On-demand / Online Testing.

*Mary-Lou Pickles*

Name

December 28, 2023

Date



# **Florida Government Finance Officers Association**

## **Certification Committee**

### **Guidelines for On-demand / Online Testing**

1. Testing is open 24 /7 on the following on/off quarterly schedule:
  - 1<sup>st</sup> Quarter: January – Open  
February – Open  
March - Closed
  - 2<sup>nd</sup> Quarter: April – Open  
May – Open  
June - Closed
  - 3<sup>rd</sup> Quarter: July – Open  
August – Open  
September – Closed
  - 4<sup>th</sup> Quarter: October – Open  
November – Open  
December – Closed
2. Candidates are allowed to take anywhere between one and five parts during the two open months each quarter.
3. If a candidate fails one of the parts, they cannot retake that part until the next quarter i.e., a candidate is only allowed to take each unique part four (4) times per year.
4. A candidate must pass all five parts by the end of February each year to be eligible for the CGFO of the Year Award. Certificates earned after that, will be eligible for the Award the following year. This allows enough time for the candidate to be determined and the plaque ordered prior to the Annual Conference.
5. A candidate has three (3) years to pass all five parts. If they do not earn their CGFO certificate within that period, they will have to reapply to the program and retake all five parts. Candidates who were accepted into the program prior to October 31, 2023, will transition from the five-year to the three-year limit based on their time in the Program as follows:
  - Greater than 2 ½ years: Grandfather In with no change





# **Florida Government Finance Officers Association**

## **Certification Committee**

### **Guidelines for On-demand / Online Testing**

- Approved candidates up to 2 ½ years: Reduce from 5 years to 4
  - Applications as of November 1, 2023: New 3-year
6. Candidates who earn their certification during a quarter, will be recognized the following quarter on the FGFOA website.
  7. Candidates taking their tests online with remote proctoring will be notified upon completion of their exams if they received a passing score with the following message:
    - Congratulations, pending a review by the Certification Committee, you achieved a passing score on this Exam. You will receive your official test results in 3 to 5 business days.
  8. Candidates taking their tests online with remote proctoring will be notified upon completion of their exams if they did not receive a passing score with the following message:
    - Sorry, pending a review by the Certification Committee, your score was less than 74.5%. You will receive your official test results in 3 to 5 business days.
  9. Candidates taking their tests online with in-person proctoring will receive their official test results in 3 to 5 business days.

# Florida Government Finance Officers Association, Inc.

## 2023-2024 Certification Committee

### Agenda Item



2023-2024

#### CHAIRPERSON

Mary-Lou Pickles

#### BOARD LIAISON

Missy Licourt

#### STAFF LIAISON

Karen Pastula

#### COMMITTEE MEMBERS

Jeremy Baker

Dee Dee Beaver

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Susan Nabors

Michael Perry

Olga Rabel

Lilya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Todd Taylor

Lawanda Washington

Allen Weeks

Denese Williams

**Meeting Date:** January 12, 2024

**Title of Item:** CGFO Review Session / Webinar Fees

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

At the last Board meeting it was discussed that the current fee for in-person Review Sessions is not adequate to cover the rising costs of food at the hotels. Members reviewed the 2023 registration fees for the sessions at the School of Governmental Finance as a comparable pricing guide. The cost per 4 CPEs for the Basic session is \$57 and \$68.75 for the Advanced session, which averages out to \$62.22 per 4 CPEs supporting a \$60 fee for a four-hour review session.

As we move forward with on-demand testing for CGFO candidates, we also need to consider adding on-demand Review Sessions (webinars). The last three webinars were recorded and are available for candidates to view. Updated live webinars would be scheduled as appropriate to remain current with new questions and outdated materials; and would be made available for on-demand viewing. Balancing the current fee for one-time only live webinars along with the fees for in-person Review Sessions, members propose a \$40 fee that would provide unlimited access to the webinar for one year (access would be protected).

#### **Recommended Action:**

1. Board approval to increase the fees for in-person Review sessions to \$60 each to include breakfast and snacks.

2. Board approval to increase fees for CGFO Webinars to \$40 each to include unlimited, on-demand access for one year.

Mary-Lou Pickles

Name

December 28, 2023

Date



# Florida Government Finance Officers Association, Inc.

**2023-2024**  
**CHAIRPERSON**  
Sarah Simpson  
**BOARD LIAISON**  
Bill Spinelli  
**STAFF LIAISON**  
Jill Walker

## 2023-2024 Conference Program Committee

### Agenda Item

#### **COMMITTEE MEMBERS**

George Barbar  
Robert Broline  
Kylie Chiavuzzi  
Cormac Conahan  
Christine Davis  
Julie Davis  
Matt Freitas  
Damen Grant  
Elmira Khatypova  
Peta-Gay Lake  
Jeffrey Larson  
Kathleen Lee  
Tiffany Lewis  
Branden Lopez  
Racquel Lopez  
Marcia Mack  
Dean Mead  
Wayne Meyer  
Alexandra Mitchell  
Tiffany Neely  
Annette Payne  
Michele Pellino  
Michael Quesada  
Farah Rajaei  
Jim Rizzo  
Jamie Roberson  
Daniela Russell  
Benjamin Salz  
Wilbert Santos  
Kate Smith  
Robert Smith  
Cindy Speece  
Brianna Stack  
Caroline Sturgis  
Ja'Vonta Swinton  
Jonathan Tapp  
Sophia Taylor  
Allison Teslia  
Darrel Thomas  
Kristin Thompson  
Angela Votaw  
Patricia White  
Jacqueline Whyte  
Tori Unseth

**Meeting Date:** January 12, 2024

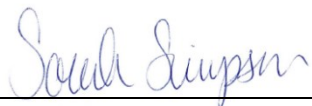
**Title of Item:** 2024 Annual Conference Program Draft

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

Attached please find the 2024 Annual Conference Program Schedule of Classes Draft.

#### **Recommended Action:**

The Board review the current schedule and provide any suggestions and/or guidance regarding the class offerings.

  
\_\_\_\_\_  
Name

01/03/2024  
Date

2024 FGFOA Conference Program  
May 18 - 22, 2024 | Diplomat Beach Resort | 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 (to be flagged "Tech")
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Saturday May 18, 2024

8:00 AM to 9:40 AM			<b>Title:</b> Growth of a Leader  <b>Date:</b> Saturday May 18, 2024 <b>Time:</b> 8:00-9:40 am <b>Topic:</b> How to expand knowledgebase and transition to a leadership role from a worker bee- are you ready? How do you tell if your staff is ready? How do you properly prepare your staff and groom the successor?  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Ray Baker Director, Miami-Dade Public Library System	<b>Title:</b> Investment Policies Best Practice  <b>Date:</b> Saturday May 18, 2024 <b>Time:</b> 8:00-9:40 am <b>Topic:</b> Discussion will focus on investment policies best practices; why and how to implement them.  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Jeffery T. Larson President, Larson Consulting Services, LLC	
			<b>Moderator:</b>	<b>Moderator:</b>	
			<b>Title:</b> Habits for Successful Leadership: Emotional Intelligence Tops the List!  <b>Date:</b> Saturday May 18, 2024 <b>Time:</b> 10:00-11:40 am	<b>Title:</b> Economic Update  <b>Date:</b> Saturday May 18, 2024 <b>Time:</b> 10:00-11:40 am	

