

Florida Government Finance Officers Association

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

November/December 2003



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Save the Date!

2004 FGFOA Annual Conference
May 1-5, 2004 □ Marriott Waterside, Tampa

The Conference Program and Conference Host committees are in full throttle working on the 2004 Annual Conference.

You can look forward to some new twists on networking with your colleagues. Come to Tampa and "Stay Connected."

Read the Conference Host Committee Report on page 6 about the exciting events planned in Tampa.

2004 Conference

Corner

GASB's Exposure Draft on Economic Condition Reporting: The Statistical Section – an Amendment of NCGA Statement 1

Camille Tharpe, Government Services Group, Inc.

Most state and local governments prepare a Comprehensive Annual Financial Report (CAFR). The CAFR includes three required sections – Introductory, Financial and Statistical. Although the statistical section is required, state and local governments are not required to prepare it if they present their basic financial statements in a report other than a CAFR. This article focuses on the CAFR statistical section and proposed Governmental Accounting Standards Board (GASB) changes.

The statistical section is not audited and is presented as the last section in the CAFR. It contains schedules intended to assist users in evaluating the financial condition of a government and its community and is often of special interest to investors and creditors, because the trends delineated and the nonfinancial factors identified can provide crucial insights to those assessing creditworthiness. For example, the schedules can contain tables presenting social and economic data, financial trends, and the fiscal capacity of the government in detail needed by readers who are more than casually interested in the activities of the governmental unit.

On September 11, 2003, GASB issued an Exposure Draft of proposed standards that would enhance and update the supporting information presented in the statistical section. The proposal, Economic

Condition Reporting: The Statistical Section, would revise the statistical section to include more comprehensive government-wide financial information.

The statistical section would be updated to reflect significant changes in government finance. The proposal would also replace the current standards, which are oriented toward general purpose local governments, with clearer guidelines that can be implemented by any type of governmental entity.

A list of the schedules that would be required to be included in a statistical section, as well as the disposition of the currently required information is as follows:

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President's Message



Margaret A. McGarrity, CPA
pmcgarrity@golynx.com

Dear Members:

I would like to share with you some noteworthy details about FGFOA efforts over the past few months. The FGFOA Board held its last meeting on November 21 in Sarasota at the site of the School of Governmental Finance. The School this year was a stellar success, which is very much attributable to the hard work and efforts of Chris Lyons and his dedicated committee. The attendance goal for the School this year had been 300, but the final count was 381. The speakers were excellent; the topics were very timely and educational, and the associated events were great fun. It was clear that all who attended enjoyed the School.

At the November FGFOA Board meeting the Board reviewed upcoming plans for the Annual Conference to be held May 1-5, 2004, in Tampa. Lyle Bulman and his Conference Program Committee have developed a draft detailed subject matter agenda for the conference, and they are currently finalizing speaker arrangements. Lyle is working with two large speaker bureaus to find an outstanding motivational speaker for our keynote address. Kim Adams and his Host Committee are working closely with the Marriott and representatives in Tampa to assure that all associated conference events proceed as planned. At this time, it looks likely that the Tuesday night event will take place at the recently renovated Aquarium. The food, entertainment and locale should be provide a great time for all attendees.

The Past Presidents Circle (PPC) met a couple of weeks ago in Orlando to discuss three issues of interest to the FGFOA Board: Leadership training opportunities, possible services for members in transition (unemployed members), and a possible interim service program for retired members similar to the ICMA Range Rider Program. These issues were discussed at the request of the FGFOA Board, and the PPC discussion was generally supportive. As such, the FGFOA Board has decided to move forward on all three items. Leadership training will be highlighted at the Conference and School of Governmental Finance. A Members in Transition Service and an interim service program for retired members will start small. Both service programs will initially be limited to information postings on the Web, and the Board will monitor the utilization of the programs. For the Members in Transition program, in an effort to provide a small measure of personal contact, there will be an ombudsman assigned. The first year volunteer will be Beryl Davis, and Jim Moye has agreed to assist if the demand for personal assistance is high. The IT Committee led by David Flatt will be working on Web implementation for both programs.

For your information, the Lifetime Achievement Award nomination form will be mailed on December 10, 2003, and it will be available on the FGFOA Web site. The deadline for submissions is December 30, 2003.

In closing, the FGFOA Board and I, along with the Florida League of Cities staff, would like to wish you the very best for the holiday season. We have all had our share of challenges over this past year, so this is a great time to enjoy family and friends as well as a little time away from work!

~ Margaret A. McGarrity

Florida Supreme Court Rules Personal E-Mails Are Not Public Records

Barry Skinner, Chair, Technical Resources Committee

On September 11, 2003, the Supreme Court of Florida in *Times Publishing Company vs. City of Clearwater* and *State of Florida vs. City of Clearwater* ruled that personal e-mail transmitted by public employees of a government agency are not public records pursuant to Section 119.011 (1), Florida Statutes (2000), and Article I, Section 24 (a) of the Florida Constitution by virtue of their placement on a government-owned computer. The Supreme Court further ruled that personal e-mails are not made or received pursuant to law or ordinance or in connection with the transaction of official business and, therefore, do not fall within the definition of public records by virtue of their placement on a government-owned computer system.

This case involved the following. In October 2000, a Times Publishing Company reporter requested that the City of Clearwater provide copies of all e-mails either sent from or received by two city employees over the city's computer network between October 1, 1999, and October 6, 2000. Pursuant to the city's procedures, the employees reviewed their e-mails and sorted them into two categories, personal and public. No one else reviewed the e-mails deemed by the employees to be personal. The city copied the public e-mails and provided them to Times Publishing.

Times Publishing filed an action in circuit court to obtain the e-mails the employees had designated as private. Times Publishing asserted that it was entitled to all the e-mails generated by and stored on the city's computers. They argued that the placement of e-mails on the city's computer system makes the e-mails public records, regardless of their content or intended purpose.

After a final hearing at which three of the city's employees testified, the circuit court issued an order denying Times Publishing's request. The circuit court opined that common sense...opposes a mere possession rule. This court noted several times during hearings on this case the absurd consequences of such an application of the law. If the attorney general brings his household bills to the office to work on during lunch, do they become public record if he temporarily puts them in his desk drawer? If a senator writes a note to herself while speaking with her husband on the phone does it become public record because she used a state note pad and pen? The sheriff's secretary, proud of her children, brings her Mother's Day cards to the office to show her friends. Do they become public records if she keeps them in the filing cabinet?

Times Publishing then filed an appeal. However, the Second District Court of Appeals affirmed

the circuit court's decision by concluding that "private" or "personal" e-mails fall outside the current definition of public records because they are neither "made or received pursuant to law or ordinance" nor "created or received in connection with official business" of the city or "in connection with the transaction of official business" by the city.

