

**Florida Government Finance Officers Association  
Certified Government Finance Officers Exam  
Reference Materials Guide**

**Accounting & Financial Reporting**

Florida Statutes

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

Florida Statutes Chapter 218 Financial Matters Pertaining to Political Subdivisions (all sections)  
(specifically)

Florida Statutes 218.32 Annual financial reports; local governmental entities

Florida Statutes 218.39 Annual financial audit reports

Florida Statutes 218.391 Auditor selection procedures

Florida Statutes 218.503 Determination of financial emergency

Florida Statutes Chapters 11.4 The Auditor General (all sections)  
(specifically)

Florida Statutes 11.40 Duties of the Auditor General

Florida Statutes 11.45 Definitions; duties; authorities; reports; rules

Rules of the Auditor General Chapter 10.550 (all sections)

<http://www.state.fl.us/audgen/pages/rules.htm>

(specifically)

Rules of the Auditor General Chapter 10.556

Governmental Accounting, Auditing, and Financial Reporting, Using the GASB 34 Model – 2005 GFOA

All chapters

Appendix A Illustrative Journal Entries

Appendix F Glossary

Certified Information Systems Auditor, Sample Test - ISACA

[http://www.isaca.org/Template.cfm?Section=Exam\\_Information&CONTENTID=32231&TEMPLATE=/ContentManagement/ContentDisplay.cfm](http://www.isaca.org/Template.cfm?Section=Exam_Information&CONTENTID=32231&TEMPLATE=/ContentManagement/ContentDisplay.cfm)

**Other Recommended Readings**

Debt Issuance and Management: A Guide for Smaller Governments - GFOA

Government Auditing Standards (Yellow Book) - U. S. General Accounting Office (all chapters)  
(specifically)

Chapter 3 General Standards

Recommended Practices - Accounting, Auditing and Financial Reporting – GFOA

<http://www.gfoa.org/services/rp/caafr.shtml>

Public Policy Statements - Accounting, Auditing and Financial Reporting – GFOA

<http://www.gfoa.org/services/policy/gfoapp1.shtml>

**Florida Government Finance Officers Association  
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**Debt Administration**

Florida Statutes

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

Florida Statutes 163.335 Findings and Declarations of Necessity

Florida Statutes 200.065 Method of fixing millage

Florida Statutes 218.25 Limitation of shared funds

FAQs regarding Record Retention Requirements, Government Entities - IRS

<http://www.irs.gov/govt/article/0,,id=119336,00.html>

IRS Publication 4079, Tax-Exempt Governmental Bonds - IRS

<http://www.irs.gov/pub/irs-pdf/p4079.pdf>

Recommended Practice Statements, Debt Management - GFOA

<http://www.gfoa.org/services/rp/debt.shtml>

Debt Issuance and Management: A Guide for Smaller Governments - GFOA

Guide to Preparing a Debt Policy – GFOA

An Elected Official's Guide to Rating Agency Presentations - GFOA

An Elected Official's Guide to Debt Issuance – GFOA

Tax Exempt Financing: A Primer – GFOA

Investing Public Funds - GFOA

**Other Recommended Readings**

Public Policy Statements - Tax-Exempt Financing and the Municipal Bond Market – GFOA

<http://www.gfoa.org/services/policy/gfoapp7.shtml>

Debt Issuance and Management: A Guide for Smaller Governments - GFOA

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**Financial Administration**

Florida Statutes

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

Florida Statutes Chapter 175 Firefighter Pensions (all sections)  
(specifically)

Florida Statutes 175.061 Board of Trustees

Florida Statutes 175.071 General powers and duties of board of trustees

Florida Statutes 175.101 State excise tax on property insurance premiums

Florida Statutes 175.231 Diseases of firefighters suffered in line of duty

An Elected Official's Guide to Risk Management - GFOA

Governmental Accounting, Auditing, and Financial Reporting, Using the GASB 34 Model – 2005 GFOA  
Chapter 12 Transaction-specific and Account-specific Guidance  
Chapter 15 Reporting for Specialized Entities

The Reinventor's Fieldbook: Tools for Transforming Your Government - David Osborne

Essentials of Management - Harold Koontz (or other general management book)

Essential Guide to Computing – E. Garrison Walters

Manager's Guide to Purchasing an Information System – ICMA

State & Local Government Purchasing Principles & Practices – National Association of State Procurement Officials

Auditor Selection Guidelines 2007, Florida Auditor General

[http://www.state.fl.us/audgen/pages/pdf\\_files/auditor%20selection%20guidelines.pdf](http://www.state.fl.us/audgen/pages/pdf_files/auditor%20selection%20guidelines.pdf)

Certified Information Systems Auditor, Sample Test - ISACA

[http://www.isaca.org/Template.cfm?Section=Exam\\_Information&CONTENTID=32231&TEMPLATE=/ContentManagement/ContentDisplay.cfm](http://www.isaca.org/Template.cfm?Section=Exam_Information&CONTENTID=32231&TEMPLATE=/ContentManagement/ContentDisplay.cfm)