2024 FGFOA Conference Program  
May 18 - 22, 2024 | Diplomat Beach Resort | 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 (to be flagged "Tech")
10:00 AM to 11:40 AM			<p><b>Topic:</b> Of course, emotional intelligence is important! And of course, there is a benefit to high EI in the world of work. But what does that mean exactly? Why are leaders making decisions driven by emotional intensity? No two people experience the same emotions. As a result, employees respond to situations in different ways. Yet emotional intelligence is responsible for roughly 58% of productivity! Employees with high EQ are 127 times more productive! In this session, you will learn about emotional intelligence, why it's difficult and how there is a very big need for human skills now more than ever. Develop the skills and learn actionable tips you need now for leadership now and beyond 2025.</p> <p><b>CPE:</b> 2.0 Hours () <b>Speaker:</b> <b>Trina Pulliam</b> President, Trinovations</p>	<p><b>Topic:</b> This session will cover an economic update overview of the world.</p> <p><b>CPE:</b> 2.0 Hours () <b>Speaker:</b> <b>Richard Pengelly, CFA, CIMA, CTP</b> Managing Director, PFM Asset Management</p>	
			<b>Moderator:</b>	<b>Moderator:</b>	

2024 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 (to be flagged "Tech")
1:00 PM to 2:40 PM			<p><b>Title:</b>           <b>Adaptation of Leadership Styles</b></p> <p><b>Date:</b>           Saturday May 18, 2024 <b>Time:</b>           1:00-2:40 pm <b>Topic:</b>           Understanding the nuances of your workplace environment and culture will help guide your approach to leading the team. Leaders need to adapt their leadership style to the changing work environment. This session will focus on how to accomplish this.</p> <p><b>CPE:</b>           2.0 Hours () <b>Speaker:</b>       <b>Daniel Alfonso</b> VP Facilities &amp; Public Safety, Nova Southeastern University  <b>J.C. Jimenez, ICMA-CM</b> City Manager, City of Miami Springs</p>	<p><b>Title:</b>           <b>The "Short" &amp; "Long" of Investments</b></p> <p><b>Date:</b>           Saturday May 18, 2024 <b>Time:</b>           1:00-2:40 pm <b>Topic:</b>           Discussion in this session with focus on investment considerations for both the operating and long-term portfolios.</p> <p><b>CPE:</b>           2.0 Hours () <b>Speaker:</b>       <b>John Grady</b> Managing Director and Partner of Investment Advisory Services, Public Trust Advisors</p>	
			<b>Moderator:</b>	<b>Moderator:</b>	
3:00 PM to 4:40 PM			<p><b>Title:</b>           <b>Building &amp; Sustaining Highly Effective Teams</b></p> <p><b>Date:</b>           Saturday May 18, 2024 <b>Time:</b>           3:00-4:40 pm <b>Topic:</b>           Bridging the generational gap is vital in today's workplace as a new generation of employees join your organization. Do motivations change between different generations? How do you build and sustain highly effective teams across generations?</p> <p><b>CPE:</b>           2.0 Hours () <b>Speaker:</b>       <b>Fernando Casamayor</b> Chief Financial Officer/Assistant City Manager, City of Doral</p>	<p><b>Title:</b>           <b>Measuring &amp; Communication Performance</b></p> <p><b>Date:</b>           Saturday May 18, 2024 <b>Time:</b>           3:00-4:40 pm <b>Topic:</b>           How to measure your agencies investment performance, does the investment align with your organizations strategic plan and how to communicate performance to elected officials and other stakeholders.</p> <p><b>CPE:</b>           2.0 Hours () <b>Speaker:</b>       <b>John M. Burford</b> Investment Analysts, Palm Beach County Clerk &amp; Comptroller</p>	
			<b>Moderator:</b>	<b>Moderator:</b>	

2024 FGFOA Conference Program  
May 18 - 22, 2024 | Diplomat Beach Resort | 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 (to be flagged "Tech")
Sunday May 19, 2024					
First Time Attendees 11:00am - 11:45am					
FGFOA Chapter President's Roundtable 12:00pm - 12:45pm					
1:00 PM to 2:40 PM	<b>Title:</b> GASB Update - When is Enough, Enough?  <b>Date:</b> Sunday May 19, 2024 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> This session will include the latest news from the Governmental Accounting Standard Board (GASB) and provide answers to address public confusion about current pronouncements. Included in this session discussion is the new GASB Reporting Model.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Alan Skelton, CPA Director, Research and Technical Activities Governmental Accounting Standards Board	<b>Title:</b> Procurement Strategies  <b>Date:</b> Sunday May 19, 2024 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> This session will provide an overview of the various procurement methods, including Request for Bids, Request for Proposals, Sole Source/Single Source, Piggybacks, Co-operatives, etc. It will also provide insight on how to document the procurement method to enforce compliance Florida Statutes and agency policies while ensuring financial planning/budgets are adhered to.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Althea Pemsel Procurement Supervisor, City of Coconut Creek  Linda Jeethan Procurement Manager, City of Coconut Creek	<b>Title:</b> Be in the Know- The Role of the Different Health Accounts  <b>Date:</b> Sunday May 19, 2024 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> Understanding the benefits of HSA, HRA, and FSA programs to your employees; and discussion on how these plans are used effectively in employee benefit programs to meet both employer and employee needs.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Kate Grangard Managing Director - National Public Entities Practice, Gehring Group		
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		

2024 FGFOA Conference Program  
May 18 - 22, 2024 | Diplomat Beach Resort | 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 (to be flagged "Tech")
3:00 PM to 4:40 PM	<b>Title:</b> GASB Hot Topics  <b>Date:</b> Sunday May 19, 2024 <b>Date:</b> 3:00-4:40 pm <b>Topic:</b> This session will cover the major accounting and financial reporting issues associated with implementing GASB 87 & GASB 96.  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Alan Skelton, CPA Director, Research and Technical Activities Governmental Accounting Standards Board	<b>Title:</b> Which Retirement Plan is Right?  <b>Date:</b> Sunday May 19, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> This session will provide a comprehensive understanding of the various types of retirement plans available in the public sector. It provides insights into the key features, benefits, and considerations associated with different retirement plans, as well as the long-term financial implications of each type of plan on a government agency. It will also discuss the agency's fiduciary responsibility for each type of plan. This session will also touch on what Finance Professionals themselves should consider when planning for retirement as the workplace is losing many to retirement.  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> James J. Rizzo, ASA, MAAA Senior Consultant and Actuary, Gabriel, Roder, Smith & Company			<b>Title:</b> Cybersecurity - From threats to mitigation and protection  <b>Date:</b> Sunday May 19, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> It's not a matter of if, but when, your network will be impacted by a cyber incident - how can your organization mitigate the disruption to vital services a cyber incident can cause, safeguard financial data, and explore best practices for securing financial systems and preventing data breaches?  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Paul Jones Chief Information Officer, City of West Palm Beach
	<b>Moderator:</b>	<b>Moderator:</b>			<b>Moderator:</b>
	Association Night				



2024 FGFOA Conference Program  
May 18 - 22, 2024 | Diplomat Beach Resort | 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 (to be flagged "Tech")
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Monday May 20, 2024