The Second District then forwarded the case to the Florida Supreme Court because its decision affects how every state agency and municipality maintains its electronic records and the public's access to those records. The Supreme Court's analysis is discussed below.

Access to public records is currently guaranteed by Article I, Section 24 of the Florida Constitution, and Chapter 119 Florida Statutes (2002). Article I, Section 24 provides in pertinent part:

(a) Every person has the right to inspect or copy any *public record made or received in connection with the official business* of any public body, officer, or employee of the state, or persons acting on their behalf, except with respect to records exempted pursuant to this section or specifically made confidential by this Constitution. This section specifically includes the legislative, executive and judicial branches of government...(emphasis supplied).

Chapter 119 defines public records as all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, *made or received pursuant to law or ordinance or in connection with the transaction of official business by an agency* (emphasis supplied).

Thus, according to the Supreme Court, both Article I, Section 24 and Chapter 119 specify that public records are those records that are in some way connected to "official business."

The Supreme Court disagreed with Times Publishing's argument that the placement of e-mails on the city's computer network automatically makes them public records. The court concluded that the definition of the term "public records" limited "public information to those materials which constitute records – that is, materials that have been prepared with the intent of perpetuating or formalizing knowledge." Thus, it cannot merely be the placement of the e-mails on the city's computer system that makes the e-mails public records. Rather, the e-mails must have been prepared "in connection with official agency business" and be "intended to perpetuate, communicate, or formalize knowledge of some type."

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Member Spotlight

News from the Secretary/Treasurer



Bill Underwood

William F. Underwood, II, also known to his family and friends as Bill, started his long career with the FGFOA in 1979. Bill has served FGFOA as committee member, committee chair, speaker, board director, and eventually as president in 1997.

Bill received his first degree in 1977, from the University of Missouri, in philosophy of all things. He also completed graduate studies in urban planning and community development at the University of Missouri. Bill continued

his graduate studies in economics at FAU and achieved his MBA with honors in 1993, from NOVA University. He is also accredited as a CGFO, CGFM, CLO and CDP.

Bill first began his service as a government finance officer at the City of Belle Glade where he served as the assistant finance director, assistant city manager, finance director and the director of administrative services. During that time, he pushed for and succeeded in creating a stormwater utility fund, issuing over \$40 million in debt, and installed a new computer system and delivered technology to the outlying departments. The City of Belle Glade received the "Excellence in Financial Reporting Award" during Mr. Underwood's tenure.

He also found his way to the finance director and director of administrative services positions at the City of Stuart from 1993 to 2003. As before, Bill was instrumental in the creation of a stormwater utility fund, created the first comprehensive employee manual, and led the City of Stuart to achieve the "Excellence in Reporting" award for five consecutive years. Bill is currently serving as the director of budget and finance at the Town of Davie.

A proponent of technology, Bill has overseen the implementation and direction of some of the newest and most innovative technologies in government. Numerous articles in national and state publications concerning his efforts and achievements in the fields of technology and innovation have been printed over the years including articles on his implementation of one of the first single sheet, self-folding newsletters to citizens in the form of their utility bill, the piloting of an e-check program in the City of Stuart, and the formation of a mandated fund balance reserve policy.

During his tenure as president of FGFOA, the Fall Institute was reshaped into the School of Governmental Finance and follows the same structure today. He also created and chaired FGFOA's Educational Foundation, formed an ad-hoc committee on technology that saw the birth of FGFOA's Web site, and orchestrated the membership count to an excess of 2,000.

But Bill's greatest contribution to FGFOA and government finance as a whole is his teaching, instructing and mentoring. During his years of service, he has enlightened and trained many FGFOA members as staff under his direction, peers and counterparts in other agencies and entities, and as an instructor at our own School of Governmental Finance and the Annual Conference. Bill was even honored with being selected to teach financing techniques to a group of international businessmen from Taiwan by NOVA University. A class he once gave at the School, was entitled "How to be a Great Finance Officer." That sums up Bill's contributions and career so far the best.



Gib Mitchell

The Audit Committee, made up of the immediate past president, Deborah Girard; a board member, Mark Fostier; and the secretary/treasurer as chair, recommended to the Board at the September 5 meeting, that the fiscal year be changed from **April 1 through March 31**, to **July 1 through June 30** in order that the annual conference would be in the same time period as the president's term of office.

At the November 21 Board meeting, the secretary/treasurer presented the following proposed Bylaw amendment:

Constitution and Bylaws

Article VIII

The fiscal year for this Association shall begin on ~~April~~ **JULY 1** of each year and end on ~~March~~ **JUNE 30**.

**Strikethroughs represent proposed Bylaw amendment.*

The Amendment would become effective for the 2005-06 fiscal year. July 1, 2005 to June 30, 2006.

Transition plan:

- Fiscal Year 4-1-03 to 3-31-04 (12 months)
- Fiscal Year 4-1-04 to 3-31-05 (12 months)
- Fiscal Year 4-1-05 to 6-30-05 (3 months)
- Fiscal Year 7-1-05 to 6-30-06 (12 months)

IRS Regulations will allow a reporting period shorter than 12 months but not longer than 12 months for transition purposes

In fiscal year 4-1-04 to 6-30-05, collect 15 months worth of dues. Then, collect the normal 12 months of dues for the fiscal year beginning 7-1-05 to 6-30-06.

The following schedule to implement the proposed Bylaw amendment was submitted to the Board and coincides with the new Nominating and Election Schedule for 2003-04.

- 11/21/03 Board approves proposed Bylaw amendment to change fiscal year end from March 31 to June 30.
- 11/21/03 President appoints Bylaw Committee with immediate past president as chair.
- 12/3/03 Mail Bylaw amendment to all active members, with solicitation of written comments to be returned by December 20, 2003.
- 1/3/03 Bylaw Committee chair to draft unbiased position paper incorporating all comments, to be posted on FGFOA Web site.

(continued)

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

(News from Secretary/Treasurer continued)

- 2/3/04 Mail ballots on Bylaw amendment.
- 3/2/04 Ballots must be returned by this day.
- 3/3/04 Election Referendum Canvassing Board will tally votes and results of the referendum are relayed to the president-elect.
- 5/4/04 Results to be announced at the Annual Conference Business Meeting.
- 5/10/04 If approved, contact Foley & Lardner to proceed with permission from IRS to change fiscal year.
- 5/17/04 Notify chapters that they must change fiscal year to remain under FGFOA Financial Reporting and Insurance Coverage.

The Board of Directors approved the proposed Bylaw amendment to change the fiscal year to be July 1, 2005, to June 30, 2006, and adopted the implementation schedule for putting the amendment before the membership as proposed above.

The proposed Bylaw amendment was mailed on December 3, 2003, with a solicitation notice to submit written comments to be returned by December 20, 2003.