OMB Circular A-133 - U.S. Office of Management & Budget

<http://www.whitehouse.gov/omb/circulars/a133/a133.html>

OMB A-133.200

OMB A-133.230

**Other Recommended Readings**

A Guide for Establishing a Pension Investment Policy - GFOA

Governmental Accounting and Financial Reporting Standards - GASB

Statement 10, Accounting & Financial Reporting for Risk Financing & Related Insurance Issues

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**Municipal Budgeting**

Florida Statutes

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

Florida Statutes Chapter 200 Determination of Millage (all sections)  
(specifically)

Florida Statutes 200.065 Method of fixing millage

Florida Statutes 200.068 Certification of Compliance with this Chapter

Florida Statutes 200.071 Limitation of millage; counties

Florida Statutes 200.081 Millage limitation; municipalities

Florida Statutes Chapter 218 Financial Matters Pertaining To Political Subdivisions

Florida Statutes 218.25 Limitation of shared funds

Capital Improvement Programming: A Guide for Smaller Governments - GFOA

An Elected Official's Guide to Revenue Forecasting - GFOA

An Elected Official's Guide to Performance Measurement - GFOA

An Elected Official's Guide to Multi-Year Budgeting - GFOA

Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting - GFOA

<http://www.gfoa.org/services/dfl/budget/RecommendedBudgetPractices.pdf>

Recommended Practices - Budgeting and Fiscal Policy – GFOA

<http://www.gfoa.org/services/rp/budget.shtml>

GFOA Budget Award Criteria

Distinguished Budget Presentation Awards Program, Criteria Guide - GFOA

[http://www.gfoa.org/forms/documents/BudgetCriteriaLocation\\_001.pdf](http://www.gfoa.org/forms/documents/BudgetCriteriaLocation_001.pdf)

Distinguished Budget Presentation Awards Program, Criteria Explanations - GFOA

<http://www.gfoa.org/forms/documents/BudgetCriteriaExplanations.pdf>

Governmental Accounting, Auditing, and Financial Reporting, Using the GASB 34 Model – 2005 GFOA

Chapter 1 GAAP and the Governmental Environment

Chapter 2 The Governmental Financial Reporting Model

Chapter 10 Financial Statements

Chapter 16 Budgetary Integration and Reporting

Chapter 17 Performance Measurement

Cost Analysis and ABC for Governments – GFOA

Decision Tools for Budgetary Analysis – GFOA

The Operating Budget: A Guide for Smaller Governments – GFOA

**Other Recommended Readings**

An Elected Official's Guide to Government Finance - GFOA

An Elected Official's Guide to Debt Issuance – GFOA

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Reference Materials Guide**

**Treasury Management**

Florida Statutes

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

Florida Statutes Chapter 218 Part IV Investment of Local Government Surplus Funds (all sections)  
(specifically)

Florida Statutes 218.45 Local government investment policies

Governmental Accounting, Auditing, and Financial Reporting, Using the GASB 34 Model 2005 – GFOA  
Chapter 12 Transaction-specific and Account-specific Guidance

Governmental Accounting and Financial Reporting Standards - GASB  
Statement 40, Deposit and Investment Risk Disclosures

Statement 31, Accounting & Financial Reporting for Certain Investments & for External Investment Pools

Investing Public Funds, Second Edition, Girard Miller with M. Corinne Larson and W. Paul Zorn,  
GFOA, 1998.

Debt Issuance and Management: A Guide for Smaller Governments - GFOA

Sample Investment Policy - GFOA

<http://www.gfoa.org/downloads/SampleInvestmentPolicy.pdf>

GFOA Recommended Practices - Cash Management <http://www.gfoa.org/services/rp/cash.shtml>

In particular:

1995 Market Risk (Volatility) Ratings

<http://www.gfoa.org/downloads/cash-market-risk.pdf>

2002 Use of Derivatives by State and Local Governments for Cash Operating and Reserve Portfolios  
<http://www.gfoa.org/downloads/cash-use-derivatives.pdf>

2002 Security Lending Programs--Master, Trust, Custodial and Safekeeping Considerations  
<http://www.gfoa.org/downloads/cash-security-lending.pdf>

2002 Acceptance of Credit Cards

<http://www.gfoa.org/downloads/cash-acceptance-credit-cards.pdf>

2003 Revenue Policy: Cash Receipts Controls

[http://www.gfoa.org/downloads/cash-cash\\_receipts\\_policy.pdf](http://www.gfoa.org/downloads/cash-cash_receipts_policy.pdf)

2007 Bank Account Fraud Prevention

<http://www.gfoa.org/downloads/cashbankaccountfraud.pdf>

2007 Use of Local Government Investment Pools

<http://www.gfoa.org/downloads/cashlgip.pdf>

2007 Diversification of Investments in a Portfolio

<http://www.gfoa.org/downloads/cashdiversification.pdf>

## Other Recommended Readings

An Introduction to Treasury Management Practices – GFOA

Best Practices In Treasury Management – GFOA

<http://www.gfoa.org/downloads/CASHTreasuryapr00.pdf>

An **Elected Official's Guide to Investing**, by M. Corinne Larson - GFOA

Public Policy Statements – Cash Management – GFOA

<http://www.gfoa.org/services/policy/gfoapp3.shtml>