

Florida Government Finance Officers Association

Your professional resource for education, networking, leadership and information.



December 2005/January 2006

Save the date for the 2006 FGFOA Annual Conference

June 11-15, 2006 ♦ Marco Island Marriott

Information will be mailed soon and available at www.fgfoa.org.



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Local Government Reporting and Auditing: What's the Latest from the Auditor General?

Jim Dwyer, Office of the Auditor General

Auditor General Bill Monroe serves an important role in the demonstration of financial accountability on the part of local governments in the State of Florida. This role is fulfilled through his rule-making authority, audit report review responsibilities, performance of local government audits, and provision of technical advice to local governments and their auditors. A key to the effectiveness of the Auditor General's activities in these areas is the communication of the results of such activities to the local governments, their auditors, and others with an interest in financial accountability. This article describes the results of recent activities.

President-Elect Amy Elliott is asking for your time and efforts.

Committee applications are now being accepted. Be a part of the process and take this opportunity to volunteer for a committee. There are nine committees that all need good people who are willing to share their expertise and skills to help make this organization a continued success. If you would like to serve on a committee next year, we ask that you complete the application located on **page 20** of this newsletter, or on the Web site at www.fgfoa.org. The President-Elect will be appointing committee members in the month of April and your first committee meeting will be at the annual conference. If you have any questions concerning committee participation, do not hesitate to contact a Board member, committee chair or FGFOA staff.

Auditor Selection Process Revisions

The 2005 Florida Legislature enacted Chapter 2005-32, Laws of Florida, to revise the auditor selection requirements for local governments. This legislation was prompted by the recommendations of an Auditor Selection Task Force appointed by the auditor general and composed of representatives of various local government associations (including the FGFOA) and the Florida Institute of Certified Public Accountants (FICPA). Auditor selection requirements can be found in Section 218.391, Florida Statutes.

The purpose of the revised law was to make the requirements uniform among the various types of local government, specify an auditor selection process, and provide minimum requirements for the selection process and for contracts for the audit services. In upcoming months, the auditor general

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President's Message



Gib Mitchell

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HAPPY HOLIDAYS! Have a wonderful holiday season. On behalf of the FGFOA Board of Directors, I extend to each of you a wish for blessings during this holiday season. May the peace of the season be within each of you and may all of you continue to prosper and grow throughout the coming year.

The School of Governmental Finance Committee, under the leadership of Gary Perdew, presented the "Week of Discovery" last month at the Sawgrass Marriott Resort in Ponte Vedra Beach. It was the most successful School ever in terms of attendance, with 386 registrants. I had the good fortune to be at the School all week and attended sessions every day, except Tuesday (Board meeting), and found the sessions to be refreshing and educational. There was excellent interaction between the speakers and the attendees. It was obvious that the committee had worked extra hard to make this the best School ever. This School met our goal of "Education Enhancement – maintain and enhance the quality of our educational offerings and provide more hands on interactive training."

Concurrent with the School, the Certification Committee, under the leadership of Kris Shoemaker, conducted the Certified Government Finance Officer review courses and exam, Tuesday through Friday. New exam material and study guides were used for the review courses, and new instructor presentations were prepared and given at the review sessions. The CGFO exam was given to approximately 43 people on Friday. In addition, the GFOA Certified Public Finance Official exam was given at the School on Tuesday. As I previously mentioned, this School and the Certification Committee met our goal of education enhancement.

In the last newsletter, I stated that one of our goals is small government outreach. I talked about our success in having a booth at the Florida League of Cities Conference in Orlando in August. Further, the FGFOA will have an exhibit booth at the Florida City and County Management Association Annual Conference in Panama City Beach on May 24-27, 2006.

The Small Government Outreach Task Force, led by Board member Jim Dwyer, reported to the Board on November 15, that the recommended definition of a small government was "municipalities with annual revenues of \$10 million or less." The Board directed that a new Small Government Outreach Ad Hoc Committee be formed to carry on the work of the Task Force. In December, a new committee chair will be named along with committee members. The committee will be charged with: 1) continuing the efforts of the Small Government Outreach Task Force; 2) working with the Membership Ser-

vices Committee as to memberships, and the Technical Resources Committee as to a financial management handbook; 3) working with the Conference Program, School of Governmental Finance, and Career Development committees to offer educational programs geared to meet the needs of small governments; 4) developing strategies for bringing counties and special districts into the small government definition with outreach programs; 5) developing a methodology for evaluating the success of the FGFOA programs for reaching out to small governments; and 6) determining if a permanent standing committee needs to be added to the FGFOA.

By the time you read this newsletter, the Career Development Committee, under the leadership of Tim Pozza, will have held its third career development seminar in Orlando, Friday, December 2. This seminar was four hours on health care, and four hours on ethics. The ethics session is required for all CPAs in Florida. The next career development seminar is Friday, January 20, 2006, in Fort Lauderdale. There will be four hours on service efforts and accomplishments and four hours on economic development for finance officers. This session is a new program offered by the Government Finance Officers Association. I hope to see many of you at this seminar. While marking your calendar to be in Fort Lauderdale, please circle the date of Friday, February 17, 2006. There will be a four-hour session on leadership and a four-hour session on grants in Tampa. Again, the Career Development Committee continues to meet our goal of education enhancement.

The Legislative Committee, under the leadership of Jim Seuffert, presented at the September 16 Board meeting, a General Policy Statement on 2006 Legislative Issues (Guiding Principles). The Board accepted it unanimously. Based on these guiding principles, the committee presented the 2006 FGFOA Annual Legislative Policy Statement at the November 15 Board meeting. Each Board member was asked to study the package and make comments. The Board will hold a special Board meeting December 12 (conference call) and finalize the document for issuance in January to all members. In addition, the committee submitted a draft letter from the FGFOA to legislators that may be used on selected legislation. The letter offers FGFOA expertise on draft legislation on local government budgeting, accounting and financial administration. The Legislative Committee is meeting our goal of legislative effort enhancements.

The Conference Host Committee, under the leadership of Chris Lyons, has been working on the activities to be held at the 2006

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(President's Message continued)

annual conference. That event is shaping up to be a great time for you and your family at the Marco Island Marriott. The theme is "Whether Your Government Is Big or Small, Leadership Is More Than Steering the Boat." The Tuesday night event will be a luau on the beach. The annual conference will be held June 11-14, 2006. Please put these dates on your calendar and bring the family. You will not regret it.

The Conference Program Committee, under the leadership of Jim Lewin, presented at the November 15 Board meeting a complete matrix of the courses, including speakers, that will be offered at the conference. The Board has made suggestions and the committee will meet in December to finalize the program. The educational sessions include GASB Update and Other Post Employment Benefits with David Bean; GAAP Update with Stephen Gauthier; Disaster Planning; An Economic Outlook; Legislative Update; and Budgeting, just to name a few. This program continues to meet our goal of education enhancement.

The Information Technology Committee, led by John Hearn, continues to research the possibility and availability of video-conferencing capabilities for the organization. As reported last month, the cost of utilizing video conferencing for a four-hour ethics course (required for all certified public accountants) will be a minimum of \$18,000. The committee is doing more research before making a recommendation to the Board. Also the committee is actively working with the Florida League of Cities to improve the FGFOA Web site. Have you looked at it lately?

The Member Services Committee, led by Holly Vath, presented the Board with a report of what other state organizations do with the selling of advertising in the conference brochure. New York State was the only organization with advertising.

The Technical Resources Committee, led by Kim Adams, has been busy with drafting a small-government resource manual to be put on the Web site. The committee is preparing a response to the Government Accounting Standards Board exposure draft "Sales and Pledges of Receivables and Future Revenues." This exposure draft addresses the accounting treatment and reporting of transactions related to sales of receivables and sales of future revenues. These transactions can be treated as either collateralized borrowings or revenue. This includes the sale of delinquent property tax liens, and the sale of future revenues. The due date for comment is December 30, 2005.

Finally, I have been remiss in thanking the staff of the Florida League of Cities, under the leadership of Jeannie Garner, for magically making all our events come together flawlessly. They keep the organization, especially me, on track.

Have a wonderful Holiday Season!

Member Spotlight



Diane McDonald

This month our Member Spotlight is on Diane McDonald, Deputy Finance Director and Controller for the City of Ocala. Her illustrious tenure in the City of Ocala Finance Department spans 26 years. Diane left a promising career in banking in Illinois to join the Ocala Finance Department. She advanced through the ranks to her current position of Controller and Deputy Finance Director.

Throughout her career, Diane has served as a mentor for many City of Ocala employees. She has an "open-door" policy and always finds time for people. She leads by example, never asking her staff to work harder than she does. She also is known for her keen sense of humor, often sharing a good joke with her co-workers.

Diane earned her bachelor of science degree in accounting in 1971 from the University of Dayton. She is a Certified Government Finance Officer (CGFO). She encourages Finance Department staff to enhance their professionalism by earning the prestigious CGFO designation. During her tenure, the City of Ocala earned and has maintained the prestigious national GFOA Certificate of Achievement in Financial Reporting and the Distinguished Budget Presentation Awards.

Diane has been closely associated with the Florida Government Finance Officers Association. At the FGFOA annual conference in 2003, she was a featured speaker at the "Bond Issues from A to Z" session. Diane also serves on the FGFOA Conference Committee.

Diane recently assumed a leadership role in the City of Ocala's Hurricane Katrina Adopt-A-Family project and is a dedicated worker for United Way.

Diane enjoys free time with her husband, Michael, and their dogs, Tramp and Monte.

Spotlight Article Criteria

The FGFOA Board of Directors established preferred guidelines for the "Member Spotlight" articles. These criteria include: must be submitted by an FGFOA member (other than the spotlighted person); active member of the FGFOA for five years; active member of a local chapter of the FGFOA; served on an FGFOA committee or Board of Directors; made significant contributions to the financial arena (i.e., speaker at conferences, written articles, etc.); final approval by FGFOA president.

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Committee Reports

Career Development

Tim Pozza, Okaloosa County – CCC, Chair

The December 2, 2005, seminar in Orlando dealt with the FICPA requirement for a four-hour ethics course and the afternoon session was a panel discussion on health-care issues. The health care session was very interesting and informative with a lot of audience participation. Although attendance was lower than anticipated (46 people), the seminar was well received.

There are still three seminars left in this year's program:

January 20, 2006 – Fort Lauderdale

“Service Efforts and Accomplishments and Economic Development for Finance Directors”

February 17, 2006 – Tampa

“Leadership and Grant Accounting”

April 21, 2006 – Orlando

“Cash Management and Investments”

You may register for any seminar online at: www.fgfoa.org/training.

Certification

Kristopher Shoemaker, Orange County Convention Center, Chair

It's hard to believe that the holidays are upon us. I hope that all of you have a safe and happy holiday season.

I know that there are 43 brave souls that are awaiting the results of the November 18 CGFO exam, which took place during the School of Governmental Finance in Ponte Vedra Beach. We will get the results to you as soon as we can.

The 43 candidates took a total of 151 exams. We had 21 candidates take all five parts. These 21 are in the running for CGFO of the Year. The CGFO of the Year is a new program where the person who passes all five parts with the highest score between the fall and spring exam will be recognized as the CGFO of the Year during the annual conference.

During the school, we also hosted the CPFO exam, and I want to extend my thanks to Christine Francis from Bill Bogan's Office for proctoring that exam.