FGFOA Welcomes Its Newest Members

- Michael Adams, Marion County – CCC
- Maria Aguilar, Town of Orchid
- Jamie Alderman, Hillsborough County
- Carolyn Andrews, Lee County Utilities Division
- Margo Arcand, City of Fort Myers
- Nancy Asher, City of Boca Raton
- Deidra Ball, Lee County Utilities Division
- Shruti Batra, City of Pompano Beach
- Lori Borman, Lee County – BCC
- Beverly Ann Botelho, City of North Port
- Jan Brewer, DeSoto County
- Leslie Broadus, City of Fort Walton Beach
- Elyna Castineira-Perez, City of Homestead
- Kathleen Colombo, Sarasota County
- Terry Cormeny, St. Johns River Water Management District
- Randall Dault, City of Tarpon Springs
- Bridget A. Denihan, City of Lake Wales
- Michele Diaz, Collier County – SO
- Erik Dingwall, Bond Logistix LLC
- Donna Doss, Orange County – TC
- Mirtha Dziedzic, City of Miami
- Debra Elkins, Munifinancial
- Peter Frink, City of Melbourne
- Karen Garner, Sarasota County Public Works
- Juan Godoy, Flagler County
- Gina Guevarez, Village of Wellington
- Anthony Hairston, Public Resources Management Group, Inc.
- Murray Hamilton, Jr., Public Resources Management Group, Inc.
- Brian Heath, Hansen
- Judy Henson, Sarasota County Public Works
- Barbara Jackson, City of Bradenton
- Maria Kemp, City of Tarpon Springs
- Lawrence Landry, Florida Municipal Power Agency

- DJ Lebo, Volusia County School District
- Jason Loschiavo, Metroplan Orlando
- Tara Lozito, Volusia County
- George MacFarlane, Sarasota County Government
- Hazel Marquis, Sarasota County Development Services
- Brian Martin, Orange County Government
- Kari McVaugh, Sarasota Police Department
- Rebecca Norris, Gulf County – CCC
- John Pack, Sarasota County Public Works
- Sherri Pape, Sarasota County Public Works
- Michael Perry, Sarasota County Government
- E. Phillips, Brevard County – BCC
- Cheryl Puleo, City of Cape Canaveral
- Craig Reed, St. Johns River Water Management District
- Donna Renberg, City of Cocoa
- Dorothy Roadman, City of Fort Myers
- Michael Rosciam, Thomas Howell Ferguson
- Sylvia Simms, Town of Polk City
- Dawn Simpson, Highlands County – CCC
- Mark Stevens, Municipal Services Group
- Barbara Turman, Sarasota County Public Works
- Karen Vail, Sarasota County – BCC
- Tanya Vaughn-Patterson, South Florida Water Management District
- Dutduan Vizcaino, City of Homestead
- Sara Walker, Charlotte County Public Works
- Tom Williams, Sarasota County Public Works
- Bette Ann Williams, Pinellas County
- Debora Zaborski, Sarasota County Public Works

It's About You

Congratulations to **Kent R. Olson** on his promotion to treasurer for the City of Orlando. Mr. Olson replaces Bruce Harter who retired from the city after 22 years of service.

The “It’s About You” section was developed to highlight FGFOA members and their special accomplishments. Please submit notices of job promotions, awards and retirements or other recognition to: agooch@flcities.com.

Please visit our new and improved Discussion Board on the Web site!

www.fgfoa.org/services/discussion_board.asp



Committee Reports

Career Development

Andrea Wilson, City of Orlando, Chair

The Career Development Committee held its second seminar of the year, "Investments and Cash Management," on October 17 in Destin and on October 24 in Orlando. Although the Orlando seminar was very well attended, the Destin event was not. Tim Pozza, Panhandle Chapter president, conducted a survey of his chapter to determine the reasons for the low attendance. Several people stated that the subject matter kept them from going to this conference. However, the FGFOA is committed to providing the state-required investment credits everyone needs, and will continue to do an investment seminar each year.

Other reasons given included scheduling conflicts, and location and time of year. We asked for feedback on preferred locations and times of year. The two top months of the year in which the Panhandle Chapter members would like to see conferences are February and May, followed by March and June. As for locations, this Chapter prefers Destin, Tallahassee and Orlando.

Thanks to Tim Pozza for doing the survey, and for chairing this subcommittee. He, Thomas Tight, Boe Cole and Catalina Carrion put together a great lineup of speakers.

We hope you were able to participate in "Snoopdoggin' Fraud in the System" on December 5 in Fort Lauderdale. Sheila Roberts and Katrina Laudeman came up with terrific presenters on fraud and internal controls for this one.

Make plans now to attend "Multi-Year Budgeting, Developing a Fund Balance Policy, the Right Measures and Revenue Projections" (whew!) on January 9 in West Palm Beach. Maria Corona, Marcia Haye, and Carmen Richardson have worked very hard to arrange this seminar, and have enlisted a recognized authority to present in each of these areas.

Please e-mail any suggestions or comments for the Career Development Committee to Andrea Wilson at Andrea.Wilson@cityoforlando.net.

Certification

Jeff Smith, Indian River – TC, Chair

The certification committee has been preparing for the November review classes and the exam. As of November 1, 2003, 34 applications for the review classes at the School of Governmental Finance have been approved and 40 applications for the test have also been approved. These numbers will increase slightly with the deadline of November 3, 2003. I would like to publicly thank the five volunteers, Leigh Walker, CPG, CGFO, CPFO; Lynda Dennis, CPA, CGFO; Jason Brown, CGFO; Larry Napier, CGFO; and Hubert Jacques, CGFO for the tremendous effort and time they put into teaching the review classes.

I encourage any of you who are not already certified to obtain your CGFO designation. This distinguished certification is a visible recognition of professionalism, knowledge and commitment to excellence. The next CGFO exam is scheduled for March 2004.

The committee has scheduled a working committee meeting in Orlando on January 23, 2003, to review the information currently being gathered on outside consultants to rewrite the CGFO exam. We will also be assigning subcommittees and responsibilities for each section of the exam. It takes a lot of background research and information gathering to build the foundation for a project of this

magnitude. I would like to thank each and every member of the committee for their hard work, Anne Gooch of the Florida League of Cities for her tireless efforts on behalf of this committee, and the Board of the FGFOA for their continued support of this task.

Conference Host

Kim Adams, City of Largo, Chair

Greetings from the 2004 Conference Host Committee! This article provides a quick update on our next annual conference.

Our next FGFOA conference will be held in the historic City of Tampa, home of the World Champion Buccaneers, who aren't quite living-up to that title so far (but, it ain't over 'til the portly person sings!). Luckily, the Lightning hockey team is doing better and hope springs eternal for the Devil Rays!

The Host Committee is planning a plethora of perfectly pleasurable pursuits for the Tampa Conference, which will be held on May 1-5. Is your calendar marked? You won't want to miss *this* conference!

