



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

**Friday, March 7, 2025**

**Embassy Suites by Hilton Orlando North  
225 Shorecrest Drive  
Altamonte Springs, FL 32701**

**Lake Room**

**9:00 am**



# **FGFOA Mission**

*2024-2025*

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

## **Networking**

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

## **Education**

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

## **Information**

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

## **Leadership**

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

# FGFOA BOARD MEETING

## Attendance Role Call

March 7, 2025

### PRESENT


### PRESENT


### OFFICERS

Rip Colvin  
Nicole Gasparri  
Kelly Strickland

### DIRECTORS



Sharon Almeida  
Vacant  
Melissa Burns  
Nicole Jovanovski  
Missy Licourt  
Anna Otiniano  
Rebecca Schnirman  
Allison Teslia

### 1st Term

2023-2026  
2023-2026  
2019-2022  
2022-2025  
2021-2024  
2024-2027  
2022-2025  
2024-2027

### 2nd Term

2022-2025  
2024-2027

### IMMEDIATE PAST PRESIDENT

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Vacant

### COMMITTEE CHAIRS



Mary-Lou Pickles  
Sarah Simpson  
Katie Roundtree  
Yiemy Guzman  
Jamie Roberson  
Kadem Ramirez  
Elizabeth Walter  
Jean-Michel Neault

Certification Committee  
Conference Program Committee  
Educational Programs Committee  
Event Host Committee  
Local Chapter  
Professional Development Committee  
2024 SOGF Committee  
Technical and Legislative Resources Committee

### CHAPTER PRESIDENTS



Rip Colvin  
Jennifer Walker  
Edward Linsky  
Meridy Semones  
Lynn Stone  
Jennifer Cole  
Kristin Thompson  
Tracey Stevens  
Diane Martinez  
Kathleen Campbell  
Kevin Greenville  
Teri Butler  
Jamie Roberson  
Lory Irwin

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

### OTHERS IN ATTENDANCE



Paul Shamoun  
Jill Walker  
Karen Pastula

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



# **FGFOA BOARD OF DIRECTORS MEETING AGENDA**

**DATE/TIME:**      **March 7, 2025**  
                         **9:00 am**  
                         **Lake Room**

- I.    Call to Order – Rip Colvin, President**
- II.   Roll Call**
- III.   Consideration of Minutes – January 17, 2025, and January 24, 2025**
- IV.   Report of Officers**
  - A.   President – Rip Colvin**
  - B.   President Elect – Nicole Gasparri**
  - C.   Secretary Treasurer – Kelly Strickland**
    - 1.   Audit**
- V.    Executive Director – Paul Shamoun**
  - A.   Membership Report**
  - B.   Investment Report**
- VI.   Committee Chairs**
  - A.   Certification Committee – Mary Lou Pickles**
    - 1.   Certification Committee Update**
    - 2.   CGFO On-demand Training**
    - 3.   CGFO Program Requirements**
  - B.   Conference Program Committee – Sarah Simpson**
    - 1.   Committee Update**
  - C.   Educational Programs Committee – Katie Roundtree**
    - 1.   Committee Update**
  - D.   Event Host Committee – Yeimy Guzman**
    - 1.   Committee Update**

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

**1. Committee Update**

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

**1. Committee Update**

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

**H. Technical and Legislative Resources Committee – Jean-Michel Neault**

**1. Committee Update**

**VII. Other Business**

**VIII. Next Meeting – Thursday, April 24, 2025, for Strategic Planning, held at the Embassy Suites by Hilton Orlando Lake Buena Vista South (4955 Kyng's Heath Road, Kissimmee, FL 34746)**

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**January 17, 2025**

The meeting of the FGFOA Board of Directors took place at the Drury Plaza Hotel in Tallahassee.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Rip Colvin, Executive Director, Justice Administrative Commission  
President-Elect – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller  
Secretary-Treasurer – Kelly Strickland, Director of Financial Administration, City of Sarasota  
Director, Nicole Jovanovski, Director of Finance, Sarasota County Clerk of the Circuit Court & Comptroller  
Director, Melissa Licourt, Finance Director, St. Johns River Water Management District  
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County  
Director, Allison Teslia, Management & Budget Director, Lake County  
Immediate Past President, Frank DiPaolo, Director of Finance, Dania Beach