I want to thank Mark Ben-Asher, Hubert Jacques, Mary-Lou Pickles and Bill Rotella for doing a fantastic job in the review courses. We have some tweaking left to do, but overall very good material coverage. The only recurring comment was that the candidates wanted more of a question/answer review or more details of what would be on the exam. We covered all, if not all, of the topics that were on the exams. The candidates were expected to study the material before they came to the school as the reviews were designed to “bring it all together.” Based on the feedback, we did not reach our goal of “bringing it all together” and will be enhancing the review materials before the next fall exam.

I would also like to thank Mary-Lou Pickles, Ted Byrd and Scott Simpson for proctoring the exams. If you did not hear, we had several exciting moments during the exam with a fire alarm going off with a mandatory evacuation just as the test was getting started (about six minutes into the exam), followed by a second alarm going off just as we got the candidates re-seated and the exams passed around again. The candidates got settled in and took it all in stride. We wish you the best of luck in your endeavor to become a CGFO.

Just because the fall exam is over, that does not mean your Certification Committee's work is done. We have several tasks left to accomplish before adjourning in June. We are developing an “Ethics Exam.” We are also reviewing the program for any needed changes and putting the finishing touches on the review material.

Our next CGFO exam will be on Friday, March 3, 2006. We have the Orange Bowl in Miami and the University of Central Florida in Orlando locked in and are searching for a location in North Florida. Also on March 3, we will host the CPFO exam in Orlando. We will need a CPFO to help proctor the Orlando exam.

In closing, remember, yesterday is gone, that is why they call it “the past”; tomorrow is promised to no one; and today is a gift, that's why they call it “the present.”

Conference Host

Christopher Lyons, City of Sarasota, Chair

Mark your calendars now and plan on joining us in Marco Island June 10-14 for the 2006 FGFOA Annual Conference to be held at the beautiful Marco Island Marriot Resort, Golf Club and Spa (www.marriott.com/tmp1.asp?CityID=MIN). The hotel is located directly on the Gulf of Mexico along 3.5 miles of pristine white-sand beach. The award-winning resort offers more than 700 newly renovated rooms and suites, four restaurants, a full-service spa and an 18-hole championship golf course. This is the perfect location for golfers, families, or those who choose to just relax at the new spa or lounge on the beach. The local Host Committee members are busy finalizing plans for your stay. A golf outing will be held on Sunday morning before conference sessions begin, and other activities will also be offered during the conference. Association Night will be held on Sunday evening within the Exhibit Hall area where you can enjoy networking with your peers and visiting the exhibit booths. The Hospitality Suite will also be open nightly after conference activities have concluded.

On Tuesday evening, a luau on the beach is being planned! Upon arrival, you will be greeted with flower leis presented by Polynesian dancers. An island dinner consisting of tropical dishes, dessert and drinks will be served while you are dazzled with world-class entertainment that highlights Polynesian cultures. Remember to pack your tourist attire (Hawaiian shirts, floral wraps, etc.) as dancers will provide hula lessons during the show. Island music and a flaming torch and knife juggler will provide the whole family with an exotic luau experience. Plan on joining your fellow colleagues for a memorable and fun-filled evening at the beach luau! If you have any questions, feel free to e-mail your conference host chair, Christopher Lyons (christopher_lyons@sarasotagov.com). We look forward to seeing everyone at Marco Island.

Conference Program

James B. Lewin, Lee County, Chair

Work continues on developing the conference program. The session descriptions are substantially complete and were submitted to the FGFOA Board on November 15 for review. The committee will be spending the next several months securing speakers.

Legislative

Jim Seuffret, Manatee County Government, Chair

The Legislative Committee has completed work on the 2006 FGFOA Legislative Policy Statements. In the FGFOA Board of Directors meeting on November 15, 2005, the Legislative Policy Statement was reviewed by the Board and minor changes were made to

the statements. Upon the completion of those changes, and final review by the Board, the Legislative Committee will request that the policy statements be posted on the FGFOA Web site.

Of the 15 issues identified in the policy statements, the Board identified five “target issues,” which will be our highest legislative priorities, for which recommendations to the Legislature are listed below.

1. The Florida Legislature should not enact any legislation that curtails Home Rule authority to levy and use impact fees.
2. The Florida Legislature should preserve the application of the Communications Services Tax on the current scope of communication services and at the current rates.
3. The Florida Legislature should adopt the nationwide Streamlined Sales and Use Tax Agreement.
4. The Florida Legislature should oppose any changes to the Save Our Homes valuation cap on homestead properties, or to any other homestead provisions.
5. The Florida Legislature should exempt from public records all personal information (such as home addresses, telephone numbers, family information, etc.) that may be included in government employees’ personnel files.

School of Governmental Finance

Gary Perdew, St. Lucie County – Fire District, Chair

When I began composing this article, I was struck with the realization that the 2005 School of Governmental Finance was only a few weeks away. I find it hard to believe two things: 1) an entire year has passed since being named chair of the committee and 2) the project that I thought was so intimidating when first assigned is almost complete.

The truth is... I would miss the challenge of helping to coordinate the school. Additionally, I am a believer in the “Learn, Do, Teach” principal and therefore I would be negligent if I did not remain on the committee – as my predecessors have – to assist the incoming chair of the School of Governmental Finance Committee.

Most of you do not realize it, but as the 2005 school drew to a conclusion, the new committee immediately began preparations for the 2006 School of Governmental Finance which will be held at the PGA Resort & SPA in Palm Beach Gardens. The incoming chair has not yet published a schedule but I suspect the committee will hold a kick-off meeting during the third or fourth week of January. If you are considering a more active role in your professional association, I can think of no better way to start than to volunteer for this important and rewarding committee. Send me an e-mail (gperdew@slcfd.org) and I will make sure you are advised of the committee schedule.

I hope you enjoyed the School of Governmental Finance and all it had to offer. If you noticed something the committee did well, please let one of us know and if you notice something we could improve upon, definitely let us know. Thank you for the privilege of serving as chair.

Technical Questions

Members with technical questions have the following three contact points:

- ▷ Discussion Board at the FGFOA Web site, www.fgfoa.org
- ▷ Anne Gooch at (850) 222-9684 or e-mail agooch@flcities.com
- ▷ TRC Chairman, Kim Adams at (954) 357-7140 or e-mail kadams@largo.com

Chapter News and Announcements

Central Florida Chapter

The chapter was unable to host the November GFOA teleconference due to a cancellation by the planned site. We received notification too late to be able to find an alternate site. We are currently searching for a site to host the January teleconference, but have not been able to locate one.

There are no scheduled meetings for November or December.

Our January 12, 2006, meeting will be held in the SunRoom in downtown Orlando. A GASB update will be presented by Michael Pattillo and Michelle McCrimmon of Ernst and Young.

All meeting reservations for both members and non-members may be made through Fазie Khan of the Greater Orlando Airport Authority. Please make your reservations no later than 5:00 p.m. on Friday of the week before the meeting. His e-mail address is fkhan@goaa.org.

General chapter information:

- Monthly meetings every second Thursday from 11:30 a.m. to 1:30 p.m. From 11:30 a.m. to noon is a networking opportunity. Luncheon is served at noon. The speaker begins at about 12:30 p.m. and provides one hour of CPE. The cost of the luncheon is \$15 for members and \$25 for associate members.
- Membership is open to all who are interested. The cost is \$10 for active members and \$20 for associate members.

Florida First Coast Chapter

The Florida First Coast Chapter held its quarterly meeting on December 9, 2005. The 4.0 CPE session covered the topic “Unclaimed Property” presented by Phillip Carlton and Barry Williams; both are with the State of Florida Bureau of Unclaimed Property. As part of the workshop, attendees will go online and determine if there is any property that belongs to their agency. I have heard from others who have attended similar workshops that they have had success in finding dollars for their agencies. With the tight budget years that many governmental agencies are facing, “found money” is always helpful.

Our third quarterly meeting is scheduled to take place in St. Augustine at the Lightner Museum on March 10, 2006, from 12:00 p.m. to 2:00 p.m. We will be providing lunch and a one-hour CPE. The topic will address budgeting concerns. This will be our first meeting in St. Augustine and it provides us an opportunity to meet and network with other fellow government finance officers that we have yet had the opportunity to meet.

We encourage those within our area to take advantage of the opportunities to meet with other government employees, as well as those supporting businesses who are associate members, by visiting us at our quarterly meetings or even just by contacting us. Our meeting notices, chapter happenings and events are done by e-mail only, so contact John Herbst at jherbst@coj.net to be placed on the meeting notification e-mail list if you are not a member. As always, you can go to the FGFOA Web site and check out the local chapter page to find out the latest happenings of the Florida First Coast Chapter.

The schedule for our remaining meetings for 2005-2006 is as follows:

Friday, March 10, 2006

Noon to 2:00 PM – St. Augustine, Lightner Museum

Friday June 9, 2006

Noon to 2:00 PM – City of Jacksonville, City Hall Renaissance Room

Hillsborough Chapter

The Hillsborough Chapter held its second training session on September 9, 2005, at the Hillsborough County Center. The session included a one-hour presentation by KPMG on GASB 40 “Deposit and Investment Risk Disclosure” and a one-hour presentation by Ajay Gajjar, Financial Reporting Manager for the Hillsborough County Clerk of the Circuit Court, on “Popular Annual Financial Reports.”

The chapter’s third training workshop, held after the publication deadline for this newsletter, was held on Friday, December 9, 2005, at the County Center and included presentations on “Check 21 – One Year Later” and “Making Technology Work For Your Organization” by Bank of America.

The primary mission of the Hillsborough Chapter is to provide convenient, cost-effective training opportunities to its members. At the November 8 Chapter Board of Directors meeting, topics for the next year’s quarterly workshops were discussed. Tentative plans anticipate the following workshop topics:

- March 10, 2006 – “Budgeting”
- June 9, 2006 – “Fraud”
- September 8, 2006 – “Banking Services and RFP Development”
- December 10, 2006 – “Unclaimed Property”

Specific information regarding speakers and locations are being developed by the Chapter’s Board of Directors and will be posted on the FGFOA Web site when finalized. Training continues to be provided to chapter members at no cost. Refreshments will be available at future sessions, when possible, and time will be set-aside for networking. Information regarding future programs should be directed to Chuck Kuntz at kuntzc@hillsboroughcounty.org or (813) 903-2255.

Ron Ibarra, founding secretary for the Hillsborough Chapter, retired from his position as chief accountant with the City of Tampa. His position of secretary, as well as chief accountant with the city, has been filled by Lee Huffstutler.

Chapter dues are only \$5 per year for active members and \$10 per year for associate members. A membership application can be found on the FGFOA Web site or you can contact Rich Rubenstein at rubensteinr@hillsboroughcounty.org or (813) 272-6572. Chapter membership reached 150 as of November 1.

For more information about the chapter, please contact Dan Klein at kleinda@hillsclerk.com or (813) 276-2029, ext. 4781.

Nature Coast Chapter

The Nature Coast Chapter held their first meeting, which offered CPE, on October 12, 2005, at the Lecanto Government Center in Lecanto. Mark White and Helen Painter of Purvis Gray & Company conducted the CPE portion of the meeting. They spoke on OPEB and the new rules for auditor selection. The information presented was quite interesting and well received by the participants. There were approximately 40 people in attendance and three hours of CPE were earned.