The Host Committee's main goal is to help you enjoy yourself (and your guests, too!) any time you're not attending classes. That's not to say attending classes isn't enjoyable; it's just a different kind of enjoyment!

The Sunday morning golf event kicks-off the Host Committee's festivities at the picturesque and challenging West Chase Golf Course. Sunday evening festivities start with Association Night at the conference hotel, the beautiful Marriott Waterside, which has ample room for the 850-plus attendees expected. Association Night will be held in and around the hotel Exhibit Hall and will begin just after Sunday class ends, so there will be no delays getting to all the fun!

Association Night is the perfect event for you to mingle with old friends, meet new friends, visit the Exhibit Hall and meander around the "foyer" area, which provides a panoramic view of the waterway between the Marriott and Harbor Island. You will also have direct access to the Waterside Patio, which is just a few stair steps down from the foyer. From the patio, you can watch the boats, gaze at the stars and enjoy the mild May Tampa Bay weather.

Association Night will have a Caribbean theme, complete with a seven-piece steel drum band, island-style food and drink, plus all the tropical trimmings. The Host Committee guarantees (pronounced, gaa-run-teeeee) a relaxing and fun time for everyone! It's probably not too late to pick-up a Hawaiian shirt on clearance, which would be perfect for this event! The Hospitality Suite will open-up right after Association Night activities end, so you can extend your fun-seeking and networking a while longer.

By the way, the Marriott has a great fitness room, a huge pool area with food and beverage service, and several restaurants and watering holes, so you'll never have to leave the hotel unless you want to. But, with lots to do in downtown Tampa, Ybor City (pronounced E-boar) and across the bay, you'll probably want to get out of the hotel a little!

May is a great beach month in Tampa Bay, so the Host Committee is planning a bus trip to Clearwater Beach on Monday. You say you're too busy with classes on Monday for the beach? We completely understand, so we suggest that you arrive before the conference or stay afterwards. According beach-ranking "experts" (now there's a tough job!), Tampa Bay's Gulf Coast has *three* of the top-five beaches in the USA!

To help you enjoy the best Tampa Bay has to offer, the Host Committee is assembling a list of the Top 12 Things To Do in Tampa Bay. Your only problem will be squeezing in all the fun! May is a great time to catch a Ray's baseball game in St. Pete or, with luck, catch a Lightning hockey playoff game! The Lightning play right

across the street from the Marriott in the Times Forum, which also hosts concerts and other events.

More information on May "happenings" will be provided in future newsletters. Until then, here are a few *great* Web sites to help you plan your visit. You can also call me or e-mail kadams@largo.com if you have any questions. Best wishes from the Host Committee! We look forward to hosting you in Tampa!

- www.tbo.com: Tampa Bay information galore!
- www.floridasbeach.com: Beaches, plus a whole lot more!
- www.tampagov.net: Tampa's official site and links!
- www.stpete.org/explore.htm: "Things To Do" for starters!

Information Technology

David Flatt, City of Sarasota, Chair

The new Discussion Board is up and running at the FGFOA Web site. This is a great tool to bounce ideas and get input from colleagues outside of your entity. One of the FGFOA Standing Committees is already using the Discussion Board to communicate ideas within their group. You can view the Discussion Board without a password, but will not be able to post a reply or take advantage of the e-mail notification system. To get full access, create a new account or use your existing FGFOA user name and password. If you have forgotten your password, the system will send you an e-mail with your previously assigned password.

Once you login, update your profile from the link at the top. At the bottom of the screen, check where it says: enable e-mail tracking and then click on the update user information button. When you are viewing replies for a topic you can then check one or all of the options at the top left of the screen:

- E-mail me when someone replies to this topic
- E-mail me a daily report if there are replies
- E-mail me a weekly report if there are replies

You can click on the MyForums link at the top of the screen to manage your notification to topics that you have selected. If you have any suggestions, please send me an e-mail at david_flatt@sarasotagov.com.

Legislative

Bill Bogan, Jr., Leon County – CCC, Chair

The Legislative Committee finalized their recommendation for an internal legislative position paper. The committee presented this document to the FGFOA Board at the November 21, 2003, Board meeting in Sarasota. In addition, the committee recommended that two other items be included in the internal legislative position paper for the FGFOA. The committee recommended inclusion into the internal position paper an issue relating to charging fees on all services for paying with credit cards and modernizing outdated statutes involving the clerk's function as CFOs for counties.

The FGFOA Board voted to table the discussion on the internal position paper until a December 2003 conference call. The Board approved the inclusion of the two additional items recommended by the Legislative Committee for discussion purposes.

Also, three members of the Legislative Committee along with President-Elect George McGowan are serving on the Auditor General's Auditor Selection Task Force committee. The three members are Alan Gaarder, Eugene A. Schiller and myself. Other FGFOA members serving on the task force as representatives of other organizations are: current FGFOA Board member Francine Ramaglia, and past FGFOA presidents Jim Moye and Bill Underwood. This committee is lead by our own current FGFOA Board member Jim Dwyer and Legislative Committee member Ted Sauerbeck.

It was initially thought that the Task Force Committee would meet three times and provide the auditor general with recommendations for changes to the Florida Statutes regarding the auditor selection process. The recommendations would then be provided to the Florida Legislature for changes in the current law.

During the first two meetings there was intense debate as to what should and should not be recommended. After the first two meetings several committee members were under the impression that there may be a need for several meetings over what was originally planned. Although, the first two meetings seemed controversial, they were very beneficial. It is my opinion that the committee left the third meeting with a consensus as to what changes, if any, should be made in the auditor selection process for local governments. As a result, there is an expectation that the committee will need to have only one additional meeting to finalize its recommendations.

Membership and Publications

Carol Himes, City of Boca Raton, Chair

The Membership and Publications Committee met at the Florida League of Cities building in Orlando on October 6, 2003, and discussed the focus of the Membership and Publications Committee.

The future focus of the Membership and Publications Committee might be modified somewhat. George McGowan, president-elect and chapter liaison, offered his vision of how the committee might serve in a role to gather information to determine whether the needs of the members are being met by the FGFOA. The committee would like to determine any areas of interest not currently being met at the conferences or seminars.

Membership expansion is always a focus of the Membership and Publications Committee. The committee discussed the mailings to other organizations and will be continuing some of the efforts in that area. We also have discussed reaching out to schools and have plans to discuss an outreach with the Scholarship Committee. A cross-referencing of the chapter mailing lists will be explored as well.

This newsletter is prepared in order to provide helpful information to our members. It involves the efforts of the Florida League of Cities as well as many individuals many who are serving on the various committees of this organization. If you would like information on a topic or would like to contribute an article to the newsletter please contact me at (561) 393-7833.