Opening General Session 8:00am - 9:40am

10:00 AM to 11:40 AM	<b>Title:</b> Introduction to Governmental Accounting & Best Practices  <b>Date:</b> Monday May 20, 2024  <b>Time:</b> 10:00-11:40 am <b>Topic:</b> Are you new to the governmental arena? This session covers the basics of governmental accounting and reporting in today's environment. It will review the unique aspects of the governmental environment, recognize the financial reporting structure used by governments, and review the basic differences between commercial and governmental accounting and why these differences exist. Additionally, best practices for accounting procedures for governmental agencies, including the Clerk's Offices will be addressed.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Andrew Fierman, CPA Partner, Caballero, Fierman, Llerena & Garcia LLP		<b>Title:</b> "Yes We Can!"  <b>Date:</b> Monday May 20, 2024  <b>Time:</b> 10:00-11:40 am <b>Topic:</b> Women in Leadership: Balancing act, struggles, skill sets needed, successes & how to inspire and support other women and the next generation to do great things.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Cathy Burgos Director, Miami-Dade County Juvenile Services Department  Lourdes Gomez Director, Miami-Dade County Regulatory & Economic Resources Department  Karyn Cunningham Mayor, Village of Palmetto Bay  Ofelia Tamayo Director, Miami-Dade County Audit & Management Services Department	<b>Title:</b> Self-Funded Health Plan Strategies & Considerations for Employers  <b>Date:</b> Monday May 20, 2024  <b>Time:</b> 10:00-11:40 am <b>Topic:</b> This session will provide an overview of self-insured health insurance, program strategies to consider, best practices and important compliance requirements related to self-insured health plans.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Alison Pool, ASA, MAAA Senior Consulting Actuary Wakely  Scot Grooms, CEBS President/CEO, Grooms Benefits  Dan Ross President, Med-Vision, LLC	<b>Title:</b> Technology and the Future of Public Finance  <b>Date:</b> Monday May 20, 2024  <b>Time:</b> 10:00-11:40 am <b>Topic:</b> How artificial intelligence may affect the future of public finance, from financial reporting, risk management, and beyond. Discussion will also include understanding the potential applications of AI, RPA and Generative AI in finance, such as enhancing financial analysis, automating tasks, developing content for board reports, streamlining processes, and deriving valuable insights from financial data, to aid the decision-making process.  <b>CPE:</b> 2.0 Hours () <b>Speaker:</b> Gail Gray, CPA Partner, Lance, Soll & Lunghard, LLP
	<b>Moderator:</b>		<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>

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

2024 FGFOA Conference Program  
May 18 - 22, 2024 | Diplomat Beach Resort | 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 (to be flagged "Tech")
1:00pm to 2:40pm	<b>Title:</b>	<b>Disaster Reimbursement Dos &amp; Don'ts</b>	<b>Title:</b>	<b>Economic Update/Indicators</b>	<b>Title:</b>	<b>The Growth Mindset - How to Develop Tomorrow's Leaders Today</b>	<b>Title:</b>	<b>Investment Strategies for Small &amp; Large Governments</b>	
	<b>Date:</b>	Monday May 20, 2024	<b>Date:</b>	Monday May 20, 2024	<b>Date:</b>	Monday May 20, 2024	<b>Date:</b>	Monday May 20, 2024	
	<b>Time:</b>	1:00-2:40 pm	<b>Time:</b>	1:00-2:40 pm	<b>Time:</b>	1:00-2:40 pm	<b>Time:</b>	1:00-2:40 pm	
	<b>Topic:</b>	Is your organization ready? This session will focus on FEMA's and FDEM's reimbursement process for emergency management expenses. FEMA's reimbursement categories (A to Z) will be reviewed as well as what documentation is needed to maximize reimbursement for declared emergency management events. Additionally, F-ROC which is a new initiative, sponsored by the Florida Division of Emergency Management (FDEM), that standardizes, streamlines, and simplifies the FEMA Public Assistance (PA) process resulting in a quicker recovery and reduced risk for applicants will be explained in a comprehensive overview so agencies can decide if they want to participate in the program or not.	<b>Topic:</b>	Economic conditions affect budgeting and financial planning functions in all governmental entities. This session will discuss the current state of the economy and provide national, state and regional trends. This session will also provide a thorough understanding of key economic indicators and metrics which are essential for financial planning, budgeting, investment, and decision-making.	<b>Topic:</b>	Whether you are new to the leadership team, or a longtime leader, having a growth mindset is key. In order to develop others you must be continually developing. In this session we will explore how to keep developing while developing others on your own leadership journey.	<b>Topic:</b>	Participants representing small, mid-size and large governments will learn about the overall 'Public Funds Investments' landscape, including goal setting, implementation, and monitoring performance. The session will touch on investment policy permitted basics for short to long-term strategies, including LGIP's and SMA portfolios, how to evaluate banking services, financial institutions, permitted investment instruments and recommended strategies. Additionally, given the considerable changes in the public funds investment landscape over the last 2 years, participants will learn about Federal Reserve policy dynamics, and how these affect investments and public funds management overall.	
	<b>CPE:</b>	2.0 Hours ()	<b>CPE:</b>	2.0 Hours ()	<b>CPE:</b>	2.0 Hours ()	<b>CPE:</b>	2.0 Hours ()	
	<b>Speaker:</b>	<b>Melissa Foggy, PMP, FCCM</b> Deputy Chief of Recovery, Florida Division of Emergency Management  <b>Kevin Guthrie</b> Executive Director, Florida Division of Emergency Management	<b>Speaker:</b>	<b>Emin Hajiyev</b> Senior Economist, Insight Investment	<b>Speaker:</b>	<b>Nicole Gasparri</b> Director Strategic Management and Professional Development, Palm Beach County Clerk of the Courts	<b>Speaker:</b>	<b>Rodrigo Bettini</b> Director, Investment Advisory Services, Public Trust Advisors, LLC  <b>Rene' O'Day</b> Director of Investment Services, Public Trust Advisors, LLC	
	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		

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3:00pm to	<p><b>Title:</b> Financial Reporting Challenges</p> <p><b>Date:</b> Monday May 20, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> This session will focus on providing answers to various hypothetical complex accounting and financial reporting questions faced by many Florida governments.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> Zach Chalifour Partner, James Moore and Company</p>	<p><b>Title:</b> HR Hot Topics</p> <p><b>Date:</b> Monday May 20, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> This session will provide insights for finance professionals into the latest trends, challenges, and best practices in human resources management. The session covers a range of topics relevant to the public sector, to include Diversity, Equity, and Inclusion (DEI) in Government; Remote Work and Hybrid Work Models; Talent Acquisition and Retention; Performance Management and Appraisal; Workforce Planning and Succession Management; HR Technology and Automation; Employee Well-being and Mental Health; and Compliance and Legal Updates.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> Angela Roberts Director, Department of Human Resources, City of Miami</p> <p>John Muller Director of Growth, Gehring Group</p>	<p><b>Title:</b> Public Records &amp; Sunshine Law</p> <p><b>Date:</b> Monday May 20, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> Understanding the importance of maintaining and retaining public records, public records requests, and Florida's Sunshine Law.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> Robert Meyers Partner, Weiss Serota Helfman Cole &amp; Bierman</p>	<p><b>Title:</b> Current Market Conditions</p> <p><b>Date:</b> Monday May 20, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> A discussion on the bond market with updates on National and Local trends.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> Damien Grant Vice President, MBS Securities</p> <p>Greg Pagans Vice President, MBS Securities</p>	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	

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4:40pm			<p><b>Title:</b> Dynamic Leadership</p> <p><b>Date:</b> Monday May 20, 2024 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> For current and past participants of the <b>FGFOA Mentor/Mentee Program and/or graduates of Leadership FGFOA</b>. This will be a presentation by the speaker and then the current years Mentee participants will present their Individual Development Plan.</p> <p><b>CPE:</b> 2.0 Hours () <b>Speaker:</b> <b>Peter Brill</b> Assistant Director of Finance &amp; Customer Service, City of Ocala</p>		
			Moderator:		
Networking and Social Event 5:00pm - 6:30pm					