**COMMITTEE CHAIRS**

Mary-Lou Pickles, Certification  
Sarah Simpson, Conference Program  
Yeimy Guzman, Event Host  
Jamie Roberson, Local Chapter Ad-Hoc  
Elizabeth Walter, 2024 SOGF  
Jean-Michel Neault, Technical and Legislative Resources

**LOCAL CHAPTER PRESIDENT**

Diane Martinez, Panhandle Chapter

**GUESTS**

Bill Bowers, Professional Development Co-Chair  
Jim Cooke, City Clerk, Tallahassee, Past-President, Big Bend Chapter  
Mindy Miller, Past-President, Panhandle Chapter

**STAFF**

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

**CALL TO ORDER**

There being a quorum, President Colvin called the January 17, 2025, meeting of the FGFOA Board of Directors to order at 9:02 am.

**PRESIDENT REPORT**

**Minutes**

President Colvin presented the minutes from the October 23, 2024, and November 13, 2024, Board meeting minutes for review.

**Ms. Teslia moved, seconded by Ms. Licourt, to accept the October 23, 2024, and November 13, 2024, minutes as submitted. Motion passed without objection.**

## **PRESIDENT-ELECT REPORT**

### **Nominating Committee Assignments**

President-Elect Gasparri presented her selections for the Nominating Committee to be Teri Butler, CGFO, Finance Director, City of Titusville, and Bryan Cahen, MPA, Budget Director, City of Weston.

**Secretary-Treasurer Strickland moved, seconded by Ms. Licourt, to approve the selection of Teri Butler, CGFO, Finance Director, City of Titusville and Bryan Cahen, MPA, Budget Director, City of Weston to serve on the Nominating Committee. Motion passed without objection.**

### **2025-2026 Committee Chair Assignments**

President Elect Gasparri presented her Committee Chair Assignments for her 2025-2026 term as FGFOA President. Her selections are: Certification – Mary Lou Pickles; Conference Program – Sarah Simpson; Educational Programs – TBD; Event Host – Yeimy Guzman; Local Chapter Committee – Jamie Roberson; Professional Development – Kadem Ramirez; 2025 SOGF (already appointed) Elizabeth Walter; Technical and Legislative Resources – Jean-Michel Neault.

**Mrs. Schnirman moved, seconded by Ms. Tesla, to approve the 2025-2026 Committee Chair Assignments as presented. Motion passed without objection.**

## **SECRETARY-TREASURER**

### **Financials**

Secretary-Treasurer Strickland presented the Financials Ending September 30, 2024. Mr. Shamoun next spoke about the Net Asset Policy. Mr. Shamoun noted that a plan is in place to increase the Net Assets by increasing the registration fees for 2025 Annual Conference and lowering the room rate buy down. This policy had previously been suspended several years ago because the Net Assets were above the maximum, this policy is still suspended now. To increase assets, the FGFOA will increase the cost of registration for the 2025 Annual Conference by \$50 over last year's rate and will only subsidize the nightly room rate for attendees by \$20. This will significantly reduce expenditures thereby increasing our net assets by an anticipated total of \$100,000. The revised budget will be brought to the next Board meeting for adoption.

## **EXECUTIVE DIRECTOR REPORT**

### **Showstoppers Quote**

Mr. Shamoun presented the Showstoppers Insurance quote which covers both the 2025 Annual Conference and the School of Governmental Finance. This policy offers several options for coverage however the Board has historically chosen the full terrorism policy.

**Ms. Tesla moved, seconded by Mrs. Schnirman, to approve the full terrorism insurance policy quote from Showstoppers to cover both the 2025 Annual Conference and School of Governmental Finance. Motion passed without objection.**

### **Membership Report**

Mr. Shamoun presented the membership report noting that as of today our membership was running about 300 below last year with 2,106 active members. No motion was made. No action was taken.

### **Investment Report**

Mr. Shamoun presented the Investment Report noting the current balances. No motion was made. He then brought forward Resolution 2025-1 which is a document authorizing the opening and use of investment account(s) and designating authorized signatories. This is regarding the Vanguard federal Money Market Fund account.