Our chapter is off to a good start with current membership of 61. The chapter covers the counties of Levy, Sumter, Marion, Hernando and Citrus. If you are an FGFOA member in any of those counties, you should consider membership in the Nature Coast Chapter. With dues of only \$15 and quarterly meetings with a CPE offering of three hours per meeting, membership is a great value. There are also great

opportunities for networking at each meeting. Having time to spend with your peers on a quarterly basis, especially peers that live in the same vicinity, also has great merit. So, please consider becoming a member of your local chapter. For information, contact Secretary/Treasurer Melisa Lowe at melisa.lowe@swfwmd.state.fl.us.

The next meeting will be held on January 11, 2006, at Andre’s of Citrus Hills in Citrus County. The speaker will be James Lynch, Senior Assistant County Attorney for Hillsborough County, who will be speaking on personnel case law. There will be three hours of CPE and the cost will be \$20 for members and \$35 for nonmembers. To make reservations to attend this meeting, contact Susan Sullivan, Director and Chair of the CPE Committee at 110 N. Apopka Avenue, Inverness, FL 34450, phone (352) 341-6464 or e-mail at ssullivan@clerk.citrus.fl.us.

We would like to take this opportunity to wish everyone happy holidays and may your New Year be the best ever!

Panhandle Chapter

The Panhandle Chapter hosted Ed Schroeder from the Pensacola Chamber of Commerce at our last quarterly meeting on October 21, 2005. He gave us a presentation on the effects of the recent hurricanes on tourism and tourist development taxes. The chapter will be hosting our next quarterly meeting on January 25, 2006, at the Pensacola Junior College Hagler Auditorium from 10:00 a.m. until 11:00 a.m. We are having our meeting prior to the GFOA Budgeting for Outcomes Satellite Conference, which is being hosted by our chapter. Please make your plans to attend.

Palm Beach Chapter

Our chapter now realizes that it may not be such a good idea to hold our eight-hour investment seminar in October. This is our second year of canceling the October seminar. Last year’s was rescheduled to March following hurricanes Frances and Jeanne. Wilma followed up this year by knocking off our scheduled October 27 seminar, which was to be held at the Palm Beach Gardens Marriott. We are currently working with Public Finance Management (PFM) on a date in February to hold this very insightful seminar. Maybe South Florida will be spared next year from a hurricane if we hold such training off until spring.

On a brighter note, our Holiday Social was held Thursday, December 1 at 5:30 p.m. at E. R. Bradley’s on Clematis Street in West Palm Beach. The City of West Palm Beach lit its holiday tree and lights at 6:30 p.m.

As we embark on 2006, we have tentatively scheduled chapter meetings for January 26 and March 23. The topics will be announced shortly and will earn one hour of CPE.

Happy holidays and happy New Year!

South Florida Chapter

The South Florida Chapter held a “luau” on Friday, December 16, at the Mai-Kai Restaurant in Fort Lauderdale. It was a truly unique event. Please mark your calendars for the upcoming chapter dinner meetings in early 2006

- Thursday, February 16 – Regular dinner meeting
- Thursday, April 20 – Regular dinner meeting
- Thursday, June 15 – Annual meeting for the election of the Board officers

Meeting notices will be e-mailed in advance to announce the February and April speakers and provide the details of June’s annual meeting agenda.

Nominations to serve on the chapter's Board of Directors will be made by the Chapter Nominating Committee, and may also be made by any active chapter member from the floor at the annual meeting. Any active member who wishes to be considered for the Board and who would like additional information should contact President Georgina Rodriguez at grodriguez@townofpembrokepark.com.

Our chapter's Annual National/International Conference Scholarship Program was established in 2004 to support continuing education for finance officers, municipal clerks and/or deputy clerks (or related positions) where government employers cannot fully pay for the cost of attending national or international professional conferences. The amount of scholarship is \$1,000 and may be applied toward registration, travel, accommodations and per diem expenses. One finance officer and one clerk are selected each year. Scholarship applications must be received by February, 10, 2006. Application is open to chapter members in good standing who have attended at least three chapter meetings over the past 12 months. For complete eligibility criteria and submission details, including an application, please contact Scholarship Committee Chair Barbara McDaniel at barbara_mcdaniel@davie-fl.gov or (954) 797-1023.

At our last dinner meeting on October 20, Major John Brooks, domestic security chief for the Broward Sheriff's Office (BSO), provided an overview of BSO's domestic security and emergency preparedness programs and how they impact our communities. Our thanks to member John Pryor of Broward County for obtaining Major Brooks as our speaker.

The Florida Department of Business and Professional Regulation has approved one CPE credit for this dinner meeting. The approved registration number is #0005309.

The City of Coral Gables Office of the City Clerk sponsored a municipal clerks reception/forum titled "Technology Solutions for Small-, Medium- and Rural-Size Cities" on December 14, 2005, from 5:00 p.m. to 8:00 p.m. at the Coral Gables Country Club in Coral Gables. The overall objective was to build a consortium of local governments (75,000 or less in population) to collaborate with FSU's John Scott Dailey Florida Institute of Government and the newly created Technology Empowerment Center in addressing technology solutions for local governments. There was a presentation by the Institute on its shared IT Resource Center Initiative, as well as presentations from partnering vendors addressing the core functions of information and records management and security; geographic information systems; integrative informational retrieving and reporting; budget and strategic planning; performance management; and various e-mail, word processing and database software.

Movin' on up! Chapter member Ellisa L. Horvath, CMC, has been appointed village clerk of Bal Harbour Village! In this capacity, Horvath – a 15-year veteran with the village – will serve as the supervisor of elections and, of course, is responsible for ensuring the efficient operation of the Clerk's Office. Our congratulations to Ellisa on her new challenge.

Up, up and away! Member Robert Mays has been made acting city treasurer of the City of Fort Lauderdale. What a great opportunity for Bob, and we wish him the best as he helps get Fort Lauderdale's finances in tip-top shape.

No shirt, no shoes, no problem! Congratulations to Alan Gaarder, former assistant finance director of the City of Lauderhill. Alan retired this past October, and he looked mighty happy at the October dinner meeting. We all look forward to hearing about his new plans (or lack thereof!).

Welcome new members! Let's give a warm chapter welcome to the following new members: Alice Waters, Grant Accountant, City of Miami Gardens and Natalya Thompson, Account Clerk, City of Miami Gardens.

Your ideas please! Chapter President Georgina Rodriguez is seeking your ideas for future speakers at our dinner meetings. Also, if you are interested in helping develop topics for our educational seminars, please contact Georgina at grodriguez@townofpembrokepark.com or call her at (954) 966-4600, ext. 1232.

E-mail address changes: Don't miss out on future issues of the chapter newsletter. Please notify Membership Committee Chair Doreen Lam at dlam@hollywoodfl.org of any changes in your e-mail address.

Southwest Florida Chapter

The Southwest Florida Chapter provides quarterly luncheon meetings on various topics. The last meeting was held on Friday, December 9, at the Olde Hickory Golf and Country Club in Fort Myers. The topic was the auditor general local government update. The speaker was Daniel P. Owens, Lead Senior Auditor with the Office of the Auditor General.

Meetings begin with networking opportunities at 11:30 a.m., lunch at noon and the educational seminar from 1:00 p.m. to 4:00 p.m. All FGFOA members are encouraged to attend. If you would like further information on chapter membership please contact David Delac at ddelac@cityfmyers.com or (239) 461-7125.

Space Coast Chapter

The Space Coast Chapter held a four-hour CPE seminar on September 23, 2005, at the Melbourne International Airport. Sessions included a presentation on dealing with FEMA, on fraud and improving internal controls, and on the selection process for requests for proposals.

We had a breakfast meeting on October 26, 2005, at Perkins Restaurant in Melbourne and a Christmas luncheon on December 9, 2005, sponsored by the City of West Melbourne.

The chapter is compiling a Software Module Matrix that will list all software systems in use by member governments along with the names of staff members who are experts in the individual applications. The purpose is to provide a listing of people who can be called upon by their governmental colleagues with operational questions about their application, for the exchange of information on best practices, or for sharing user experiences. The ultimate goal is to have this type of information available at a statewide level.

For more information about this or the chapter, please contact Ruth Chapman at (321) 773-4407 or rchapman@satellitebeach.org.

Treasure Coast

The last meeting of the Board of Directors and membership took place on September 9. I thought we had 53 members in attendance but Fran Latalla, our treasurer, informed me that she only paid for 49 meals so I will go with that number. The chapter now has 83 members who are current in their dues.

David Pollard, Director of Management and Budget for the City of Port St. Lucie, gave a presentation on long-range financial planning. David is an accomplished speaker who has a great deal of experience in his profession. As the director of management and budget, David faces new challenges daily as he works with the city leaders to guide the City of Port St. Lucie through the obstacles inherent with phenomenal growth.

Our last meeting and luncheon was held at noon on Friday, December 9, at the Elks Lodge in Fort Pierce. Mae Whitlow, a Federal, State and Local Government Specialist with the Internal Revenue

Service, gave a presentation on employee versus independent contractor and other IRS compensation issues.

(continued from page 1)

will work with the local government associations and the FICPA to provide additional guidance on auditor selection to local governments to supplement the minimal requirements in law. The application of such guidance will not be mandatory, as it is intended to assist the local governments in making auditor selections that will provide the best audits at a reasonable cost.

One auditor selection question received from numerous local governments and their auditors is whether or not a local government can continue an audit contract that was in effect on the effective date of the new law, July 1, 2005. The answer is "yes," provided that the contract meets the requirements of the new law in that it has a limited term, including specific renewal provisions. If the contract was within the original term or a specified renewal period at July 1, 2005, it can be continued through all renewal periods specified in the existing contract. If the contract did not have a definite term and finite renewal provisions, an auditor selection process should be applied for the next annual financial audit.

Florida Single Audit Act Revisions

The 2005 Legislature made significant revisions to the Florida Single Audit Act (Section 215.97, Florida Statutes) by the enactment of Chapter 2005-152, Laws of Florida. These revisions included:

- Increasing the audit threshold from \$300,000 to \$500,000.
- Transferring responsibility for rule making, the Catalog of State Financial Assistance, and the Compliance Supplement from the Governor's Office to the Department of Financial Services.
- Introducing a "coordinating agency" concept similar to the federal cognizant agency.
- Providing that conduit entities that merely pass state financial assistance on to another entity and have only extremely limited activities related to the state project are not required to comply with the Florida Single Audit Act with respect to such financial assistance. The entity receiving the assistance from the conduit entity is required to comply.

The threshold increase had been established by the auditor general for fiscal years ended September 30, 2004, and later. The new law formalizes that change. The shift in rule-making authority to the Department of Finance has been implemented and the rules, Catalog, and Compliance Supplement can now be found on the department's Web site at <https://apps.fldfs.com/fsaa/>.

Auditor General Rules Revisions

The auditor general has just issued a revised Chapter 10.500 Rules, *Local Government Entity Audits*, which are effective for audits of fiscal years ended September 30, 2005. The changes this year were not significant and related primarily to the elimination of pre-GASB 34 presentation requirements. The auditor general has also recently issued revised rules for district school board audits, effective for audits of fiscal years ended June 30, 2005. The most significant change in those rules was the addition of audit procedures related to fingerprinting and background check requirements for instructional and non-instructional personnel that went into effect on July 1, 2004.