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Tuesday May 21, 2024					
8:00am to 9:40am		<b>Title:</b> Free Money? Yes, please! - All about Grants  <b>Date:</b> Tuesday May 21, 2024  <b>Time:</b> 8:00-9:40 am <b>Topic:</b> Local governments often turn to grant opportunities to help fund new initiatives, provide for new capital projects, or support important initiatives that otherwise would be unaffordable. However, the effort required to find, manage, and report on grants can be significant, especially for a small government. Attendees will learn how to distinguish between types of grants, write a better, more competitive grant proposal - tailoring their application to compete, and learn how to implement, comply with complex grant requirements and navigate and use grants.gov.  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Megan Mosley, GPC Grants Director, Clay County Board of County Commissioners  Nadine Stephens, CPA, CIA Accounting Manager, Accounting Division, Broward County	<b>Title:</b> Legislative Updates  <b>Date:</b> Tuesday May 21, 2024  <b>Time:</b> 8:00-9:40 am <b>Topic:</b> This session will review the 2024 legislative session, review the bills that passed and failed and discuss their implications for local governments  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Julie F Klahr, PA Shareholder, Goren, Cherof, Doody & Ezrol PA, Attorneys At Law	<b>Title:</b> Mitigating Banking Risk  <b>Date:</b> Tuesday May 21, 2024  <b>Time:</b> 8:00-9:40 am <b>Topic:</b> Governments are exposed to a variety of banking risks that can impact their finances and in turn their ability to serve its citizens. Such risks include: interest rate risk, credit risk, operational risk, market risk, reinvestment risk, liquidity risk and total risk. To mitigate banking risks, governments can do a variety of things such as: careful selection and management of banks, implement sound risk management practices, and protect deposits. This session will cover all of those items and speak of how Governments are part of promoting financial stability as well as economic growth which reduces the likelihood of banking crises.  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Michael M. Heller President, VERIBANC, Inc.	<b>Title:</b> The Transformation Process  <b>Date:</b> Tuesday May 21, 2024  <b>Time:</b> 8:00-9:40 am <b>Topic:</b> Learn tips and advice about ERP implementation including compiling needs, the RFP process, implementation, project management, timelines and using change management to mitigate obstacles. Additionally, explore how IT-driven digital transformation can enhance financial processes, customer experiences, operational efficiency and digital platforms. Explore the benefits of upgrades and justifications for doing so.  <b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> Amy Clark Senior Consultant, Berry Dunn  Eric Freiman Assistant IT Director, City of Boca Raton  Carlisha Jenkins Accounting Manager, City of Boca Raton  Erika Hlywiak Supervisor - Finance Training, Clerk & Comptroller, Palm Beach County
		<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>

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10:00am to 11:40am	<b>Title:</b> Internal Controls in Government  <b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 10:00-11:40 am <b>Topic:</b> This session will provide guidance in designing, implementing, maintaining and auditing internal controls to safeguard your organization; reviewing key internal controls for government. Included in this is a discussion on IT internal controls and the role IT plays as well as how the shift in the remote work environment has added more layers that need to be evaluated, designed for and implemented.	<b>Title:</b> Budget Best Practices  <b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 10:00-11:40 am <b>Topic:</b> Looking for new and creative way to approach the budget process? We will walk through a local government budget process and learn some best practices that have proven to be effective. The session will cover best practices on all aspects of the budget process, including establishing a vision and priorities, engaging with the public, obtaining departmental input, developing and balancing the annual budget, preparing for budget presentations, issuing the proposed and adopted budget document, and monitoring the budget throughout the year. It will also provide a more in depth understanding of the various revenue sources and types of expenses, as well as invaluable information on State requirements for budgeting.	<b>Title:</b> No More Silos!  <b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 10:00-11:40 am <b>Topic:</b> How to create a collaborative environment amongst the organization that has good inter- and intra-departmental communication. Discussion will also focus on how to communicate with those charged with governance & citizens.	<b>Title:</b> "How Would You Like to Pay?"  <b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 10:00-11:40 am <b>Topic:</b> What is/are the best financing option(s) for your agencies Capital Plan?	
	<b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> <b>Michael Quesada, CPA</b> Audit Manager, Keefe McCullough	<b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> <b>Diane Reichard</b> Chief Financial Officer, City of Plant City  <b>John Fishbein</b> Senior Program Manager - Technical Services Center, Government Finance Officers Association (GFOA)	<b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> <b>Esmond K. Scott</b> Village Manager, Miami Shores Village  <b>Tanya Wilson</b> Deputy Village Manager, Miami Shores Village  <b>Jamie Roberson, CGFO</b> Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller  <b>Christina Hunter, FCRM</b> Chief Deputy of Records & Administrative Services, Martin County Clerk of the Circuit Court & Comptroller	<b>CPE:</b> 2.0 Hours ()  <b>Speaker:</b> <b>Wendell Gaertner</b> Senior Managing Director & Shareholder, PRAG Advisors  <b>Rob Catoe</b> Senior Relationship Manager, Vice President, TD Bank  <b>Alecia Ingram</b> Of Counsel, Gray-Robinson	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	
Innovation Awards Luncheon & Past Presidents Recognition 11:50am - 1:15pm					

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1:30pm to 3:10pm	<p><b>Title:</b> Auditor General and Department of Financial Services Update</p> <p><b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> Update from the Florida Auditor General's Office and Department of Financial Services on current issues pertaining to local governments.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> <b>Derek H. Noonan, CPA</b> Audit Supervisor, Florida Auditor General  <b>Mark Merry, CPA</b> Assistant Director, Division of Accounting &amp; Auditing State of Florida</p>	<p><b>Title:</b> Strategic &amp; Financial Planning</p> <p><b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> The Strategic Plan is a useful tool to ensure resources are properly allocated based on the top priorities of a community and it becomes the foundation for your budget and long-term financial plan. This session will walk you through the Strategic Planning process, provide examples of how to integrate the Strategic Plan into the budget process, and provide insight on how to develop a multi-year financial plan that supports your Strategic Plan.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> <b>Heidi B. Hallas, MPA</b> Senior Budget Analyst, City of North Port  <b>Lisa Herrmann</b> Budget Administrator, City of North Port</p>	<p><b>Title:</b> HR Salaries &amp; Union Procedures</p> <p><b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> Learn how to maintain a competitive pay structure with all that is facing local governments: salary compression, inflationary pressure/cost of living and contract negotiations.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> <b>David Clodfelter</b> Director &amp; Chief Budget Officer, Miami-Dade County Office of Management &amp; Budget</p>	<p><b>Title:</b> Governmental Deferred Compensation Plans: A Comprehensive Guide for Finance Directors</p> <p><b>Date:</b> Tuesday May 21, 2024 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> This session will cover the fiduciary and management responsibilities of governmental 401(a) and 457(b) plans. Fiduciary responsibilities including what being a fiduciary means, fiduciary standards of care, types of fiduciary liability and how to mitigate fiduciary risk will be discussed. There will also be a review of the different plan types, eligibility requirements, contribution limits, investment options, and distribution rules. Unique considerations for governmental plans, compliance requirements, best practices for plan management will also be covered.</p> <p><b>CPE:</b> 2.0 Hours ()</p> <p><b>Speaker:</b> <b>Jacob Peacock, CPFA</b> Partner, Consulting Director, And Co Consulting</p>	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	