School of Governmental Finance

Chris Lyons, City of Sarasota, Chair

The School of Governmental Finance was held the week of **November 17-21, 2003**, at the Hyatt Hotel in Sarasota. Total registration of 375 exceeded all expectations by topping last year's total of 331.

The School Committee designed and produced a program that met the needs of government finance professionals in both municipalities and counties. The following classes were scheduled in five educational tracks with topics that benefited all finance staff from the beginner to the seasoned professional:

Accounting and Financial Reporting

- Principles of Accounting (8 hrs)
- GASB 34 Implementation Panel Q & A (2 hrs)
- Yellow Book/Audit Guide Update (2 hrs)
- Auditor General Update (2 hrs)
- Introduction to Financial Statements (2 Hrs)
- GASB Update (2 hrs)
- Evaluating Internal Controls and Avoiding Pitfalls that Permit Fraud (2 hrs)

- Auditor Responsibilities under SAS 99/Dealing with Auditors (2 hrs)
- Merging the Budget and Accounting Functions (2 hrs)
- GASB 34 Infrastructure Accounting and Reporting (2 hrs)
- Internal Audit – A Key To Success (2 hrs)

Budgeting

- Developing a Personnel Budget (2 hrs)
- Budget Development Techniques and Roles (2 hrs)
- Best Budgeting Practices (2 hrs)
- Performance Measures (2 hrs)
- Capital Budgeting (2 hrs)
- TRIM Compliance (2 hrs)

Debt Management

- Introduction to Debt Management (4 hrs)
- How to Prepare for a Rating Agency or Bond Insurance Rating Visit (2 hrs)
- Arbitrage Rebate (2 hrs)

Treasury Management

- Interest Rate Swaps 101 (2 hrs)
- Fixed Income Pension Investment Strategies (2 hrs)
- Where Do We Go from Here? Managing Your Manager with Roundtable Discussions (4 hrs)
- Equity Pension Investment Strategies – Yesterday and Tomorrow (2 hrs)

Financial Management

- Using Technology to Your Advantage (4 hrs)
- Web-Enabled Application Security & Control (2 hrs)
- IRS Compliance Issues for Local Governments (2 hrs)
- Government Liability Issues (2 hrs)
- Publishing Effective Electronic Forms (2 Hrs)
- The Future of Health Care Benefits (2 hrs)
- Human Resource Management for Finance Officers (2 hrs)
- How Would You Like To Pay? Cash, Plastic or e-Check (2 hrs)
- The Do's and Don'ts of Grant Funding (2 hrs)
- Practical Business Process Reengineering (4 hrs)
- 2004 Legislative Session Preview (2 hrs)
- State of the Economy (2 hrs)
- Leadership (2 hrs)

Additionally, this year's school offered a host of networking opportunities as follows:

Monday morning – First Time Attendees Breakfast – Board members Gib Mitchell and Francine Ramaglia informed first time attendees about the benefits of membership in the FGFOA.

Tuesday evening – Cruise on Sarasota Bay – The two-hour sunset cruise on Sarasota Bay was a great networking opportunity. Passengers experienced a great time getting to know or catching up with their peers while enjoying delectable creations from Nellie's Deli.

Wednesday morning – Golf Outing – Despite the inclement weather, the Golf Outing was held as planned. The majority of golfers braved the wind, rain and other hazards to complete their round of golf. The weather did not dampen the spirit and enjoyment of those playing.

Wednesday evening – Poolside Reception – A one-hour poolside reception was held at the Hyatt Sarasota and was well attended.

Monday thru Thursday – Hospitality Suite – Of course, the Hospitality Room was open from 7:00 p.m. until 11:00 p.m. for that all-important networking.

The success of the School this year was due in large to the efforts of the sub-chairs and committee members that worked so very hard to put together the program and hospitality activities. A very special **THANK YOU** is extended to each of them for this year's School. Also, please applaud all our speakers and sponsors without whom the School would not have been so successful.

Furthermore, the staff in Tallahassee was a tremendous help. They picked up where the committee left off and produced a great brochure and delivered it to the membership on a timely basis. Also, they mailed out letters to all the speakers for confirmation of speaking engagement dates and time, as well as to determine the needs of the speakers. They also mailed out the confirmations to the moderators clarifying their commitment and duties. A very special **THANK YOU** to them for the success of the School.

Technical Resources

Barry Skinner, Orange County Comptroller's Office, Chair

The Technical Resources Committee is currently working with the Board on a response to GASB Exposure Draft, Economic Conditions Reporting: The Statistical Section, an amendment to NCGA Statement 1. We also provided the article on this subject for this newsletter.

Traffic on the Discussion Board has been light. The discussion board forum provides an opportunity for members to voice opinions on related topics and to post technical questions. Several questions have been posted to the Discussion Board; however, only a handful of FGFOA members have posted responses. Members are encouraged to check the Discussion Board often to help stimulate meaningful discussion and share information. The committee continues to monitor the Discussion Board, which is located on the FGFOA Web site (click on **Services** link, then click on the **Discussion Board** link).

Work continues on improvements to the Discussion Board. A system to notify members, via e-mail, when questions and responses have been posted is in development. Members will be able to choose this service, or not, as well as being able to specify which topics for which they wish to be alerted.

Several sample requests for proposals and policies/procedures are available on the FGFOA Web site (click on the **Services** link, then click on the **Document Library** link). The committee is looking for more sample documents from FGFOA members. We are requesting RFPs and related contracts in the following areas: arbitrage services, banking services, bond counsel services, financial advisor services, safekeeping/treasury management services, liquidity facility providers, and underwriter services. We are also requesting policies and procedures for: fixed assets, investments, debt management, purchasing cards, travel, fund balance, and CIP. Please e-mail your documents to the League through Anne Gooch atagooch@flicities.com.

Technical Questions

Members with technical questions have the following three contact points:

- Discussion Board at the FGFOA Web site: www.fgfoa.org/services/discussion_board.asp
- Anne Gooch at (850) 222-9684 or e-mail: agooch@flicities.com
- TRC Chairman, Barry Skinner at (407) 836-5715 or e-mail: barry.skinner@occompt.com



2003 SCHOOL OF GOVERNMENTAL FINANCE CONTRIBUTOR LIST

Attendee Business Bags

Bank of America Commercial Banking
13099 U.S. 41 Southeast, Suite 320
Fort Myers, FL 33907-3835
William Schroeder
(941) 433-6135

Networking Events

Bryant, Miller and Olive, P.A.
101 E. Kennedy Boulevard, Suite 2100
Tampa, FL 33602
Duane D. Draper
(813) 273-6677

CitiGroup
777 S. Flagler Drive, 8th Floor
West Palm Beach, FL 33401-6161
Michael G. Hole
(800) 684-9665

CPA Associates
1301 6th Avenue W.
Bradenton, FL 34205-7440
William Hawthorne
(941) 747-4483