Audit Report Reviews

In April 2005, the auditor general issued his report on the results of the reviews of local government audit reports for the 2002-03 fiscal year (Report No. 2005-176). He is currently working on the reviews of the 2003-04 audits. For the 2002-03 fiscal year, the auditor General reviewed 987 audit reports and found 22 local governments that were required to submit audit reports did not do so. Fifty-five local governments may have been required to file, but did not, and 221 local governments submitted their audits after the statutory deadline.

The reviews continue to show that the audit reports are generally prepared in accordance with applicable laws, rules and standards; however, there are a couple of reporting issues that merit discussion:

With all local governments now reporting under GASB 34, all local government audit reports should include a Management Discussion and Analysis (MD&A). The only exception would be the partial financial statement presentations required of county constitutional officers. The MD&A is required supplementary information and must be presented for all counties, municipalities, and special districts that are required to provide audited financial statements.

We have found that for many audit reports, the Florida Single Audit Act Schedules of Findings and Questions Costs Relating to State Financial Assistance do not report the correct dollar thresholds for type A & B projects. For local governments with total expenditures of state awards between \$300,000 and \$1,000,000, the threshold is defined as the larger of \$100,000 or 30 percent of total state awards expended. For local governments with total expenditures of state awards exceeding \$1,000,000, the threshold is defined as the larger of \$300,000 or 3 percent of total state awards expended. In many instances the schedules disclose the \$100,000 or \$300,000 amount used in the calculation, but not the calculated threshold (e.g., 30 percent of \$500,000, or \$150,000). While the auditor is responsible for reporting the threshold, because the threshold calculations can impact the extent of audit coverage, the local government should make sure that the threshold has been calculated and reported correctly.

Audits of eight local governments were performed by auditors who did not hold active licenses or temporary permits issued by the Florida Board of Accountancy. Additionally, 129 local governments were sent letters requesting significant items omitted from the audit report, typically statements that were required to be included in the management letter, but were not.

Our reviews to date of 2003-04 fiscal year audit reports indicates that a number of audit reports are not reporting on financial emergency conditions in the manner prescribed by Auditor General Rule 10.554(1)(h)6.a. Previously, auditors were required to indicate whether or not the local government was in a state of financial emergency using the financial emergency criteria in Section 218.503, Florida Statutes. The law and auditor general rule were amended in 2004 to require that the auditor only indicate whether or not the local government met one of the financial emergency **conditions** that could indicate a financial emergency and leave the actual financial emer-

agency determination to the Executive Office of the Governor. Many of the audit reports continue to report whether or not a financial emergency existed.

Additionally, the unreserved fund equity financial emergency condition was modified from a two-consecutive-year deficit to a single-year deficit as a financial emergency condition. In reviewing the management letter with the auditor prior to issuance of the audit report, it would be advisable for local government officials to make sure that the financial emergency condition requirement is properly addressed.

Significant Findings and Financial Trends

Also in April 2005, the auditor general issued his report on significant findings and financial trends disclosed in the 2002-03 fiscal year audit reports (Report No. 2005-175). The reviews indicated that 15 local governments reported financial emergencies for the 2002-03 fiscal year, representing a slight increase over the previous year. The numbers of local governments for which financial condition problems were reported decreased slightly in the 2002-03 fiscal year. Average ad valorem tax millage rates declined slightly, while average taxable property values increased significantly. Increasing numbers of local governments reported deficit unreserved fund equities and/or net losses.

As to audit report findings, the total number of findings in local government audit reports continues to decline, although a significant number of findings included in the audit reports were repeated from the audit reports for the prior fiscal year, indicating a lack of progress in addressing the findings.

Article V Revisions

Clerks of the circuit courts, as well as boards of county commissioners and municipalities, have been wrestling with changes in the court system funding structure that result from Revision 7 to Article V of the State Constitution. Audits of the clerks are required to include compliance statements related to Article V budgets and performance measures. As required by law, the auditor general has issued, and recently updated, a compliance supplement related to Article V budgets and performance measures.

One of the audit procedures included in the compliance supplement relates to the remittance of excess court-related collections on hand at September 30 to the Department of Revenue by January 1, following the fiscal year in which the excess collections were received. The Clerks of Court Operations Conference has instructed the clerks to remit the excess fees in monthly increments over the course of the ensuing fiscal year. To the extent that the fees are not needed to balance the budget for the ensuing fiscal year, the auditor general believes that the law requires that the remittance be made no later than January 1. The individual clerks may need to consult with legal counsel to resolve this issue based on their specific circumstances.

Local Government Financial Reporting System

The Auditor General's biennial performance audit on the local government financial reporting system is nearing completion. This audit report will focus on reporting by community redevelopment agencies, annual financial reports and a follow-up on findings in the previous performance audit (Report No. 2004-006).

Additional Information and Technical Advice

The auditor general is committed to assisting local governments and their auditors in assuring that their financial statements and

audit reports provide the highest level of accountability. The auditor general is authorized by law to provide technical advice to local governments and their auditors.

Information and technical advice is provided principally in the areas of financial reporting and auditing and is accomplished in a variety of ways, including participation in FGFOA and FICPA activities, assisting in the preparation of, or preparing, documents such as the *Florida Single Audit Questions and Answers*, the auditor general's *Comprehensive Review Guidelines*, and the auditor general's *Local Governmental Entity Financial Condition Assessment Procedures* and *Financial Emergency Guidelines*. The financial condition assessment procedures, which provide trend and benchmark data for the local governments and their auditors to use in assessing financial condition, will be updated this month for fiscal year ended September 30, 2005 audits.

The auditor general also provides technical advice by responding to inquiries from local governments and their auditors regarding financial reporting, auditing and compliance matters. The auditor general does not provide legal opinions, as that responsibility is assigned by law to the attorney general; however, the auditor general does assist in finding answers to accounting, auditing and compliance questions.

Inquiries can be made by telephone to (850) 487-9031 or by e-mail to flaudgen_localgovt@aud.state.fl.us.

Inquiries related to the Florida Single Audit Act can be specifically directed to Dan Owens (danowens@aud.state.fl.us).

All other inquiries can be directed to Jim Dwyer (jimdwyer@aud.state.fl.us) or Marilyn Rosetti (marilynrosetti@aud.state.fl.us).

All of the reports and other documents mentioned in this article, as well as the Rules of the Auditor General, can be found on the auditor general Web site at <http://www.state.fl.us/audgen/>.

FGFOA Calendar at a Glance

January 2006

20 CD Seminar – Fort Lauderdale
 “Service Efforts and Accomplishments/
 Economic Development for Finance
 Directors”

February 2006

17 CD Seminar – Tampa
 “Leadership/Grants”

April 2006

21 CD Seminar – Orlando
 “Cash Management and Investments”

June 2006

10-15 2006 FGFOA Annual Conference –
 Marco Island

November 2006

12-16 2006 FGFOA School of
 Governmental Finance –
 Palm Beach Gardens

Position Announcements

Accountant – City of Aventura. Salary: \$38,000+ (DOQ). Description: Performs technical and administrative accounting work in maintaining the fiscal records and systems of the city, analyze cash receipt entries on continuing basis; daily cash reports, pooled cash fund/pooled cash accounts in each fund-determine accuracy/make correcting entries as needed, reconcile and updates bank statements to general ledger, including pooled cash accounts, initiate outgoing telephone or wire transfer payments. Place stop payment orders when requested by management, analyze general ledger and budgetary accounts on a routine and “as needed” basis, prepare various federal, state and other periodic reports including grant accounting and/or tax filings, bill and maintain records for special assessments and for other accounts receivable, responsible for month end and year end closing of books in an accurate and efficient manner, assist in the preparation of work papers and reports for year end audit, assist in the development, modification and implementation of accounting policies and procedures and manuals that will assure conformity and increase effectiveness of internal controls. Performs periodic financial studies and analyses and assist in the monitoring, maintenance and reconciliation to general ledger of all fixed asset inventory. Desired minimum qualifications: (A) Graduation from an accredited four-year college or university with a degree in accounting, and (B) One year of progressively responsible municipal/governmental accounting or finance work, or (C) Any equivalent combination of education and experience. Official applications are available online under Employment Opportunities at www.cityofaventura.com or at the Aventura Government Center, 19200 W. Country Club Drive, Aventura, FL 33180. Alternatively, fax resume to (305) 466-8939.

Accountant – Manatee County – CCC. The Manatee County Clerk of Court is accepting applications for an accountant. This professional accounting position will be working independently with general supervision by the accounting supervisor. Graduation from an accredited four-year college with a degree in accounting or business administration, along with three years of accounting experience required. Experience in governmental accounting preferred. Must possess strong accounting and computer skills, along with good communication and writing abilities and knowledge of CAFR preparation and analysis. Position offered at a salary range of \$31,000 - \$48,000. Manatee County is a drug-free workplace. Applications will be required to pass a post-offer, pre-employment drug test. EOE. Submit application and resume to Manatee County Clerk of Court, P.O. Box 25400, Bradenton, FL 34206. To obtain an application, go to www.manateeclerk.com and selection Job Available on the home page. Position open until filled.

Accountant – City of New Smyrna Beach. The City of New Smyrna Beach currently has an opening for an accountant. Salary range \$34,174 to \$51,251. This is a highly responsible position requiring advanced professional accounting, working closely with the current staff accountant and also under the general direction of the finance director. Assignments include maintaining and monitoring accounting and budgetary records, assisting in GASB 34 implemen-

tation issues, preparation of interim, annual and interpretive financial, administrative and operational reports. Reviews, analyzes, balances and prepares reconciliation of various funds and accounts. A bachelor’s degree in accounting or finance from an accredited four-year college or university is required. Five years of related experience is highly preferred. A CPA or CGFO candidate is desired. Applicant will be expected to be proficient in proprietary financial accounting software programs, as well as having spreadsheet, database management, word processing software knowledge. Applications may be downloaded from the city’s Web site at www.cityofnsb.com. Submit application and resume to Personnel Department, City of New Smyrna Beach, 210 Sams Avenue, New Smyrna Beach, FL 32168.

Accountant III – City of Ocala. The City of Ocala currently has an immediate opening for an accountant III. Salary range \$33,972.00-\$52,442.00. This is a responsible and technical position with responsibilities relating to the review and control of certain accounting activities of the department. Requires an undergraduate degree in accounting, finance, or business administration and two years experience in governmental fund accounting or budgeting. Master’s degree, CPA or CGFO preferred, but not required. Strong working knowledge of personal computer software. Submit application and/or resume to: City of Ocala, Human Resources Department, P.O. Box 1270, Ocala, FL 34478; phone: (352)351-6663; e-mail: hr@ocalafl.org, DFWP EOE M/F/V/AA. Applications may be downloaded from the city’s Web site at ocalafl.org.

Accountant – Flagler County – CCC. The Flagler County Clerk of Court is currently accepting applications for an accountant. Salary DOQ. This is a professional accounting position working independently with general supervision by the finance director. Requires strong accounting, auditing and computer skills. Knowledge of CAFR preparation and analysis; excellent communication and writing skills. Experience in internal audit and internal audit process development. Graduation from an accredited four-year college with a degree in accounting, business administration or public administration, preferably supplemented by formal course work in public finance. Three to five years experience in accounting, including two years in governmental accounting. Flagler County is a Drug-Free Workplace. Applicants will be required to pass a post-offer, pre-employment drug test. EOE. Submit application and resume to Flagler County Clerk of Court, P.O. Box 787, Bunnell, FL 32110, Room 115. Flagler County Courthouse. Deadline 4:30 p.m., Friday, November 11, 2005. Position open until filled. To obtain an application: www.clerk.co.flagler.fl.us/pdf/Employment.pdf.