**President Elect Gasparri moved, seconded by Ms. Tesla, to approve this resolution. However, after further discussion on desiring further clarity of the conforming resolution to current policies such as the**

**Net Asset Policy, Administrative Services Agreement, and Investment Policy, the motion is tabled for a future meeting.**

Mr. Shamoun then addressed an ongoing concern about hotel reimbursements for the Board of Directors and Committee Chairs from the Annual Conference and School of Governmental Finance events. There can be quite a delay getting corrections, such as showing specific nights as tax exempt but not others, certain nights on a master bill, as well as refunds being fully processed in a timely manner. It is now the recommendation of staff that each Board Member and Committee Chairperson pay for their own hotel room then submit an electronic form for reimbursement after the event has been completed. FGFOA staff will still assist in booking/holding a room for you as needed. More information and links will be sent in the future. No action was taken.

**Lifetime Achievement Award Committee**

President Colvin then presented his selections for the Lifetime Achievement Award Committee. He chose Ricky Helms, CGFO, Retired and FGFOA Past President; Bill Underwood, ICMA-CM, CGFO, Retired and FGFOA Past President; Bill Spinelli, Chief Financial Officer, Hillsborough County Sheriff's Office as the member at-large; President-Elect Nicole Gasparri, Director of Strategic Management & Professional Development at the Palm Beach County Clerk & Comptroller's Office as the officer; and Melissa Burns, CGFO, Finance Director, City of St. Augustine as the current Board Member. President Colvin will serve as the Chair of this committee along with Mr. Shamoun as staff.

**Ms. Licourt moved, seconded by Ms. Teslia to approve the Lifetime Achievement Award Committee selections as presented. Motion passed without objection.**

**COMMITTEE CHAIR REPORT**

**Certification Committee**

Mrs. Pickles presented the Certification Committee update and overview of its activity. No action was taken.

**Hardship Renewal Extension**

The second item was the consideration of hardship CPE renewal extension request of a current member working towards their CGFO designation. It is recommended, due to difficult circumstances, that Ms. Berna Brannin be allowed an extension of her time to complete all 5 exams and then renew every two years following a one-year extension.

**Ms. Licourt moved, seconded by Secretary-Treasurer Strickland, to approve a one-year extension giving Ms. Brannin additional time to complete her CGFO testing. Her CGFO will then renew every two years. Motion passed without objection.**

**Online Testing Guidelines**

Mrs. Pickles next requested a review of the CGFO on-line testing guidelines. It was anticipated when originally creating the CGFO on-line testing guidelines that someone would take their test, or cancel and request a refund, shortly after registering staying in-step with the historical in-person registration patterns. However, there are 30 candidates who have not taken their exam in over 4 months after registering, some as long as 9 months. This makes preparing new versions of future digital tests, and reporting, much more difficult for staff. The committee recommends board approval for a three-month time limit for taking exams after registering for them and for the committee to provide 90-days' notice to candidates registered offering 90 days to take their exams before they expire.

**Ms. Licourt moved, seconded by President-Elect Gasparri, to approve a three-month time limit for taking CGFO exams after registering for them, and for the committee to provide 90-days' notice to candidates registered offering 90 days to take their exams before they expire, at such time the new test will be offered. Exceptions can be reviewed by the committee at their discretion. Motion passed without objection.**



### **2025 Annual Conference Program**

Ms. Simpson presented an updated draft schedule and list of speakers for the upcoming 2025 Annual Conference for review by the Board. Discussion centered around updating the format for the First Time Attendees Session to include testimonials in a “Your Journey, Our Story” type format. This will be improved upon as we move closer to the event. Moderator training and PowerPoint guidelines were included as references. No action was taken.

### **Educational Resources Committee**

President Colvin explained that the current Educational Resources Committee Chair, Andrew Thompson, would need to step down for personal and work reasons and is no longer able to continue in this position. The Co-Chair, Katie Roundtree, was asked, and agreed, to continue as Chair for the remainder of this year. Then a report of upcoming educational offerings was noted. No motion was taken.