Fifth Third Bank
999 Vanderbilt Beach Road
Naples, FL 34101-3021
James C. Ray, Jr.
(239) 591-6402

GrayHarris
201 N. Franklin Street, Suite 2200
Tampa, FL 33602
Frank Fleischer
(813) 273-5000

Kirkpatrick, Pettis
3504 Lake Lynda Drive, Suite 155
Orlando, FL 32817
Jeff Larsen
(407) 482-2327

Mitchell Humphrey & Co.
11720 Borman Drive
St. Louis, MO 63146-4192
Kim Schaefer/Tim Kiely
(800) 237-0028

Morgan Stanley
Fixed Income and Wealth Advisor
19495 Biscayne Boulevard
Aventura, FL 33180
Peter Seeley for Fixed Income or
Andrew Menachem for Wealth Advisor
(305) 937-7170 or (888) 917-5397

Public Financial Management, Inc.
201 S. Orange Avenue, Suite 720
Orlando, FL 32801
Steven Alexander
(407) 648-2208

Purvis, Gray & Company
1727 2nd Street
Sarasota, FL 34236
Joseph J. Welch
(941) 365-3774

Raymond James & Associates, Inc.
The Raymond James Financial Center
880 Carillon Parkway
St. Petersburg, FL 33716
Kevin M. Schuyler
(727) 573-8757

Shay Financial Services, Inc.
1000 Brickell Avenue, Suite 700
Miami, FL 33131
Stephen J. Sirop
(305) 931-5383 or (800) 327-6190

**Southwest Florida Government
Finance Officers Association**
2115 Second Street
Fort Myers, FL 33901
James B. Lewin
(239) 335-2336

Sovereign Securities Corp.
2 N. Tamiami Trail
Sarasota, FL 34236
David Jang
(941) 373-8011

**The Bank of New York Trust
Company of Florida, N.A.**
Corporate Trust Division
10161 Centurion Parkway
Jacksonville, FL 32256
Antonio I. Portuondo
(800) 705-0384

The Gehring Group
11505 Fairchild Gardens Avenue, Suite 202
Palm Beach Gardens, FL 33410
Kurt N. Gehring
(561) 626-6797

Vining Sparks IBG, L.P.
751 Livesay Chappel Road
Kyles Ford, TN 37765
Judith Bucher-Schiffer
(800) 957-8218

Wachovia Bank
100 S. Ashley Drive, Suite 1000
Tampa, FL 33602
Kenneth N. Wheatley
(813) 276-6448

William R. Hough & Company
100 2nd Avenue S., Suite 800
St. Petersburg, FL 33701
Julie Turner
(727) 895-8871



(continued from page 1)

Current Statistical Section Schedules and Their Disposition Under the Proposed Standards

Schedules retained and improved

- Property Tax Levies and Collections – last 10 fiscal years
- Assessed and Estimated Actual Value of Taxable Property – last 10 fiscal years
- Property Tax Rates – All Overlapping Governments – last 10 fiscal years
- Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita – last 10 fiscal years
- Computation of Legal Debt Margin
- Computation of Overlapping Debt
- Revenue Bond Coverage – last 10 fiscal years
- Demographic Statistics
- Principal Taxpayers

Schedules combined and improved

- General Governmental Expenditures by Function – last 10 fiscal years
- General Revenues by Source – last 10 fiscal years
- Ratio of Annual Debt Service for General Bonded Debt to Total General Expenditures – last 10 fiscal years

Schedules eliminated

- Special Assessment Collections – last 10 fiscal years
- Property Value, Construction, and Bank Deposits – last 10 years
- Miscellaneous Statistics

Statistical Section Schedules Under the Proposed Standards

Financial Trends Information

- Net assets – last 10 fiscal years
- Changes in net assets – last 10 fiscal years
- Fiscal balances, governmental funds – last 10 fiscal years (if applicable)
- Changes in fund balance, governmental funds, – last 10 fiscal years (if applicable)

Revenue Capacity Information

- Revenue base information – last 10 years
- Direct and overlapping rate information – last 10 years
- Principal revenue payers – current year and nine years ago
- Property tax levies and collections – last 10 levies (if applicable)

Debt Capacity Information

- Ratios of total debt outstanding – last 10 fiscal years
- Ratios of general bonded debt outstanding – last 10 fiscal years (if applicable)
- Legal debt margin – last 10 fiscal years
- Direct and overlapping debt outstanding
- Pledged-revenue bond coverage – last 10 fiscal years

Demographic and Economic Information

- Demographic and economic statistics – last 10 years
- Principal employers – current year and nine years ago

Operating Information

- Government employees – last 10 fiscal years
- Operating indicators – last 10 fiscal years
- Capital asset indicators – last 10 fiscal years

The proposed standards would become effective for periods beginning after June 15, 2005. A copy of the Exposure Draft may be obtained from the GASB's Web site at www.gasb.org.

FGFOA Calendar at a Glance

January

- 9 **Multi-Year Budgeting/Performance Measurement/Revenue Projection – West Palm Beach**

March

- 5 **Financial Condition & Analysis – Tampa**

April

- 2 **Debt Management – Jacksonville**

2004 FGFOA Annual Conference

April 30 - May 5 **Marriott Tampa Waterside – Tampa**

2004 GFOA Annual Conference

June 13-16 **Milwaukee, Wisconsin**

(continued from page 3)

In the State of Florida case, the Florida attorney general contended that the headers created by e-mails when they are sent are akin to phone records or mail logs, which the State asserts are clearly public records. The attorney general asserts that the e-mail system's creation of this header information distinguishes e-mails from paper documents and makes all e-mails generated on or received by a city computer subject to disclosure under Chapter 119. The attorney general supports this assertion by comparing the creation of e-mail headers to the creation of mail logs or phone records, which the attorney general maintains are clearly public records even if they contain information that is personal.

However, the Supreme Court disagreed with the narrower view asserted by the attorney general that the creation of an e-mail "header" (including all date/time stamps, routing information, etc.) makes all e-mails, regardless of their content or intended purpose, public records. The Supreme Court opined that the fact that mail logs and phone records are purposely compiled and maintained by an agency distinguishes them from e-mail headers, which are by-products of the employee's use of the agency's e-mail system, and are neither purposely compiled nor maintained in the course of an agency's operations. Simply stated, e-mail headers are not "prepared" with the intent to "perpetuate, communicate, or formalize knowledge of some type." Therefore, neither the individual header nor the attached e-mail is a "public record" subject to disclosure under Chapter 119.

In summary, the Florida Supreme Court has concluded that "personal" e-mails are not "made or received pursuant to law or ordinance or in connection with the transaction of official business" and, therefore, do not fall within the definition of public records in Section 119.01 (1), Florida Statutes (2000) by virtue of their placement on a government-owned computer system. A complete copy of the case can be found at 28 Florida Law Weekly S 682 or on the Florida Supreme Court's Web site at www.flcourts.org.