Accountant IV – Leon County – CCC. Salary DOQ. This position is advanced professional accounting, independently performed under the general direction of an accounting supervisor. Assignments include maintaining and monitoring accounting and budgetary records, assisting in the GASB 34 issues relating to the preparation of the county’s financial statement, preparation of interim, annual and interpretive financial, administrative, and operation reports. Preparation of interim, annual, and interpretive financial, administrative, and operation reports. Reviews, analyzes, balances, and prepares reconciliation of various funds and accounts, including but not limited to grants. A bachelor’s degree in accounting or finance from an accredited four-year college or university, three years com-

bined professionally related experience, and a CPA is required, as well as advanced level in general computing skills, Excel and Word. Two years supervisory experience is preferred. Submit application and resume to Leon County Clerk of the Circuit Court, Human Resources Division, Suite 247, P.O. Box 726, Leon County Courthouse, Tallahassee, FL 32301. Application is available at www.clerk.leon.fl.us. (850) 577-4230.

Accounting Supervisor/Chief Accountant – Greater Orlando Aviation Authority (Construction Finance Department). Salary: \$39,707.20 - \$62,004.80 annual salary range. Minimum Requirements: Bachelor's degree in accounting or related field and four years of related work experience, preferably at least two years experience in governmental fund accounting and construction accounting or an equivalent combination of education, training and experience. CPA required. Must possess strong interpersonal and supervisory skills. Extensive knowledge of Excel or similar spreadsheet software required. Working knowledge of large-scale integrated accounting software such as Oracle Governmental Accounting is desirable. Supervise the daily accounting activity of the Construction Finance Section including review of project budgets, approval of commitments, payments to contractors, grant draw-downs and interfund payments. Responsibilities also include monthly and annual closing of the Construction Finance Section including transfer of construction in progress, budget transfers, related entries, schedules and reports. Attend various authority meetings including meetings of the Construction Committee, Construction Finance Oversight Committee, etc. Deadline for Filing: Open until filled. Job Opportunity Hotline: (407) 825-2253. Orlando International Airport fax: (407) 825-2099. One Airport Boulevard TDD: (407) 825-4800. Orlando, FL 32827-4399. Web site: www.orlandoairports.net. E-mail: resumes@goaa.org. EOE.

Assistant Finance Director – City of Winter Garden. The City of Winter Garden, the fastest growing city in Central Florida, is seeking candidates to replace the recently promoted incumbent. Qualified candidates will have extensive knowledge of the laws and policies governing municipal finance and accounting practices and procedures. Must be capable of conducting financial transactions with financial institutions. Knowledge of municipal bonds and contracts and available investment opportunities. Graduation from an accredited college or university with a bachelor's degree in accounting or finance. Master's degree or equivalent is preferred. Licensure as a Certified Public Accountant is preferred. Extensive supervisory experience in financial administration with preference for municipal government experience. Starting salary range up to mid to high \$50K. Apply: e-mail to jobs@cwgd.com. EOE.

Assistant Internal Auditor (Internal Auditor's Office) – City of West Palm Beach. Definition: Under limited supervision performs audits of the records, reports, operations, and activities related to the various functions and duties of the city government. Performs related duties as assigned. Hiring rate: \$36,988 - 46,235 (min. - mid. salary range DOQ – Pay Grade 45). Qualifications: Bachelor's degree from an accredited college or university with a major in accounting, finance, business or a related field, and at least one auditing course, or any equivalent combination of training and experience required. A valid driver's license or ability to obtain upon employment is required. Knowledge/skills/abilities: Knowledge of city,

federal, state, local laws, and ordinances pertinent to accounting and auditing of government entities. Knowledge of accounting and auditing methods, practices and procedures. Knowledge of computer hardware and software pertinent to accounting and auditing practices. Skill in utilizing written and verbal communication in the development of reports and presentations. Ability to establish and maintain effective working relationships with city staff and the public. Selection process: The selection process for this position may consist of any, all or a combination of the following tests: evaluation of training and experience, written examination, structured oral interview or other assessment method. How to apply: If you are interested in applying for this position, please submit an official City of West Palm Beach application with Social Security number to the Human Resources Department, 1000 45th Street, Suite #12, West Palm Beach, FL 33407. Applications available at www.wpb.org. Closing date: Open until Friday, December 30, 2005. VAM

Budget Analyst II/III – City of Orlando. Recruit #5-224e. Salary: II - \$36,878.40 - \$46,072.00 DOQ. III - \$39,436.80 - \$49,296.00 DOQ. The City of Orlando is seeking applicants to fill three positions responsible for reviewing and analyzing departmental annual budget requests. Nature of work: Monitors the performance of business units for variances between budget and actual results, for both revenue and expenditures. Consults with department directors and division managers on the above. Assists the budget manager and budget analyst senior during the annual budget process and performs additional tasks as assigned. This is a salaried position that requires overtime when necessary. Knowledge of accounting and budget principles, practices and procedures required. Knowledge of laws and regulations governing the Florida municipal budget process a plus. Note: Your resume/application should contain expanded detail on your experience with any or all of the following potential areas of assignment: revenue forecasting, capital budget development and monitoring, and/or operating budget/development. Positions will be filled at a level commensurate with experience and the area of assignment. Minimum Requirements: Bachelor's degree in accounting, finance, public administration or related field and six months - two years minimum experience in governmental accounting, budgeting or finance; or an equivalent combination of education, training and experience. Advanced degree in accounting, finance or public administration preferred. Apply: City of Orlando HR, 400 S. Orange Avenue, P.O. Box 4990, Orlando, FL 32802-4990; Phone: (407) 246-2235; fax: (407) 246-2019; www.cityoforlando.net/jobs.

Chief Financial Officer – HARTline. HART is seeking a qualified individual to serve as the chief financial officer for the authority. The CFO directs, manages and implements operational strategies

The FGFOA Newsletter is an official publication of the Florida Government Finance Officers Association, Inc., P.O. Box 10270, Tallahassee, FL 32302-2207; phone: (850) 222-9684; fax: (850) 222-3806; e-mail: agooch@flicities.com; www.fgfoa.org.
The information and opinions printed herein are obtained from sources believed to be reliable; however, the FGFOA makes no guarantee of accuracy. Opinions and recommendations are offered by individuals and do not represent official policy positions of the Florida Government Finance Officers Association, Inc.

and objectives to achieve HART's financial goals. Essential functions: Manages the development, preparation and administration of the HART annual operating budget; maintains strict adherence to Florida Department of Revenue Division of Ad Valorem Tax Truth in Millage Compliance regulations; conducts budget public hearings; submits all required documentation to the state. Prepares and reviews monthly financial reports for presentation to the Board of Directors. Develops, administers and interprets financially based internal controls and reports both capital and operating expenditures. Directs and oversees financial and performance audits, internal and external to assess HART's financial health and performance. Appraises the agency's financial position and issues periodic reports on the agency's financial stability, liquidity, and growth. Manages HART's sources of revenue by making investment decisions regarding the types of investment vehicles. Responsibility as authorized HART representative to request and process bank transfers, federal draw-downs and state billings. Assists the executive director in the development, analysis and reporting of performance indicators. Evaluates division directors and managers performance. Participates in insurance contract negotiations. Assists with bargaining unit(s) contract negotiations and subsequent interpretation of the contracts. Supervises, trains, and evaluates staff. Requirements: Experience with/in: Public or business administration and management principles, practices and procedures. Strong verbal and written communication abilities. Government budget preparation and monitoring procedures. Generally Accepted Accounting Principles. Auditing methods and procedures. Bargaining unit contracts. Standard office practices, procedures and equipment. Must have: Seven years of senior management experience. Bachelor's degree required, master's degree preferred, or two years of related field experience for each year of college requirement. Valid Florida driver's license required. CPA certificate preferred. Salary commensurate with education and experience. Position includes excellent benefits package including participation in Florida Retirement System. Apply in person at 4305 E. 21st Avenue, Tampa, FL 33605; or submit resume, references and salary history to jobs@hartline.org, or fax: (813) 626-9643. Preference is given to eligible veterans and spouses of eligible veterans with proper documentation. Drug Free, Safe Workplace and EOE. For more information, visit www.hartline.org.

Deputy Director, Administrative & Financial Services – Village of Wellington. \$74,050 - \$117,550/year + excellent benefits. Full-time, salary. Open until filled. Position overview and requirements: Position is responsible for the management and administration of the village's fiscal accounting systems. Employees in this classification facilitate technical design, implementation, and application of automated financial systems. Such systems include, but are not necessarily limited to, utilities billing, recreation programs, planning functions, and building and zoning functions. Directs various administration functions of the village, e.g. payroll, compensation, risk management and benefits. Administers functions under charge to achieve goals within available resources; plans and organizes workloads and staff assignments; trains, motivates and evaluates assigned staff; reviews progress and directs changes as needed. Provides leadership and direction in the development of short and long-range plans; analyzes, interprets, and prepares data for studies, reports and recommendations; coordinates department activities with other departments and agencies as needed; formulates

recommendations for action by administration and village officials. Minimum requirements: Bachelor's degree in public administration, finance, accounting or related; supplemented by five years professional experience in the management and administration of multiple accounting and financial reporting systems, preferably within a public or similar institutional agency; Certified Public Account (CPA) or Certified Government Finance Officer (CGFO) preferred; or an equivalent combination of education, certification, training and/or experience. To apply: Interested candidates can apply online at www.ci.wellington.fl.us or by fax to (561) 791-4045, or you can submit a resume or application in person to the Employment Services Office, Village of Wellington, 14000 Greenbriar Boulevard, Wellington, FL 33414. Phone: (561) 791-4151. Municipality Overview: The village of Wellington, population approximately 50,000, is a municipality in West-Central Palm Beach County, providing services to a primarily residential community. The Village of Wellington is a Smoke/Drug Free Workplace. Equal Opportunity Employer. Veterans' Preference.

Deputy Finance Director – City of Leesburg. The City of Leesburg is accepting applications for the position of deputy finance director. This is highly responsible professional work planning, directing, coordinating, managing and assisting with all activities to provide accurate financial information for budgeting, accounting, auditing, investments, cash and debt issuance. Supervises a large and diversified staff of accounting, clerical and field personnel in finance, customer service and purchasing divisions. Must have a bachelor's degree in accounting and six years experience in accounting, auditing and budgeting; or an equivalent combination of education and experience may be substituted. CPA, CGFO or master's degree a plus. Valid driver's license required. Minimum of three years of supervisory experience in the accounting field required. Starting at \$60,611 annual. Submit your resume and application to City of Leesburg, Human Resources, 501 W. Meadow Street, P.O. Box 490630, Leesburg, FL 34749-0630, fax (352) 728-9789, or e-mail employment@leesburgflorida.gov. AA/M/F/VP/H/D.

Deputy Internal Auditor – City of West Palm Beach. (Internal Auditor's Office) Salary range: \$62,125 - \$93,187. Management Benefits Category II. Bachelor's degree from an accredited college or university with a major in accounting, finance, business administration or a related field, and five years of progressively responsible auditing experience, including two years supervisory experience, or any equivalent combination of training and experience required. Must possess the professional designation of Certified Public Accountant or Certified Internal Auditor. A valid Florida driver's license or ability to obtain one upon employment is required. If you are interested in applying for this position, please submit an official City of West Palm Beach application to the Human Resources Department, 1000 45th Street, Suite #12, West Palm Beach, FL 33407. Applications are available at www.wpb.org. Closing date: December 16, 2005. EOE/Drug Free Workplace.