### **Event Host Committee**

Ms. Guzman presented the committee report noting the final venue and music have been secured for the Hospitality Suite from Sunday through Tuesday. The committee is awaiting a response on the mayor’s invitation to speak at the Opening Keynote Session on Sunday. Marketing will soon begin for these events highlighting the two keynote speakers and a change in schedule. No motion was taken.

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

Mrs. Walter noted that all the SOGF Committee sub-chairs will be returning; however, the committee is small in size and needs more volunteers. The committee is concerned that some speakers may see their sessions less well-attended on the last day of SOGF due to travel plans, etc. The committee will consider reducing the size of the classrooms and choosing classes that may be of heightened interest such as Cybersecurity, to pique their interest. No motion was taken.

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

Mr. Neault presented the committee report noting they have been active including responding to the GASB Preliminary View on Infrastructure Assets, the GASB Exposure Draft on the proposed Implementation Guidance Update 2025, reviewing the current List Serve for modernization opportunities, and the desire to share GFOA Best Practices with FGFOA members. The committee will continue to do research confirming the best format. No motion was taken.

### **Local Chapter Ad-Hoc Committee**

Mrs. Roberson presented the committee report noting they have been actively meeting over the past several months with an emphasis on evaluating and updating the FGFOA Bylaws concerning the Local Chapter administration. Another focus this year has been on revitalizing the Heartland Chapter. Their initial event will be held on Friday, February 20, 2025, at the Polk Street Community Center in collaboration with the City of Bartow. The focus is to get enough volunteers to form the Board for the Heartland Chapter. No motion was taken.

### **Professional Development Committee**

Ms. Ramirez could not attend so Mr. Bowers attended in her stay and gave the activity update on the committee. No motion was taken.

**NEXT MEETING**

The date for the next Board meeting will be on Friday, March 7, 2025, in conjunction with Leadership Class 2025 at the Embassy Suites by Hilton Orlando North.

**ATTEST:**

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**Kelly Strickland, Secretary/Treasurer**

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**January 24, 2025**

The meeting of the FGFOA Board of Directors took place via Microsoft Teams video.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Rip Colvin, Executive Director, Justice Administrative Commission  
President-Elect – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller  
Secretary-Treasurer – Kelly Strickland, Director of Financial Administration, City of Sarasota  
Director, Sharon Almeida, Finance Director, Royal Palm Beach  
Director, Melissa Burns, Finance Director, City of St. Augustine  
Director, Nicole Jovanovski, Director of Finance, Sarasota County Clerk of the Circuit Court & Comptroller  
Director, Melissa Licourt, Finance Director, St. Johns River Water Management District  
Director, Anna Otiniano, Financial Services Director, City of Plantation  
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County  
Director, Allison Teslia, Management & Budget Director, Lake County

**COMMITTEE CHAIRS**

Mary-Lou Pickles, Certification  
Katie Roundtree, Educational Programs  
Yeimy Guzman, Event Host  
Jamie Roberson, Local Chapter Ad-Hoc  
Elizabeth Walter, 2024 SOGF  
Jean-Michel Neault, Technical and Legislative Resources

**STAFF**

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

**CALL TO ORDER**

There being a quorum, President Colvin called the January 24, 2025, meeting of the FGFOA Board of Directors to order at 10:58 am.

**PRESIDENT REPORT**

**Resolution 2025-01**

President Colvin called on Mr. Shamoun to present Resolution 2025-01. He noted that this resolution gives the Florida League of Cities (League) the ability to manage the Vanguard money market account. This is not asking for additional authority, just a document that meets the criteria set forth by Vanguard.

**Mrs. Schnirman moved, seconded by President-Elect Gasparri, to approve Resolution 2025-01 as submitted. Motion passed without objection.**

**Budget Amendment**

Mr. Shamoun explained that the FGFOA Board had taken several actions over the last year to amend the Budget due to items such as the CGFO budget increasing due to the rewrite and additional funds being needed for the review courses. An increased registration fee and decreased subsidy for the sleeping rooms will help return to compliance with the Net Asset Policy. Rewording and streamlining the Administrative Services and Meeting

Management Agreements, along with other agreements will be an item discussed at our 2025 Strategic Planning session.