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3:30pm to 4:45pm	Title:	Common Audit Findings	Title:	On Your Way to Royalty with the GFOA's Distinguished Budget Presentation Award	Title:	Lean Six Sigma	Title:	Rating Agencies FAQ's		
	Date:	Tuesday May 21, 2024	Date:	Tuesday May 21, 2024	Date:	Tuesday May 21, 2024	Date:	Tuesday May 21, 2024		
	Time:	3:30-4:45 pm	Time:	3:30-4:45 pm	Time:	3:30-4:45 pm	Time:	3:30-4:45 pm		
	Topic:	This session will include discussion of common audit findings at various local government entities related to financial reporting, internal controls and compliance as well as best practices for addressing them.	Topic:	GFOA gives the Triple Crown Award to organizations which achieve the Certificate of Achievement for Excellence in Financial Reporting Program (COA), the Popular Annual Financial Reporting Award (PAFR) and the Distinguished Budget Presentation Award. All awards encourage and assist state and local governments to go beyond the minimum requirements and create more transparency and understandability and full disclosure. This session will focus on the Distinguished Budget Presentation Award in depth.	Topic:	How can Lean Six Sigma benefit your organization? Not only will participants gain a refresh of what Lean Six Sigma is, case studies will be spoken of and relayed how Lean Six Sigma benefited the organizations involved.	Topic:	All that local governments need to know to prepare for and begin a new rating process including suggested pertinent information to support the rating agency's review. Panelists will discuss credit attributes associated with higher rated entities and also factors that contribute to lower rating levels. Rating agency updates will also be discussed.		
	CPE:	1.5 Hours ()	CPE:	1.5 Hours ()	CPE:	1.5 Hours ()	CPE:	1.5 Hours ()		
Speaker:	Lorrie Brinson, CGFO, MBA/PA Business Manager, Affordable Housing Services  Roderick Harvey, CPA, CVA Partner, HCT Certified Public Accountants & Consultants, LLC	Speaker:	John Fishbein Senior Program Manager - Technical Services Center, Government Finance Officers Association (GFOA)	Speaker:	Dr. Keith Clinkscale Director of Strategic Planning & Performance Management, Palm Beach County	Speaker:	Wendall Gaertner Senior Managing Director & Shareholder, PRAG Advisors  Kevin Dolan Director, U.S. Public Finance Manager, Tax-Supported North and Southeast Regions, Fitch Ratings  Michael Parker Associate Director in U.S. Local Governments, S&P Global - Ratings  Valentina Gomez VP-Senior Analyst, Local Government State Lead for Florida, Moody's			
Moderator:		Moderator:		Moderator:		Moderator:				
Tuesday Night Event										



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Wednesday May 22, 2024

Annual Business Meeting 9:00AM - 9:20AM

9:30am to 10:45am	<b>Title:</b> Single Audit Updates & More	<b>Title:</b> Assessments 101			<b>Title:</b> Disaster Recovery and Business Continuity Planning
	<b>Date:</b> Wednesday May 22, 2024 <b>Time:</b> 9:30-10:45 am <b>Topic:</b> This session will provide an update on the Office of Management and Budget's revisions to the Uniform Guidance and the Compliance Supplement. This session will also cover the audit implications of these revisions and any revisions to the Florida Single Audit Act. Additionally, this session will have tips on what Finance Officers and Grant Managers can do to prepare in advance for their required annual single audits over federal and state grants. What do your auditors look for? Find out, so you can pass your single audit with ease and efficiency.	<b>Date:</b> Wednesday May 22, 2024 <b>Time:</b> 9:30-10:45 am <b>Topic:</b> Special assessments are an essential tool for funding local infrastructure and services, and understanding the legal, financial, and managerial aspects is crucial for government finance officers. This session will provide an overview of the types of special assessments that are authorized by Florida Statutes and will segway into an in-depth exploration of the processes involved in developing, implementing, and managing special assessments.			<b>Date:</b> Wednesday May 22, 2024 <b>Time:</b> 9:30-10:45 am <b>Topic:</b> This session will focus on how IT and finance departments need to work together in developing disaster recovery and business continuity plans to minimize financial losses during disruptions.
	<b>CPE:</b> 1.5 Hours () <b>Speaker:</b> April Shuping Partner, CRI	<b>CPE:</b> 1.5 Hours () <b>Speaker:</b> Peter Napoli Senior Consultant, Stantec Consulting			<b>CPE:</b> 1.5 Hours () <b>Speaker:</b> Tamecka McKay Chief Information Officer, City of Fort Lauderdale  Raheem Seecharan Director, Information Technology, City of Hollywood
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		

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11:00am to 11:50am	Title:	Financial Condition Assessment Indicators and Procedures		Title:	Hybrid/Remote Policies & Best Practices		Title:	Microsoft Suite - Tips & Tricks
	Date:	Wednesday May 22, 2024		Date:	Wednesday May 22, 2024		Date:	Wednesday May 22, 2024
	Time:	11:00-11:50 am		Time:	11:00-11:50 am		Time:	11:00-11:50 am
	Topic:	Rules of the Auditor General, requires local governmental entity audits to include the use of financial condition assessment procedures to detect deteriorating financial conditions. Learn how that assessment is determined and what are the indicators of deteriorating financial conditions.		Topic:	COVID has changed everything. Updating/developing sound policies and procedures for the "Post COVID" world which has changed, i.e. work schedules & places and the technology which is involved is now a must!		Topic:	Items from the Microsoft Suite will be highlighted for tips & tricks of leveraging technology governments already own and use - How to use and utilize Microsoft Teams to organize and optimize projects and milestone tracking, what you can achieve with Excel & SharePoint.
	CPE:	1.0 Hours ()		CPE:	1.0 Hours ()		CPE:	1.0 Hours ()
	Speaker:	Jon Tapp Audit Supervisor, MSL  Derek Noonan Audit Supervisor, Auditor General		Speaker:	Alton L. "Rip" Colvin, Jr. Executive Director, Justice Administrative Commission		Speaker:	Louis Boglioli Finance Director, City of Stuart
	Moderator:			Moderator:			Moderator:	



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Conference Program Committee

### Agenda Item

**2023-2024  
CHAIRPERSON**

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**BOARD LIAISON**

Bill Spinelli

**STAFF LIAISON**

Jill Walker

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Tiffany Lewis

Branden Lopez

Racquel Lopez

Marcia Mack

Dean Mead

Wayne Meyer

Alexandra Mitchell

Tiffany Neely

Annette Payne

Michele Pellino

Michael Quesada

Farah Rajaei

Jim Rizzo

Jamie Roberson

Daniela Russell

Benjamin Salz

Wilbert Santos

Kate Smith

Robert Smith

Cindy Speece

Brianna Stack

Caroline Sturgis

Ja'Vonta Swinton

Jonathan Tapp

Sophia Taylor

Allison Tesla

Darrel Thomas

Kristin Thompson

Angela Votaw

Patricia White

Jacqueline Whyte

Tori Unseth

**Meeting Date:** January 12, 2024

**Title of Item:** 2024 Annual Conference Program Committee  
Moderator Training PowerPoint & Guidelines

**Executive Summary, Explanation or Background:**

Attached please find the 2024 Conference Program Committee  
Moderator Training PowerPoint and Guidelines.

**Recommended Action:**

The Board review the training and guidelines and provide any  
suggestions/feedback and approve.

Name

01/03/2024

Date



## Florida Government Finance Officers Association Moderator Guidelines 2024 FGFOA Conference Program

You are responsible for the session. The following guidelines have been developed to help ensure that your workshop/seminar runs smoothly.