Chapter News and Announcements

Central Florida Chapter

You are welcome to attend the Central Florida Chapter meeting held on the second Thursday of the month at the Radisson Downtown Orlando. During December we will take a break, but look forward to January. The January 8, 2004, meeting promises to be a very informative two-hour session on management discussion and analysis with our speaker Paul Glick. Then on February 12, 2004, we are privileged to offer a dynamic one-hour session with Hank Fishkind. We hope you can make it.

Florida First Coast Chapter

The First Coast Chapter held its annual holiday meeting at the Hilltop Restaurant in Orange Park on Friday, December 12 at noon. Prof. Gary Fane of the University of North Florida was our scheduled speaker.

Kirk Sherman, chair of the Nominating Committee, is currently looking for nominees for our Board, and the position of secretary-treasurer. He can be contacted at (904) 630-1625, or by e-mail at KSherman@coj.net. Elections will be held at our March meeting.

Our quarterly meetings are held at noon on the second Friday of the month. They will be held as follows:

March 12, 2004 Jacksonville
 June 11, 2004 Jacksonville Beach
 September 10, 2004 Jacksonville

Palm Beach Chapter

Schedule of Events for 2004:

January 22, 2004 Business Luncheon

Topic: GFOA Budget Awards – How the Village of Wellington received the Outstanding Communication Award

Speaker: Francine Ramaglia, Director of Administrative and Financial Services, Village of Wellington

March 25, 2004 Annual Business Meeting

Topic: Leadership

Speaker: Leif J. Ahnell, CPA, CGFO, City Manager, City of Boca Raton

Panhandle Chapter

The Panhandle Chapter held a quarterly meeting October 24, 2003, in DeFuniak Springs at the Best Western Crossroads Inn. The meeting was well attended as all present were eager to hear from speakers Heather Encinosa of Nabors, Giblin & Nickerson, P.A. and Matthew Matherne of Government Services Group, Inc. Both are speakers from the Tallahassee area and their topic was “Revenue Sources – including tax revenue and home rule revenue sources.” The presentation and handouts presented will no doubt be referred to often! The business meeting consisted of committee reports from the Bylaws Revision Committee, the Presentations Committee and the Web Site Committee. The revised bylaws will be presented for adoption at the January 23, 2004, meeting, with the presentation possibly a round table panel discussion on grants administration, accounts payable and contracts administration and internal auditing. New members were welcomed and a reminder of membership renewal time was announced for the 2003/2004 year.

South Florida Chapter

Our annual December Holiday Boat trip was held on Friday, December 12, 2003, on the Intracoastal Waterway.

We hope you will attend our meetings to show your support for our organization, and to increase your knowledge. Our meetings are open to everyone. You **do not** have to be a chapter member to attend out meetings. To make a reservation for a meeting, contact Michele Anzalone at manzalone@hollywoodfl.org or at (954) 921-3211. We appreciate the continuing support of current members and welcome new ones.

Our October Business meeting was held on October 23. Roland Williams, Ph.D., outcomes and quality assurance supervisor, Palm Beach County Board of County Commissioners, spoke on “Leadership Excellence.” We thank Dr. Williams for taking the time to speak to our organization and providing us with some much welcomed new material.

We are now providing meeting notices via e-mail to those members who supplied us with their email addresses. If you are a member and did not receive a notice of the meeting, or if you are interested in being a chapter member, or want to be on our mailing list, please contact Michele Anzalone at manzalone@hollywoodfl.org or (954) 921-3211.

We are looking for committee members to help our organization plan topics for meetings, increase membership, and perhaps plan a full or half-day educational session. If you have ideas or suggestions on how we can improve our organization or if you want to become a more active member, please contact Michele Anzalone at manzalone@hollywoodfl.org or (954) 921-3211.

Southwest Florida Chapter

Our last meeting was held on December 12, 2003, at the Best Western Waterfront in Punta Gorda. Georgette Carroll, from Carroll Consulting Services, spoke about performance measurements.

If you would like information on chapter membership, please contact James Lewin at lewinj@leegov.com or (239) 335-2336.

Space Coast Chapter

We will soon start scheduling our events for the next year. Our priority will continue to be CPE training for our members. This past year, Heidi Soto, our president-elect, did an outstanding job organizing three training sessions, each for four-hour CPE credits. Each one has been well-attended, due to the nominal cost, high-quality speakers and topics that were interesting and timely. Our chapter also had two business meetings combined with breakfast and guest speakers, plus a business luncheon with a speaker. We also scheduled our annual holiday luncheon and gift exchange. We have more members than ever and we are getting a good rate of participation at

FGFOA E-bulletin

If you are an FGFOA member and you are not receiving monthly e-mail updates from the FGFOA, we do not have your current e-mail address. If you would like to receive these updates, please send your e-mail address to Anne Gooch at agooch@flcities.com.

our functions. We provide e-mail notices to all the members before our activities and follow-up afterwards with a briefing on how successful the activity was. Anyone from other government agencies in or near Brevard County is encouraged to participate. We always like for new people to join us. In order to get on our mailing list, contact Heidi Soto at (321) 953-8935 or sotoh@palmbayflorida.org.

Treasure Coast Chapter

The Treasure Coast Chapter had their second meeting on November 7, 2003, in St. Lucie County with the Honorable Bob Davis, St. Lucie County tax collector, and Jeff Frust, St. Lucie County property appraiser. Each gave a presentation on their respective offices and the duties they perform, the challenges they face trying to do their jobs, and how each office relates to the other. The presentation and discussion was very informative and provided the 33 attendees with three credits of continued education. The next meeting will be on February 7, 2004. The current membership for this chapter is at 62 and still growing.

Information Request

NEEDED... Sample RFP and Policies and Procedures.

Please e-mail your RFPs and Policies and Procedures to Anne Gooch at agooch@flcities.com.

These will be available to download from the FGFOA Web site.

Position Announcements

Accounting Systems Coordinator City of Ocala

\$48,292-\$76,719. This is a highly responsible professional and administrative position of considerable difficulty, which involves financial analysis, and accounting system development activities of the city. Requires graduation from an accredited college or university with a bachelor's degree in accounting, finance, management information systems, or a related field, and five years of administrative or professional experience in government accounting which includes GASB 34 implementation, or four years of performing independent audits on municipality with an operating budget greater the \$50,000,000 or and equivalent combination of training and experience. Three years of the required experience should be at the supervisory level. A master's degree may be substituted for one year of the required experience. Certified Public Accountant highly desirable. Submit resume and/or application to Human Resources Department, P.O. Box 1270, Ocala, FL 34478-1270, call (352) 351-6663, or e-mail hr@ocalafl.org for additional information. Open until filled. DFWP EOE M/F/V/AA

Accountants

Regional CPA firm seeks accountants/auditors with four to seven years of public accounting experience in Gainesville and Daytona Beach, Fla. Excellent benefits and work environment. Please send resume in confidence to Personnel, P.O. Box 1616, Gainesville, FL 32602.