Director of Operations/Public Works – Town of Lantana. EOE. DFWP. Annual starting salary \$60,890 negotiable DOQ. Open until filled. Job Description: The Town of Lantana maintains a small fishing village theme and has a population of approximately 10,000. The Public Works Department consists of 39 positions and a budget of \$4.4 million. This position is responsible for all aspects of administration, direction and management of the town's public works func-

tions. Areas of responsibility includes, but is not limited to sanitation, water and wastewater services, streets, building and grounds and vehicle maintenance, administration and capital projects management. Essential functions: The list of duties and functions, as outlined herein, is intended to be representative of the type of tasks performed within this classification. They are not listed in any order of importance. The omission of an essential function does not preclude the manager from assigning duties not listed. The director administers the town's public works function in compliance with all applicable ordinances, codes, laws and regulatory standards. Conducts planning research and other special projects as requested by the town manager regarding public works services and capital development needs, town's growth and development initiatives. This position also performs human resource management functions, e.g., interview, selection, hiring, disciplinary action, recommending promotion, and performance evaluation. In addition, the director is responsible for budget development and administration for the department. Minimum qualifications: Bachelor's degree in public administration, engineering or related field. Five years experience in municipal public works functions, or related field with a majority in a supervisory capacity including budget development, human resources management, organization and delegation of responsibilities. Interested parties may submit a Town of Lantana application for employment to: Town of Lantana, Attn: Human Resources, 500 Greynolds Circle, Lantana, FL 33462.

Finance Director – Bonita Springs Fire Control and Rescue District. Seeking experienced, full-scope chief financial officer. Requires bachelor's degree plus at least five years accounting and/or finance experience, to include minimum three years as supervisor and three years in public-sector. Requires application from Web site: www.bonitafire.org. Salary from \$47,994 - \$57,592 excellent benefits. Mail or fax application and support materials to: Bonita Springs Fire Control and Rescue District, 27490 Old 41 Road, Bonita Springs, FL 34135; fax: (239) 949-6207. EOE. Web: www.bonitafire.org.

Finance Director – City of Fort Meade. Salary DOQ. The City of Fort Meade is looking for a seasoned, proactive, technically proficient, adaptable leader and team player to provide sound fiscal management of the city's finances in the capacity of director of finance replacing the current director who is retiring. The City of Fort Meade located 60 miles from Orlando and 39 miles from Tampa, is a full-service city with electric, natural gas, water, and sewer utilities. Job requirements include a bachelor's degree from an accredited college/university in public/business administration/finance/accounting and at least five years governmental finance experience, preferably at the local level; master's degree, CPA or experience with public utilities preferred; the ability to analyze economic data, forecast financial trends, and develop and maintain short- and long-term rate models; knowledge of reporting requirements to FASB, GASB, CAFR, and experience with automated comprehensive financial systems; at least five years in a supervisory capacity. Strong skills in AS 400, and Microsoft Office XP needed. Position requires superior organizational abilities, and strong written/verbal communication skills. Responsibilities include oversight of all governmental accounting functions including utility billing, licensing, customer service, personnel, accounts payable, accounts receivable, fixed assets, and cash receipts. The finance director prepares monthly financial reports, the annual budget, and information for the annual audit. The

finance director is responsible for adequate safeguards for the city's assets, including cash, inventories, equipment, and records. This position reports to the city manager and performs any other duties as may be required by the city manager. This position requires attendance at monthly commission meetings and must report to work in the event of a disaster. Open until filled. Submit resumes to: Katrina Powell, City Manager, 8 W. Broadway Fort Meade, FL 33841 Fax: (863) 285-1124.

Finance Director – City of South Miami. Description of job: supervises professional, technical and clerical employees in the performance of general accounting, payroll, accounts payable, accounts receivable, budget control, investments, internal auditing, purchasing, billing, collections and data processing. Directs the maintenance of a central accounting system for the city and its departments in a manner consistent with established and accepted municipal accounting principles and practices in accordance with statutory requirements, provides the basic documents and controls to implement the disbursement of all city funds in accordance with officially established procedures, maintains a system of controls to ensure that expenditures do not exceed appropriations, assists the city's administration in the preparation, presentation and adoption of the city's budget, develops and recommends programs to assure the economic development and financial vitality of the City of South Miami, develops, recommends and implements policies, program planning, fiscal management, administration and operations of all city functions, programs and services. Experience/educational requirements: The ideal candidate for this position will have the following educational background and experience: bachelor's degree in accounting and/or finance is required, CPA, master's in economics, accounting and/or a combination of education and experience is highly desired, minimum 10 years of governmental accounting, business and/or related organization is highly desired, emphasis will be placed on governmental accounting, budgeting, finance and management of employees. Knowledge of Florida municipal laws and regulations desirable. Skills/abilities: Must possess strong oral and written skills, strong financial, personnel and effective management skills, strong leadership skills, computer proficiency required. Salary: starting salary negotiable, depending on qualifications. The process: If interested in pursuing this exciting career opportunity, please submit a resume with current salary information and three professional references to: City of South Miami Human Resources Department, 6130 Sunset Drive, South Miami, FL 33143; (305) 668-2515; personnel@cityofsouthmiami.net. EOE.

Fiscal Analyst – The Children's Trust of Miami-Dade County. The Children's Trust of Miami-Dade County is a dedicated source of revenue established by voter referendum to improve the lives of children and families in Miami-Dade County by making strategic investments in their futures. The Children's Trust is seeking fiscal analysts to coordinate a variety of financial services. Job duties include: procurement of commodities and services following statutory requirements, analysis of utilization of contract allocations, risk management duties, conduct on-site fiscal monitoring of contracts and the preparation and analysis of financial reports. For more information and to apply, visit our Web site at www.thechildrenstrust.org.

Grant Accountant – Okaloosa County Clerk. This is a professional position managing and administering the activity related to local government accounting and management of federal and state grants. Okaloosa County, along with the constitutional officers, applies and receives multiple grants from multiple agencies in and out of the state each year which continues to grow in number and complexity. Salary DOQ. Requires an undergraduate degree in accounting and excellent organizational and communication skills. Experience with financial accounting software, PC wordprocessing and spreadsheet applications a must. Send resume to: Okaloosa County Clerk, Finance Director, 101 E. James Lee Boulevard, Room 118, Crestview, FL 32536.

Grants Specialist – City of Alachua. This is a professional position assisting the department director in securing grants and other funding sources, monitoring grant award agreements from a variety of funding agencies, foundations and jurisdictions. Requires knowledge of local, state and federal grant opportunities and funding resources; a bachelor's degree in political science, finance, public administration, business administration or related field; supplemented with at least two years experience in local, state or federal government with direct exposure to grant writing and project management. Submit employment application and a writing sample from a previous grant to the City of Alachua, Human Resources Department, Attn: Grants Specialist Position, P.O. Box 9, Alachua, FL 32616-0009 or fax (386) 462-7525 or online <http://cityofalachua.com>. Position opened until filled. EOE/DFW.

Internal Audit Director – City of Tampa. Salary range: \$70,740-\$110,822/DOQ. The City of Tampa is seeking highly qualified candidates for the position of internal audit director. The director will lead an Internal Audit Department that is recognized for high performance and operational excellence. This key position is appointed by and reports directly to the mayor. The director is responsible for all audit services and has to possess a keen understanding of government auditing practices. Candidates must have strong leadership and management skills, along with unquestionable personal integrity. Responsibilities include: Developing the long-range and annual audit plan; coordinating and monitoring the work of the internal audit staff; ensuring the audit process complies with government auditing standards; communicating audit results to senior management, the mayor and city council; media liaison and coordination. A bachelor's degree in accounting or a closely related field, master's preferred, from an accredited college or university. Thorough knowledge of GAS desired. Seven years of professional auditing experience with a minimum of three at the manager or senior supervisory level is mandatory. Certification required in one or more of the following: CPA, CIA, CFE, CISA, CGAP. Residency in the City of Tampa is required within six months of appointment. Relocation assistance provided. To apply, submit completed City of Tampa employment application form, current resume and contact information for three professional references to: City of Tampa, Human Resources: Employment Services Division, 306 E. Jackson Street, 7N, Tampa, FL 33602. Applications may also be submitted online at the city Web site, Tampagov.net. The City of Tampa is an equal opportunity employer. Position open until filled. Background check and drug screen required.

Internal Auditor/Liaison – Suwannee County – CCC. \$40,000-\$60,000 DOQ. The clerk of the circuit court is seeking highly qualified candidates to assist the clerk. This position is appointed by and reports directly to the clerk of circuit court. The position will be responsible for all audit services and must clearly understand the Florida Statutes and be heavily involved in all accounting and reporting activities. This person will work closely with the external auditors as well as development of the annual operating budget. Requirements include: bachelor's degree; CPA certification; five years governmental experience; thorough knowledge of GAAP, GAAS, GAGAS and Florida statutes; municipal software; write clear and concise communications. Send resume and references to Clerk of Circuit Court, Suwannee Cty Courthouse, 200 S. Ohio/MLK Jr. Avenue, Live Oak, FL 32064. This position is open until filled. All Smoke Free/Drug Free Workplace, EOE.

Investment Analyst/Pension – City of Gainesville. Salary: \$37,827.35 - \$52,012.61 annually. Job type: Full-Time Regular. Department: Finance. This is professional work involving various pension investments and other related financial pension activities. Minimum requirements: Graduation from an accredited four-year college or university with major course work in business or public administration, finance, or a related field; and two years experience in financial investment management; or an equivalent combination of training and experience which provide the required knowledge, skills and ability. Preferred qualifications: Investment analysis and accounting experience highly desirable. Experience with Microsoft Excel, Outlook and enterprise database systems highly desirable. Additional notes: May be required to attend meetings outside business hours. Apply online at our site: www.cityofgainesville.org/hr.

Management Analyst (Internal Audit) – City of West Palm Beach. Definition: Under general direction, drafts and/or analyzes departmental policies and procedures both existing and proposed, performs evaluations, and conducts special studies, inquiries, research, and other consulting; may perform other duties as assigned. Performs budgetary evaluations and analyzes budget detail. Salary range: \$57,689 - \$72,111 annually (Pay Grade 63). Salary commensurate upon qualifications and experience. Qualifications: Bachelor's degree from an accredited college or university with a major in accounting, business, finance, or related field; with seven (7) years work related experience dealing with high level management or governing board, internal auditing, management analysis, program planning, and evaluation, or any equivalent combination of training and experience. A valid Florida driver's license is required. Selection process: The selection process for this position may consist of any, all or a combination of the following tests: evaluation of training and experience, written examination, structured oral interview or other assessment method. How to apply: If you are interested in applying for this position, please submit an official City of West Palm Beach application with Social Security number to the Human Resources Department, 1000 45th Street, Suite #12, West Palm Beach, FL 33407. Applications available at www.wpb.org. Closing date: Applications must be received in the Human Resources Department on or before Friday, December 30, 2005, by 5:00 p.m. Veterans' preference will be given to eligible veterans and eligible spouses of veterans who meet the minimum qualifications, background investigation, drug and alcohol screening is required as a condition of employment. EOE.