### Approximately one to two weeks prior to the session, moderators should:

- ◆ Familiarize yourself with the workshop title, description, and objectives.
- ◆ **Schedule a call with the speaker(s) to coordinate the presentation.** Review the timing for the workshop (how long each speaker will present, how long the question-and-answer period will be, etc.)
- ◆ Remind them of dress attire for presentation – dress shirt & sports coat requested ties optional. For women, appropriate business attire.
- ◆ Ensure that speaker engagement forms and biographies have been returned to the FGFOA staff by your speaker(s). Remind about deadline for power point presentation.
- ◆ Prepare questions to ask in case there is no audience participation.
- ◆ Review the introduction (biographies) of the speaker(s). Make sure you know how to pronounce his/her name.

### During the session, moderators should:

- ◆ Arrive at your workshop/seminar early to meet with the speaker(s).
- ◆ Start on time.
- ◆ Welcome everyone to the program. **Example:**

**Welcome to the [TITLE OF WORKSHOP] session. Explain a little about the session. Remember to turn cell phones off or have on silent. You will self-scan your badge at the end of the session. Stress to the attendees to please remain quiet until the completion of the Q&A period so the audience can hear questions and responses. Remind attendees to complete the online survey for session evaluations. The link was emailed to attendees in advance and is available on the FGFOA website at [www.fgfoa.org](http://www.fgfoa.org). Now, let me introduce your speaker(s) for this session:**

- Introduce the speaker(s). Never begin your introduction with a confession. (An example is, “John and I haven’t had a chance to get together, so please hang in there and we’ll do our best.”). Be direct and positive.
- End your introduction with the speaker’s name.
- After your introduction, lead the applause to welcome the speaker(s).
- Keep the session on time. Do not hold the majority of the audience for the sake of a few. If a speaker is running over, politely interrupt or signal him/her. This is especially important for a panel.
- **The FGFOA strictly prohibits the solicitation of vendor products or attacks against other vendors. All material presented should be educational only and appropriate for the session. Speakers are told in their instructions that this is not allowed. Anytime you feel your speaker(s) are making inappropriate comments in your session, you should notify an FGFOA staff person or Board member immediately.**
- If time permits, open the floor for questions. Use hand held wireless microphone to ensure the entire audience hears the questions. If not available, repeat the question and repeat the answer if necessary. Make sure you have several questions prepared to ask. Usually, when one person asks the first question, others will participate. If others hesitate, be that first person to ask a question.
- Allow yourself a few minutes at the close of the program to thank the speaker(s) and audience, and to offer any concluding remarks, and present the gift to the speakers.
- Remind the attendees to complete the online survey for the sessions.
- **Remind attendees to get scanned at the self-scanning stations.**
- Your Moderator Package contains a Moderator Session Evaluation please complete and turn into the conference registration desk



# Moderator Training





# What is a Moderator?

- A person who acts as a neutral participant in a discussion
- Holds participants/speakers to time limits
- Tries to keep speakers from straying off the topic from questions being asked during the discussion



# What does a Moderator do?

- Helps to pre-plan and coordinate the sessions by communicating with the speakers in advance
  - Approximately 2 weeks
- Makes sure that the speakers coordinate their presentations and that topics do not overlap
  - This applies when there are multiple speakers for one session
- Introduces the speakers during the session
- Keeps the session on time
- Prepares questions in advance if needed for during the session
- Is attentive during the session



# What to do before a session?

- Get comfortable with the moderator script, the speakers, and the subject matter
- Schedule a conference call with the speakers (approximately 1-2 weeks in advance)
  - Reviewing their presentation and bios with them to ensure you understand everything
    - For example: Correct pronunciation of their name, titles, educational background, etc.
- Speaker bios should be approximately 4-5 sentences
  - This is especially important with multiple speakers
- **Make sure the speakers are aware that FGFOA strictly prohibits the solicitation of vendor products/services or attacks against other vendors**
  - **All material presented should be educational only and appropriate for the session**
- Prepare questions to ask in case there is no audience participation
  - Usually, when one person asks a question, it creates a domino effect
- Pick up your moderator packet from the registration desk
  - This will include name cards, a speaker badge, a speaker gift, and a moderator survey
    - Please complete the moderator survey and return it to Karen at the registration desk





# What to do during a session?

- Arrive early to the session to meet the speaker, set up name cards, and discuss any last-minute issues/changes
- Start the session on time
- Welcome everyone to the session and announce the name of the session
- Remember to tell the audience to please:
  - Turn their electronic devices to silent so they are not disruptive during the presentation
  - Scan their badge at the end of the session
- Introduce the speaker(s)
- Read the speaker's bio



# What to do during a session?

- If time permits, open the floor for questions
  - Some speakers prefer that questions be asked when the material is covered
    - This is ok, but you must pay close attention to the time
- Walk around the meeting room and provide the handheld microphone to participants asking questions of the moderator to ensure the entire audience hears the questions
  - If the microphone is not available, have the speaker repeat the questions
- Make sure you have several questions prepared to ask
  - Usually, when one person asks the first question, others will participate
    - If others hesitate, be the first person to ask a question
- Keep the session on time
  - Do not hold the majority of the audience for the sake of a few
  - If a speaker is running over, politely interrupt or signal him/her
    - During your pre-conference call, you should discuss with the speaker how you will signal them when they have 10-15 minutes remaining



# What to do after a session?

- Remind attendees to scan their badges
- Make any announcements regarding evening events
  - This is usually done at the last session of the day
- Ask attendees to please complete the survey for session evaluations
- Thank the speaker(s) for their presentation
- Don't forget to give the speaker their gift for presenting



Questions/Comments/Concerns?

# Florida Government Finance Officers Association, Inc.

## 2023-2024 Educational Programs Committee

### Agenda Item



2023-2024

**CHAIRPERSON**

Stephen Timberlake

**BOARD LIAISON**

Lorrie Brinson

**STAFF LIAISON**

Karen Pastula

**COMMITTEE MEMBERS**

Robert Broline

Ben Clark

Shannon Estremera

Zachary Falconer

Judy Fleurimond

Baldemar Fonseca

Latoya Graham

Erika Hlywiak

Philip Kelsey

Elmira Khatypova

Crystal Kinzel

Peta-Gay Lake

Jeffrey Larson

Dean Mead

Marcela Millett

Alexandra Mitchell

Parth Patel

Richard Pengelly

Katie Roundtree

Wilbert Santos

Tiffany Satchell

Sarah Simpson

Cindy Speece

Andrew Thompson

Denese Williams

**Meeting Date:** January 12, 2024

**Title of Item:** Committee Update

**Executive Summary, Explanation or Background:**

A verbal report will be given.

**Recommended Action:**

None

*Stephen Timberlake*

Name

January 4, 2024

Date



2023-2024

# Florida Government Finance Officers Association, Inc.

## 2023-2024 Event Host Committee

### Agenda Item

#### CHAIRPERSON

Anna Otiniano

#### BOARD LIAISON

Nicole Jovanovski

#### STAFF LIAISON

Jill Walker

#### COMMITTEE MEMBERS

Marcia Carty

Anne Crawford

Sandra Feliciano

Mara Frederiksen

Cecilia Guerrero

Jeanette Haynes

Carlisha Jenkins

Shandra Jenkins

Kereen Jones

Vanna Lawitzke

Peter Lear

Dallas Lee

Marcia Mack

Natasha Mazzie

Gracie Morton

Luke Ogle

Everlyne Okoduwa

Angie Oxley

Michele Pellino

Michael Quesada

Nancy Romanello

Benjamin Salz

Mary Jane Sykes

Allison Tesla

Darrel Thomas

Bobbie Todd

Natalee Wallace

Patricia White

Tamika Williams

**Meeting Date:** January 12, 2024

**Title of Item:** Committee Update

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

A verbal report will be given by President DiPaolo.