Audit Supervisor, Government Fort Lauderdale

Company Description:

McGladrey & Pullen is one of the largest certified public accounting firms in the United States focused on meeting the needs of mid-sized, owner-managed businesses. For more than 75 years, McGladrey & Pullen has strived to maintain the values of hard work and honest and ethical behavior of our founder, Ira B. McGladrey. In those years, the firm has grown from two offices in eastern Iowa with a handful of employees, to approximately 100 offices across the United States with offices in both major metropolitan areas and mid-sized communities. McGladrey & Pullen provides audit and attest services, and certain tax services to help mid-sized businesses succeed. Together with RSM McGladrey, McGladrey & Pullen employs more than 4,000 employees in nearly 100 offices nationwide. Please visit www.mcgladrey.com for more information about the company.

Position Description:

- As part of the audit team, the supervisor will be responsible for:
- Providing timely, high quality client service that meets or exceeds client expectations.
 - Ability to work within budgetary and time constraints while providing a high level of client satisfaction.
 - Supervising a large, complex engagement, as well as various government and not-for-profit projects.
 - Providing appropriate and timely performance feedback to those supervised.
 - Attracting, developing and retaining top talent.
 - Preparing all necessary financial statements and related disclosures and reportable conditions letters, with an eye on quality, thoroughness and accuracy.
 - Becoming a governmental "functional expert."
 - Adhering to work plan schedules on each section of the engagement.
 - Keeping abreast of latest developments and regulations in the industry.
 - Anticipating and addressing client concerns, and escalating problems as they arise.
 - Recognizing and informing senior management of opportunities to increase level and types of services to clients.
 - Ensuring professional development through ongoing education and obtaining additional certifications as appropriate.

Position Requirements:

- To be considered, candidates should have:
- Minimum of four years recent experience in public accounting working in an audit role.
 - Recent audit exposure working with multiple governmental entities and clients within the government sector.
 - Knowledge of GASB 34.
 - CPA or demonstrated progress toward obtaining CPA certification.

- A bachelor's degree in accounting plus demonstrated progress toward advanced degree and meeting Florida's 150 hour educational requirement for CPAs.
- Ability to travel on a limited basis.
- Desire to work in the government sector.

To apply for this position, please visit www.mcgladrey.com and click on the career opportunities section. Locate the job for which you would like to apply and submit your online application and resume.

Contact: ekaiser@rsmmcgladreycareers.com

**Director of Finance and Accounting
Monroe County Finance Department**

Bachelor's degree in accounting or equivalent accounting coursework from an accredited institution. Six years of experience in a finance department of large corporation or governmental entity. Preferred qualifications: Florida school district accounting experience, terms, financial system knowledge, CPA. Contact: John Padgett at 293-1400, ext. 323.

**Finance Director
City of Inverness**

Hiring range \$42,000 - \$57,800. Highly responsible administrative position reports directly to the city manager. Plans, directs and coordinates accounting activities of the general fund plus two enterprise funds, including account reconciliation and fiscal period closes with related journal entries. Oversees and performs hands-on treasury activities, including investment, debt and cash management. Carries out F/S preparation and presentation to executive management, coordinates annual external audit, and supports budget creation/revision. Position requires a bachelor's degree in accounting or a closely related field, supplemented by five or more years of applicable experience. Requires at least two years of experience in a local government or other environment requiring GASB compliance, and at least two years of supervisory experience. Requires advanced computer skills, especially with electronic spreadsheets. Prefer CGFO or Florida licensed CPA. Prefer knowledge of Munis software. Apply online at www.cityofinvernessonline.com or at the Administration Office, 108 N. Seminole Avenue, Inverness, FL 34450.

**Investment Coordinator
Broward County (Fort Lauderdale)**

Salary Range: \$46,754 - \$69,332 per year (DOQ)

This is professional work in the financial management of county funds. Employees in this class are responsible for daily investment and cash management of \$50 million ensuring statutory, legal, safety, liquidity and yield objectives are attained. Position incumbent prepares daily cash forecasts, audits bank balances, and ensures the security of all transferred funds on a daily basis. The position incumbent works under general supervision and works autonomously in many circumstances. Work also includes preparing cash, revenue and investment reports for management use. Performs related work as required. Requires graduation from an accredited four-year college or university with major course work in finance or business administration and four years experience working in the cash management field, which must have included experience in investments or any equivalent combination of training and experience. A solid background of financial and treasury management theory and knowledge with specific experience in investment of funds in a sophisti-

cated market is highly desirable. Experience with the Bloomberg system is preferred.

Qualified applicants should submit a resume, to Broward County HRD Staffing Center, 115 S. Andrews Avenue, Annex B, Recruitment No. 1570, Fort Lauderdale, FL 33301. Phone: (954) 357-6444. Fax: (954) 357-5537. For additional information visit www.broward.org/careers.

Broward County is an Equal Opportunity Employer and Provider of Services.

**Performance Auditor
Office of the City Auditor
City of Cape Coral**

Announcement 00302. Salary: \$32,032.00 - \$49,608.00/annual. Job Description: The performance auditor position is responsible for special projects, audits and other analyses to improve the efficiency and effectiveness of city programs. This includes conducting operational, performance, compliance, financial and compliance audits on various citywide programs. Performs on-going compliance audits on contracts and grants to ensure departments are effectively monitoring grant funds and contract agreements. Work at this level requires a high degree of professionalism, strong written and verbal communication skills, strong working knowledge of the HTE system, local codes and ordinances, and administrative regulations. Must be able to work on numerous issues and/or projects simultaneously and maintain the utmost confidentiality. Performs related work as required. In addition, this position provides administrative support for the city auditor's office such as payroll timekeeping and procurement procedures.

Qualifications Required: Bachelor's degree in accounting, finance or closely related field, plus three years of responsible audit experience with one year of local governmental experience preferred. Ability to communicate effectively both verbal and written formats. Strong organizational and decision-making skills, high ethical standards, along with the ability to handle confidential material are essential. Good working knowledge of methods of analytical research are essential. Certification as a Certified Internal Auditor (CIA), CPA, or Certified Fraud Examiner (CFE) is required or ability to obtain within two years of employment. Ability to communicate effectively with others. Must have a valid Florida driver's license or obtain within 30 days of hire. Copies of academic credentials must be presented if selected for an interview. Please apply to: City of Cape Coral, Fla. www.capecoral.net. Posting Date: October 6, 2003. Closing Date: Until filled.

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@flcities.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.

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

Forms must be received no later than Monday, March 1, 2004.

**Official Nomination For
Florida Government Finance Officers
“2004 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**

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Florida Government Finance Officers Association, Inc.
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