Management/Budget Analyst – Charlotte County. Salary range: \$40,934 - \$61,402 with excellent benefit package. Performs management/budget analysis for various county departments, working closely with department heads and elected officials. Prefer a professional with government experience at the federal, state or local level. MPA/MBA strongly preferred. Requires bachelor's degree in accounting, public finance or related field, with five years professional experience in a government finance/budget office. Equivalent combination of experience and/or training will be considered. Computer/spreadsheet proficiency required. Apply to: Charlotte County Human Resources, 18500 Murdock Circle, Port Charlotte, FL 33948; fax resume to (941) 743-1254 or e-mail to GreatJobs@charlottefl.com; visit our Web page at www.charlottecountyfl.com. Applicants selected for employment are required to pass a pre-employment physical and drug screen. EOE. Women and minorities are encouraged to apply.

Manager, County Audit Services – Palm Beach County Clerk and Comptroller's Office. \$63,861 - \$100,917/year DOQ. The Palm Beach County Clerk and Comptroller's Office, a previous winner of the prestigious Governor's Sterling Award for performance excellence, offers a fast-paced, multi-faceted, challenging and rewarding work environment. This key position provides professional auditing for the purpose of studying and evaluating internal controls and general operations. Responsibilities include administering internal auditing controls and programs, and providing supervision to staff engaged in auditing processes. Position oversees and participates in the comprehensive formal reporting of all findings, and provides recommendations for promoting increased efficiency and effectiveness based on such findings. Identifies areas and management challenges that indicate the need for the application of professional auditing processes. Additional duties include: Monitors and reviews the work performance of staff for compliance with established policies and procedures, as well as to evaluate efficiency and effectiveness in work accomplished; plans and/or performs internal audits, to include establishing objectives and goals, collection of audit data, and evaluating reliability and integrity of internal controls; audits criteria with respect to data integrity, regulatory and procedural compliance, asset integrity, resource efficiency, and accomplishment of goals and objectives. The successful candidate must possess the following: minimum of a bachelor's degree in accounting, finance, management, public administration or closely related field, with master's degree preferred. Minimum eight years progressively responsible experience in professional auditing practices, at least three of which must be in a management role, that includes municipal planning/analysis, program management, budget preparation, auditing, and fiscal analysis, a portion of which shall be acquired in a moderate to large scale governmental or public institution. Current, valid certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA). We offer excellent benefits, a terrific work environment and career opportunity! For consideration, please e-mail your resume to: clerkjobs@co.palm-beach.fl.us or fax to: (561) 355-3815. The Clerk and Comptroller's Office is a drug free work place. Selected applicants must successfully pass a drug screen prior to start date. EOE/DFW.

Office of Management and Budget Director – Osceola County. (Job #PR172-05): \$54,362 + benefits. Preparation and administration of the county budget, performance measures, capital improvement

program, special assessments and the financial plan. Bachelor's degree in business, public administration or a related field. Four years of progressively responsible professional, management and supervisory experience. Apply to Osceola County HR, 3 Courthouse Square, Suite 100, Kissimmee, FL 34741 or online at www.osceola.org. VP/EOE/ADA. Physical/drug testing required. Job Line (407) 343-2814.

Risk Manager – Volusia County. Pay Rate: \$48,224 - \$79,301 annually, DOQ. Closing date: Open until filled. Volusia County (population 443,343) is seeking an experienced risk manager to oversee its claims administration of the workers' compensation, general and automobile liability funds. The total budget is \$10,880,137 with a workforce of approximately 3,500. The risk manager assures that monetary reserves are established and accounted for in accordance with state law; assesses needs for commercial insurance to cover property and limit risk to the self-insurance funds; oversees the occupational health program; sets claims reserves; advises the claims committee; and settles claims. Minimum qualifications: Bachelor's degree in business administration or any related field, supplemented by courses and training in insurance, risk management and safety, and five years of progressively responsible experience in risk management, insurance and safety programs. A comparable amount of education, training, or experience may be substituted for the minimum qualifications. Demonstrated knowledge in Florida risk and insurance management, and possession of an adjuster license are preferred. To apply for this position, please contact: Volusia County Personnel Division, 230 N. Woodland Boulevard, Suite 262, DeLand, FL 32720; (386) 736-5951; e-mail: personnel@co.volusia.fl.us. Applications available at Web site: <http://volusia.org/personnel>. Volusia County is a drug free workplace and an Equal Opportunity Employer committed to a diverse workforce.

Senior Budget Analyst – City of Fort Myers (Public Works/Utility Administration). This position requires a highly responsible individual to coordinate, analyze and evaluate the citywide capital improvement budget. Bachelor's degree in accounting, finance or related field plus three to five years experience in capital budgeting, governmental accounting, finance or a related field. CPA license preferred. Competitive salary/benefits. Apply: 1820 Hendry Street, Fort Myers, (239) 332-6775 or www.cityofmyers.com/jobs. EOE; affirmative action employer. Veterans' preference acknowledged.

Senior Compliance and Management Analyst – City of Melbourne. Bachelor's degree from an accredited four-year college or university in finance, accounting, economics, business administration or public administration, supplemented by at least three years of progressively responsible experience in management analysis, government finance, or auditing in a complex organization involving a computer-based data and management information system; or equivalent combination of training and experience that provides the required knowledge, skills, and abilities as determined by the department director. Managerial level experience and demonstrated ability to succinctly and clearly communicate in writing required. Master's degree preferred. Salary range \$41,306 - \$66,284. Apply to the Personnel Division, City of Melbourne, 900 E. Strawbridge Avenue, Melbourne, FL 32901, or fax to (321) 953-6260. Applications are available on the City of Melbourne web site www.melbourneflorida.org. Position will remain open until filled. The City of

Melbourne is an Equal Opportunity/Veterans' Preference/Drug-Free Workplace. Pre-employment drug testing is performed.

Senior Budget Analyst – City of Melbourne. Bachelor's degree from an accredited four-year college or university in business administration, accounting, public administration, economics or a related field supplemented by at least three years of progressively responsible experience in governmental budgeting or management analysis in a complex organization involving a computer-based data and management information system; or equivalent combination of training and experience that provides the required knowledge, skills, and abilities as determined by the department director. Direct supervisory/management experience and demonstrated ability to succinctly and clearly communicate in writing. Master's degree preferred. Salary range \$41,300 - \$66,284. Apply to the Personnel Division, City of Melbourne, 900 E. Strawbridge Avenue, Melbourne, FL 32901, or fax to (321) 953-6260. Applications are available on the City of Melbourne Web site www.melbourneflorida.org. Position will remain open until filled. The City of Melbourne is an Equal Opportunity/Veterans' Preference/Drug-Free Workplace. Pre-employment drug testing is performed.

Senior Financial Analyst – Palm Beach County Sheriff's Office. Position description summary: Provides complex and diverse financial and management analyses in support of accounting services, which includes the activities of cash receipts, cash management, payroll, accounts payable, and financial reporting. Responsible for developing financial management and payroll policies and procedures, designing and improving financial processes and/or systems, training employees on accounting services activities, reviewing internal financial operations, and preparing financial reports and information which summarize findings and recommendations. Performs all related duties as assigned. Minimum eligibility requirements: Bachelor's degree in accounting, finance or related field supplemented by a minimum of five years previous experience in public-sector budgeting, financial analysis and/or accounting. Must be skilled in the design and use of financial/economic tools and models including cost benefit analysis, cost allocation, and cost-effectiveness analysis. Must demonstrate proficiency in Microsoft Windows, Microsoft Office suite of products, and the workings of financial software applications. Must possess excellent communication skills, both oral and written, to work effectively with all levels of staff, government agencies, and private entities. Division: Accounting. Work schedule: Monday - Friday; 8:00 a.m. to 5:00 p.m.; salary: (Pay Grade 30) \$44,772 - \$66,528 annually with a hiring range of \$3,731 - \$4,449 per month, plus an excellent benefits package. How to apply: Submit an application to Palm Beach County Sheriff's Office, Human Resources, 3228 Gun Club Road, West Palm Beach, FL 33406. Position open until filled. To download an application visit our Web site at www.pbso.org.

Senior Fiscal Analyst – City of West Palm Beach. This position is responsible for all aspects of the department's financial management, tracking and reporting functions related to its general funds, its federal and state grant and loan funds and other financial resources available for execution of community development, housing, economic development and small business programs and projects. Bachelor's degree from an accredited college or university with a major in accounting, finance, business administration or re-

lated field and four years of progressively responsible municipal budgeting, grants management, billing, collection or revenue generation experience. \$46,193 - \$57,742. Applications available at: www.wpb.org.

Senior Information Systems Auditor – City of Miami. (This is a full-time, unclassified position, exempt under FLSA.) Salary range: \$61,154 - \$94,886 yearly (negotiable within range depending upon training and experience). Closing date: When a sufficient number of qualified persons have applied. Please apply immediately. The Office of the Auditor General is seeking an advanced-level auditor possessing expertise in auditing complex electronic data. Examples of duties include, but are not limited to conducting or participating in audits, performing management studies; providing managerial assistance; supervising the work of other auditors; assisting in planning, organizing, and performing audits of the city's Enterprise Resources Planning (ERP) System and the integrated modules; conducting and/or participating in investigations of matters of concern in areas with significant computer activity; and conducting financial/operational audits. The successful candidate will possess thorough knowledge of information technology systems, operations, auditing principles and procedures, keep abreast of trends and developments in the field, possess the ability to analyze ERP systems and design efficient and effective computer applications for use. Will perform related functions as required. Requirements: Certified Public Accountant (CPA) or Certified Information Systems Auditor (CISA) plus master's degree from an accredited college or university with major course work in computer science, accounting or a closely related field, and two years experience auditing information technology systems. A minimum of one year of experience supervising accounting or auditing staff is required. Experience utilizing audit control language applications is desirable or equivalent combination of training and experience beyond a bachelor's degree in the afore stated fields. All applicants must submit either a State of Florida Certified Public Accountant (CPA) or professional certification as a Certified Information Systems Auditor. No training, certification nor experience shall substitute for these credentials. Submit city employment application and copy of degree and license to: Senior Information Systems Auditor Position, City of Miami Employment Office, 444 S.W. 2nd Avenue, Room #129, Miami, FL 33130. To download an employment application form, and to obtain additional information regarding this or other current City of Miami vacancies, you may access our Web site at: www.ci.miami.fl.us or visit the City of Miami Employment Office. The City of Miami is an Equal Opportunity Employer and does not discriminate.

Senior Information Technology Auditor – Orange County Comptroller's Office. Pay rate: \$44,844.80 - \$70,075.20 annually. Closing date: Open until filled. One of Florida's largest local government professional audit organizations seeks an experienced senior information technology auditor to conduct technical evaluations of the financial and operational performance of information technology functions and systems. Duties will include providing technical support and assistance to other audit staff. Examples of past audits conducted can be found at www.occompt.com. A professional work environment is enhanced with flexible work hours and excellent benefits. Preference will be given to a Certified Information Systems Auditor. Candidates must have a bachelor's degree in accounting. A minimum of one year of practical experience in information technol-

ogy auditing and the ability to demonstrate knowledge of IT audit theory, principles and practices is required. Must have knowledge of mainframe, minicomputer and personal computer application and operating system software. Must have knowledge and experience installing and administering local area networks (LANs) and wide area network (WAN) connectivity. Must have the ability to effectively communicate both orally and in writing. We offer a generous benefits package, with a salary range from \$44,844.80 - \$70,075.20, commensurate with qualifications. Work among qualified professionals in a family-friendly, affordable community. Apply online to: www.OrangeCountyFL.net or in person at: Orange County Human Resources, 450 E. South Street, 2nd Floor, Orlando, FL 32801. Or fax resume to: (407) 836-2913. Orange County is a drug-free workplace and will conduct drug/alcohol testing. EOE/M/F/D/VP. Open until filled and subject to closing without notice.