#### **Recommended Action:**

None

*Anna Otiniano*

Name

January 4, 2024

Date



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Professional Development Committee

### Agenda Item

2023-2024

**CHAIRPERSON**  
Kadem Ramirez

**BOARD LIAISON**  
Becky Schnirman

**STAFF LIAISON**  
Karen Pastula

#### **COMMITTEE MEMBERS**

Kelly Bennett  
William Bowers  
Rebecca Bowman  
Eddy Castaneda  
Kylie Chiavuzzi  
Christopher Day  
Zachary Falconer  
Judy Fleurimond  
Mara Frederiksen  
Michael Gauci  
Alaura Hart  
Jeanette Haynes  
Linda Logan-Short  
Liliya Sablukova  
Jordan Steffens  
Mary Jane Sykes  
Darrel Thomas  
Sue Weidner  
Liang Wu

**Meeting Date:** January 12, 2024

**Title of Item:** Committee Update

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

Since our last meeting the committee has been working on the following task:

#### **Mentor/Mentee Program (Bill Bowers)**

- Secured Peter Brill for our last meeting at the Conference. Dynamic Leadership. Session will be open to past Mentor/Mentee, Leadership Alumni.

#### **Leadership Program**

- 13 applications completed, 12 in progress. 25 total

#### **University Outreach (Michael Gauci)**

- FAU Presentation on Feb 6<sup>th</sup>.
- Made connections Nova and FIU, waiting to hear back to secure presentations.

#### **Recommended Action:**

- None

*Kadem Ramirez*

Name

01/12/2024

Date

# Florida Government Finance Officers Association, Inc.

## 2023 School of Governmental Finance Committee

### Agenda Item



2023

#### **CHAIRPERSON**

Elizabeth Anne Walter, MBA, CGFO,  
CPFIM  
Budget & Grants Manager  
South Florida Regional Transportation  
Authority  
801 NW 33rd St  
Pompano Beach, FL 33064-2013  
(954) 788-7882  
[waltere@sfrta.fl.gov](mailto:waltere@sfrta.fl.gov)

#### **BOARD LIAISON**

Sharon Almeida

#### **STAFF LIAISON**

Karen Pastula

#### **SUB-COMMITTEE MEMBERS**

Jennifer Desrosiers  
Tanya Quickel  
Christine Tenney  
Katherine Woodruff

#### **COMMITTEE MEMBERS**

George Barbar  
Rodrigo Bettini  
Vicky Cooper  
Nicole Gasparri  
John Grady  
Sharon Harding  
Ann Kenney  
Jeffrey T. Larson  
Raymond Long  
Bert Martinez  
Rene O'Day  
Richard Pengelly  
Tracy Ramsey  
Allison Teslia  
Brent Wertz

**Meeting Date:** January 12, 2024

**Title of Item:** SOGF Sub-Committee

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

The kick-off for the 2024 sub-committee chair meeting will be held the week of January 22<sup>nd</sup>, 2024. The following sub-committee chairs have confirmed they would like to remain:

Christine Tenney – Budget  
No Confirmation – Financial Management and Leadership  
No Confirmation – Treasury and Debt  
No Confirmation – Accounting and Financial Report

#### **Recommended Action:**

Information only. No action required.

*Elizabeth Walter*  
Name

January 3, 2024  
Date





# Florida Government Finance Officers Association, Inc. 2023-2024 Technical & Legislative Resources Committee Agenda Item

2023-2024

## CHAIRPERSON

Derek H. Noonan, CPA  
Audit Manager  
Auditor General  
111 W. Madison St  
Tallahassee, FL 32399  
(850) 412-2864

[dereknoonan@aud.state.fl.us](mailto:dereknoonan@aud.state.fl.us)

## BOARD LIAISON

Melissa Burns

## STAFF LIAISON

Jill Walker

## COMMITTEE MEMBERS

Jim Abernathy  
Linda Benoit  
Ryan Bernal  
Barbara Boyd  
James Braddock  
Eddy Castaneda  
Yvonne Clayborne  
Allison Feurtado  
Baldemar Fonseca  
Ajay Gajjar  
James Halleran  
Natalie Hinger  
Lory Irwin  
Karen Malcolm  
Dean Mead  
Jean-Michel Neault  
Parth Patel  
Liliya Sablukova  
Ted Sauerbeck  
Andrew Thompson  
Anthony Walsh  
Sue Weidner

**Meeting Date:** January 12, 2024

**Title of Item:** Technical Resources and Legislative  
Committee Manual and Update

## **Executive Summary:**

- Responded to GASB Capital Assets Exposure Draft on 12/13/23.
- Sent several alerts, mostly involving changing regulations for State and Local Fiscal Recovery Funds (SLFRF).
- Began tracking 2024 Legislative Session bills that could potentially significantly impact on local governments.
- Updated Committee Manual to clarify that an annual Legislative Summary was included in Committee duties.

## **Recommended Action:**

For review and approval.

*Derek Noonan*

Name

12/21/23

Date



# Florida Government Finance Officers Association Technical Resources and Legislative Committee Policies and Procedures Manual

## **I. Membership Structure**

- A. Members should include a cross-section of the FGFOA so as to include state, county, city, special purpose governments, public schools, and other FGFOA representation.
- B. The committee should be composed of at least 10 active members, not including the chairperson(s).
- C. The Chairperson is appointed by the President and serves as overall Committee coordinator. The President may appoint two Co-Chairpersons if the committee's workload is expected to be high.
- D. The Chairperson appoints Vice-Chairperson for subcommittees for each major area of responsibility, if needed.
- E. Each committee member is assigned to coordinate one or more of the scheduled webinars.

## **II. Purpose, Goals and Action Plan**

- A. Purpose: The Committee operates as a technical and informative resource for all FGFOA members on issues related to legislative updates, governmental finance and accounting, and responds to the membership, where possible, in these areas..
- B. Long Range Goal: Improve the quality of GASB pronouncements and legislatively driven issues.
- C. Short Range Goals:
  - 1. Stay alert to changes, problems and innovations in government finance, both nationally and within the State.
  - 2. Identify and analyze Florida State legislative issues of importance to FGFOA members.
  - 3. Provide timely financial impact feedback related to the proposed legislative actions requested by the legislative administrators (or associated Lobbyists).
  - 4. Bring governmental financial matters to FGFOA members' attention.
  - 5. Respond to technical inquiries and requests of financial information from standards or rulemaking agencies.
  - 6. Provide technical articles on governmental financial matters to the members.
  - 7. Partner with other professional organizations to ensure that information regarding legislative proposals that have financial implications to Florida governments is effectively and timely communicated.

#### D. Action Plan:

1. Prepare draft responses to discussion memoranda, preliminary views and/or exposure drafts issued by the Government Accounting Standards Board (GASB) and other standard or rulemaking bodies concerning governmental finance, accounting, and reporting.
2. Submit Technical and Legislative articles for the FGFOA newsletter.
3. Provide technical assistance to the membership on new and/or changing State or federal laws and regulations, or governmental accounting standards.
4. Maintain and update the Basic Government Resource Manual.
5. As State and federal legislative proposals are identified for analysis, the Chairperson may appoint subcommittee members, including a subcommittee chairperson, as appropriate for the legislative issue and subject area to be reviewed.
6. Develop and provide Legislative Impact Papers to the FGFOA Board of Directors and provide additional analysis/support should the Board wish to take a position on any issue.
- ~~6-7.~~ After each Legislative session, prepare a Legislative summary of bills signed into law (or expected to be signed into law) that are projected have a significant financial impact on local governments. In addition, the summary will include a brief analysis of such bills that did not pass in the event that those bills, or similar bills, are filed in a future Legislative session.

### III. **Member Responsibilities**

#### A. Chairperson or Co-Chairpersons:

1. Coordinating all major aspects of the Committee including establishing meeting times, chairing Committee meetings, assisting subcommittee chairpersons with coordination of duties and assignments, reporting activities and results to Committee members and providing quarterly reports to the FGFOA President and Board of Directors.
2. Reviewing and recommending changes to the Committee's purpose, goals, and plan of action as listed in the Committee Manual.
3. Attending FGFOA Board meetings and is responsible for preparing and presenting a report of Committee activities at all Board meetings. If the Chairperson or Co-chairperson are unable to attend, the Committee's Board liaison should be notified and arrangements made for the report to be presented at the Board's meeting.
4. Submitting by the summer Board's meeting a timeline of activities for the year that includes deadline dates.

5. Maintaining continuous communication with the Board's liaison on all committee activities, conference calls, and meetings.
6. Coordinating the preparation of quarterly committee update articles for the FGFOA newsletter.
7. Maintaining and updating the Committee's Policies and Procedures Manual.
8. Meeting with the incoming Chairperson, or Co-chairpersons, and President to communicate any incomplete projects including upcoming pronouncements by GASB, Legislative Issues, and any other standard or rulemaking bodies or concerns to facilitate an orderly transition. This meeting should occur either before or during the Annual Conference. The new Chairperson or Co-Chairpersons should receive electronic versions of prior year GASB responses and Legislative Impact Papers.
9. Inform Committee members of key dates/deadlines
10. Coordinate with FLC administrative staff to secure Board approval and publishing memos and papers, and other administrative assistance as needed.
11. Coordinating all major aspects of the Committee meetings
  - a. Establishing times and places:
  - b. Meetings can be in person or by conference call, Teams, Zoom, Go-To-Meeting, or any other agreed upon method.
  - c. The Florida League of Cities (FLC) can provide meeting space in Orlando
  - d. The FLC arranges conference calls and Go-To-Meeting, if requested.
  - e. Preparing meeting agenda.
  - f. Ensuring meeting minutes are taken.

**B. Member Responsibilities:**

1. Subcommittee Chairperson Responsibilities: Each Subcommittee Chairperson is responsible for preparing and presenting reports to the Chairperson on the progress of the respective subcommittee. Any meetings or conference calls necessary to accomplish the duties of the subcommittee are the responsibility of the respective Subcommittee Chairperson.
2. Members Responsibilities:
  - a. Assist the Chairperson, or Co-Chairpersons and/or Subcommittee Chairperson in determining relevant topics and authors for newsletter articles.
  - b. Develop responses to various GASB exposure drafts, preliminary views, and discussion memoranda (or other standards setting or rulemaking bodies, as appropriate).
  - c. Develop responses to various Legislative Bills and State agency implementing rules and other guidance that impacts FGFOA members.
  - d. Monitor and respond to questions and inquiries posted to the List Serve. List Serve topics shall be monitored to verify they are posted to the proper

category.

1.

#### **IV. Budget:**

- A. The annual budget provides for expenses associated with committee meetings, such as meals and conference calls.
- B. Presenters are volunteers and do not receive compensation or expenses for their services, with the possible exception of national speakers from GASB and GFOA. Any presenter that requests compensation must be approved by the Board prior to selection.

#### **V. Timeline:**

- A. Hold organizational meeting at the Annual Conference.
- B. Respond to requests for comment on GASB projects and other governmental accounting requests for response as needed.
- C. Draft responses to legislative bills as requested by Legislative Administration or FGFOA affiliated lobbyist requests

#### **VI. Transition Plan:**

- A. Outgoing chair(s) and board liaison will meet with the new chair(s) and board liaison in order to provide a smooth transition from one year to the next.
- B. New chair and board liaison will update the committee manual prior to conference in order to provide members with an updated manual.

#### **VII. Meetings and Attendance:**

The Committee holds an organizational meeting at the Annual Conference to discuss goals and objectives for the year. Additional meetings are scheduled, if necessary, to develop a list of activities for the year and to discuss the progress on the tasks assigned to each subcommittee and member. The use of conference calls and e-mail to conduct the business of the Committee is strongly encouraged. A note taker should take minutes of each meeting. Minutes should be kept by the Chairperson or Co-Chairperson and distributed to the committee members after the meeting to reinforce decisions made. Notes should be reviewed, corrected if needed, and filed for future reference and use by the next Chairperson and Committee.



# Florida Government Finance Officers Association Technical Resources and Legislative Committee Policies and Procedures Manual

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# Florida Government Finance Officers Association, Inc.

## 2023-2024 Local Chapter President

### Sub-Committee Agenda Item

2023-2024

#### CHAIRPERSON

Jamie Roberson

#### Board Liaison

Frank DiPaolo

#### STAFF LIAISON

Karen Pastula

#### MEMBERS

Tameka Blake

Melissa Burns

Teri Butler

Cormac Conahan

Kevin Greenville

Wendy Khan

Diane Reichard

**Meeting Date:** January 12, 2024

**Title of Item:** Committee Update

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

The committee convened on Thursday, December 2021, 2023, with a primary focus on revitalizing specific chapters. Noteworthy updates include:

#### **Southwest Florida Chapter Update**

We are pleased to announce that Kevin Greenville, a dedicated Ad-Hoc Committee member, has assumed the position of the new chapter President.

The newly constituted board has taken a strategic step by incorporating Manatee County into the chapter. Currently, efforts are underway to proceed with the necessary updates. A recent meeting at the SOGF provided an opportunity for the board to convene and discuss the implementation of Wild Apricot for enhancing and streamlining chapter activities. We are confident that these initiatives will contribute significantly to the chapter's growth and effectiveness.

#### **Florida First Coast Chapter Update**

The FGFOA hosted a notable event in the Jacksonville area on November 3, 2023, which was attended by FGFOA Officers and myself. At the conclusion of the meeting, a call to action was issued, resulting in six individuals volunteering to spearhead the rebuilding efforts for the Florida First Coast Chapter. Under the leadership of Edward Linsky, this dedicated team has since collaborated diligently and is actively engaged in ongoing efforts to revitalize the chapter. Their continuous collaboration with FGFOA underscores a commitment to ensuring the successful resurgence and sustained vibrancy of the chapter.

#### **Space Coast Chapter Update**

The committee is currently engaged in active collaboration with Teri Butler, a dedicated committee member situated in the Space Coast Chapter area. A strategic meeting with the officers has been scheduled for Friday, January 5, 2024, with select participants from the region. The primary purpose of this gathering is to deliberate on strategies aimed at revitalizing and kickstarting the Space Coast Chapter.

Our overarching objective is to facilitate the resumption of networking opportunities and traditional activities that have been historically enjoyed by members in that region. This effort underscores our commitment to rejuvenate and enhance the chapter's engagement and vitality in the coming year.

We extend our sincere appreciation to all committee members for their unwavering commitment to this important cause.

#### **Recommended Action:**

For review and approval (or just review, for information, etc.)

Jamie Roberson

Name

January 2, 2024

Date

[illegible]

**NEXT MEETING:**

Friday, March 8, 2024, held with the Leadership 2024 graduation ceremony at the Embassy Suites North, Orlando