Senior Internal Auditor – Collier County – CCC. Professional auditing work performing financial and special internal audits of county and clerk operations. Bachelor's degree in accounting, finance or related field, and three years of financial auditing, accounting or related governmental fiscal administration experience. Certification as either a Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor or Certified Fraud Examiner desired. Knowledge of GAGAS, GASB standards and other auditing profession principles and standards. Starting salary range: \$45,000 - \$60,000 and excellent fringe benefits. Send resume to: Human Resources Director, 3301 Tamiami Trail E., Naples, FL 34112; (239) 732-2761 or fax (239) 775-2755; e-mail: jobs@clerk.collier.fl.us.

Staff Auditor – Palm Beach County. \$38,293 - \$59,568/year DOQ. The Palm Beach County Clerk and Comptroller's Office, a previous winner of the prestigious Governor's Sterling Award for performance excellence, offers a fast-paced, multi-faceted, challenging and rewarding work environment. This key position conducts audits, special studies and operational reviews within generally accepted auditing procedures to ensure efficiency, legal/procedural compliance, and financial accountability of various functions; observe and evaluate activities; present audit findings and recommendations; and analyze and determine adequacy of internal controls within assigned areas. The successful candidate must possess the following: bachelor's degree in accounting or related area; three years auditing experience; CPA or CIA certification a plus; demonstrated experience using ACL software is highly desirable. We offer excellent benefits, a terrific work environment and career opportunity. For consideration, please e-mail your resume to: clerkjobs@co.palm-beach.fl.us or fax to: (561) 355-3815. The Clerk and Comptroller's Office is a drug free work place. Selected applicants must successfully pass a drug screen prior to start date. EOE/DFW.

Treasurer – City of Fort Lauderdale. \$65,208 - \$94,432 DOE. Bachelor's degree in accounting, or a closely related field; five years of responsible professional accounting and/or fiscal management experience, including supervisory experience; at least three years in governmental accounting or auditing, including development and administration of cash management, debt administration, investment and revenue accounting, as well as budgeting and forecasting activities. Master's may be substituted for one year of experience. Download application from our Web site: www.fortlauderdale.gov and mail completed application for consideration to Averill Dorsett,

Director of Human Resources, City of Fort Lauderdale, 100 N. Andrews Avenue, Fort Lauderdale, FL 33301.

Treasurer – City of Jacksonville. The City of Jacksonville is seeking a seasoned professional to serve as treasurer, responsible for overseeing the city's debt management program and the custody, investment and disbursement of all funds belonging to a large consolidated city and county government. This position also supervises the administration of the General Employees Pension Plan. The city is seeking a proven leader with line experience as a treasurer or government financial officer, with at least five years experience in the area of municipal finance, accounting or budgeting. Position requires excellent communication skills and demonstrated success in leading a customer-focused work force utilizing principles of total quality leadership, including commitment to data-driven measurement and decision-making. This position requires a bachelor's degree in finance, accounting or related field, and preference will be given to candidates who also possess an MBA or MPA. Certification as CPA, CIA, CFA, CGFO or CGFM a plus. The successful candidate will serve at the pleasure of the mayor, within a strong mayor/CAO form of government, reporting through the city's CFO, and will play a key role in making Jacksonville one of the most financially sound city governments in America. The City of Jacksonville is an equal opportunity/equal access employer and offers a competitive salary and benefits package. For consideration, apply at www.coj.net and fax resume and cover letter with salary expectations to (904) 630-8240.

Treasurer – City of Oakland Park. Professional financial management and supervisory work supporting the finance director in maintaining fiscal integrity of the city's funding, cash management and control functions, and utility customer service functions. Work in the investing, collection and custody of city monies and receipts. Plans and organizes and controls cash management programs. Monitors accounting, cash controls and forecasting of city revenues. \$49,508 - \$75,333 DOQ. Minimum requirements: Bachelor's degree from an accredited college or university in accounting or finance. Five years experience in a financial management field with a minimum of three years supervisory experience. Master's degree in a business-related field or an active Certified Public Accountant (CPA) license, an active Certified Government Finance Officer (CGFO) certificate or equivalent active license/certificate may substitute for two years of the required experience. Preferred: three years financial experience in a government sector. Master's degree in a business-related field or an active CPA, CGFO or equivalent license/certificate. Send completed application and resume to: City of Oakland Park, Human Resources Department, 3650 N.E. 12th Avenue, Oakland Park, FL 33334. Closing: Open until filled. Further information about this position and official application can be downloaded from our Web site: www.oaklandparkfl.org. City is an Equal Opportunity Employer.

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION
LIFETIME ACHIEVEMENT AWARD**

PURPOSE: This award, sponsored by the Florida Government Finance Officers Association, will recognize and honor a Finance Officer who has made a lasting and worthwhile contribution to the citizens of Florida through their efforts and dedication in the performance of their duties on a local level, and who has served the FGFOA in its efforts to enhance the profession. This award will be given no more often than annually, if a nomination is deemed qualified by the committee described below.

METHOD OF SELECTION: Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee will consist of an officer, a current board member, and two past presidents of the FGFOA, and one FGFOA member at large. This selection committee may make no more than one recommendation to the Board annually, but will do so only when the committee concludes that the nomination meets the criteria established. The FGFOA Board of Directors will vote to ratify the nomination. The selection will be announced at the Annual Conference, and appropriate honors will be bestowed. The process will then be repeated each succeeding year.

NOMINATION PROCEDURE: Nominations may be received from FGFOA members, local FGFOA chapters, or by the government served by the nominee. No individual or group will submit more than one nomination. Nomination forms and the deadline for nominations will be included in the FGFOA newsletter. Nominations will be submitted to the FGFOA Director of Administrative Services no later than sixty days prior to the Annual Conference.

CRITERIA: The Board of Directors has approved the criteria to be used as a guide for evaluating the nominees. The nominee must:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. FGFOA members who have been retired less than three years prior to the application deadline may also be considered.
2. Have served the FGFOA as an officer, director, committee chairman, state director, or local chapter president.
3. Have made a significant and specific contribution to the growth or enhancement of the profession.
4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

Nominations must include three letters of support from other general groups not affiliated with the nominee's current local government or state agency.

THE RECIPIENT WILL RECEIVE:

1. A specifically designed award suitably inscribed.
2. A distinctive lapel pin or medallion, which may be worn at all gatherings of finance officials.
3. An announcement in the FGFOA Newsletter.
4. A press release distributed to the local press in the recipient's hometown.
5. Annual listing of all Lifetime Achievement Award winners published in the annual membership directory and Annual Conference program.

Please mail this form to: FGFOA Office, Post Office Box 10270, Tallahassee, FL 32302-2270 or Fax it to: (850) 222-3806 no later than **Friday, March 31 2006**.

**OFFICIAL NOMINATION FOR
FLORIDA GOVERNMENT FINANCE OFFICERS
2006 LIFETIME ACHIEVEMENT AWARD**

THE UNDERSIGNED ARE PLEASED TO NOMINATE:

Name _____

Title _____

Government _____

Address _____

Number of years of FGFOA membership: _____

Number of years of service to local governments or state agencies: _____

List all service to the FGFOA as an officer, director, committee chairman, state director, or local Chapter president. _____

Describe all contributions to the growth or enhancement of the profession. _____

List any service in representing the FGFOA in presentations, public forums, legislative hearings, or in any other capacity.

ATTACH THREE LETTERS OF SUPPORT FROM GROUPS NOT AFFILIATED WITH THE NOMINEE'S CURRENT GOVERNMENT OR STATE AGENCY .

Signature of Nominator _____ Date _____

Address of Nominator _____ Phone _____

Please mail this form to: FGFOA Office, Post Office Box 10270, Tallahassee, FL 32302-2270 or Fax it to: (850) 222-3806 no later than **Friday, March 31, 2006.**



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION

Committee Member Application
(Please print clearly or type)

Please return this application form by March 31, 2006
to:
FGFOA
P. O. Box 10270
Tallahassee, Florida 32302

Name: _____ (first) _____ (mi) _____ (last)
 Title: _____
 Entity/Company: _____
 Address: _____
 City _____ State: _____ Zip: _____
 Phone: _____ Fax: _____
 E-mail: _____

1. Indicate below for which of the following standing committees you are seeking an appointment. Please indicate your preference by placing "1" for your first choice, "2" for your second choice, etc. Please check type of membership: _____ Active _____ Associate Member

- _____ **Career Development Committee** (Develops and presents six or more regional seminars designed to provide increased educational opportunities to the Association's members.)
- _____ **Certification Committee** (Coordinates and oversees the Certified Government Finance Officer program. This committee establishes qualifications and continuing education requirements, provides review sessions, and provides proctors and testing locations around the State for CGFO candidates.)
- _____ **Conference Host Committee** (Plans the social activities of the Annual Conference. These activities include the President's Reception, the Opening Ceremony, guest activities, hospitality, transportation, and Association Night.)
- _____ **Conference Program Committee** (Develops the detailed educational programs to be presented at the FGFOA Annual Conference, including the identification of relevant topics and the selection of appropriate speakers for each topic.)
- _____ **Information Technology Committee** (Responsible for communicating relevant information in a timely manner to members. Responsible for e-bulletins, discussion board, web site, and other technology issues.)
- _____ **Legislative Committee** (Prepares FGFOA's Legislative Policy and provides assistance to members and various governmental agencies by analyzing and commenting on the impact of proposed legislation affecting government financial administration.)
- _____ **Member Services Committee** (Initiates, promotes and attracts new and continued membership in the FGFOA. Prepares and develops the publication of at least six bi-monthly newsletters and the annual membership directory.)
- _____ **School of Governmental Finance Committee** (Develops the detailed educational program to be presented at the annual 4½ day School of Governmental Finance held in November. Activities include identifying relevant Basic, Intermediate, and Advanced topics and selecting appropriate speakers for each topic. Also coordinates social activities at the School.)
- _____ **Technical Resources Committee** (Serves as a resource to the membership by responding to technical inquiries and requests for information by the membership. The committee responds to discussion memoranda and/or exposure drafts issued by GASB and FASB. The Committee also submits articles for the bi-monthly Newsletter.)

2. How long have you been a member of the Florida Government Finance Officers Association? _____ (years)

3. Are you a member of a local chapter? _____ If yes, how long? _____ (years)
 Name of Chapter: _____

4. If you have previously served on an FGFOA Committee(s), which committee(s) and how long did you serve?
 Committee(s): _____ Years on the Committee(s): _____
 Approximate dates: _____

Please note that the FGFOA does not provide for the reimbursement of expenses incurred in connection with committee activities. Appointments will be finalized by May 1st. You will be notified by letter whether you have or have not been appointed. If any of your information changes or if you have questions, please call Anne Gooch at (850) 222-9684.