**Ms. Burns moved, seconded by Ms. Otiniano, to approve the updated budget as presented. Motion passed without objection.**

**NEXT MEETING**

The date for the next Board meeting will be on Friday, March 7, 2025, in conjunction with Leadership Class 2025 at the Embassy Suites by Hilton Orlando North.

**ATTEST:**

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**Kelly Strickland, Secretary/Treasurer**



**Florida Government Finance Officers Association, Inc.**  
**2024-2025 Board of Directors**  
**Secretary/Treasurer Agenda Item**

**2024-2025**  
**BOARD OF DIRECTORS**  
**OFFICERS**  
**President**  
**Rip Colvin**

**President-Elect**  
**Nicole Gasparri**

**Secretary/Treasurer**  
**Kelly Strickland**

**DIRECTORS**

Sharon Almeida

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

**Meeting Date:** March 7, 2025

**Title of Item:** 2023-2024 Audit

**Executive Summary, Explanation or Background:**

The results from the 2023-2024 Audit are attached for your review.

**Recommended Action:**

For review and approval

**Kelly Strickland**

**FGFOA Secretary/Treasurer**

February 21, 2025

**Date**

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

CERTIFIED PUBLIC ACCOUNTANTS

8265 BAYBERRY ROAD

JACKSONVILLE, FLORIDA 32256

JACK F. SHORSTEIN, C.P.A., J.D. (1929-2014)  
SAMUEL R. SHORSTEIN  
MARK J. SHORSTEIN, C.P.A.  
BENJAMIN I. SHORSTEIN, C.P.A.  
BARBARA J. HOUSTON, C.P.A.  
MARGARET R. CONOVER, C.P.A.  
JEFFREY C. PHILLIPS, C.P.A.  
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date

JOAN B. MOELL, C.P.A.  
WALTER L. HUNTER, C.P.A.  
MELISSA R. STEPHENS, C.P.A.  
JEWEL A. MCCANCE, C.P.A.  
BEVERLY W. PARKER, C.P.A.  
MICHAEL H. BROSS, C.P.A.  
MARINA CUNNINGHAM, C.P.A.

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

We have audited the financial statements of the Florida Government Finance Officers Association, Inc. for the years ended June 30, 2024 and 2023, and have issued our report thereon dated \_\_\_\_\_. Professional standards require that we provide you with the following information related to our audits.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 26, 2024, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audits of the financial statements do not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audits

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

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Florida Government Finance Officers Association, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted during the current year and the application of existing policies was not changed during the years ended June 30, 2024 and 2023. We noted no transactions entered into by the Association during either year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

*Difficulties Encountered in Performing the Audits*

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

*Corrected and Uncorrected Misstatements*

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

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated \_\_\_\_\_.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

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

Sincerely,

FLORIDA GOVERNMENT FINANCE  
OFFICERS ASSOCIATION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

DRAFT



Florida Government Finance Officers Association, Inc.  
Financial Statements  
June 30, 2024 and 2023

TABLE OF CONTENTS

<u>Title</u>	<u>Page Number</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
STATEMENTS OF FINANCIAL POSITION	3
STATEMENTS OF ACTIVITIES	4
STATEMENTS OF CASH FLOWS	5
NOTES TO FINANCIAL STATEMENTS	6 - 11

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

**CERTIFIED PUBLIC ACCOUNTANTS**

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**MICHAEL H. BROSS, C.P.A.**

**MARINA CUNNINGHAM, C.P.A.**

**DATE**

**Independent Auditor's Report**

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

**Opinion**

We have audited the accompanying financial statements of the Florida Government Finance Officers Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Government Finance Officers Association, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Florida Government Finance Officers Association, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Florida Government Finance Officers Association, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Florida Government Finance Officers Association, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Florida Government Finance Officers Association, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Florida Government Finance Officers Association, Inc.

\*STATEMENTS OF FINANCIAL POSITION

June 30, 2024 and 2023

ASSETS

	2024	2023
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 730,183	\$ 859,512
Investments	261,070	252,928
Accounts Receivable	4,750	7,630
Miscellaneous Receivables	43,955	300
Deposits	7,500	2,550
Prepaid Expenses and Other Current Assets	6,469	7,082
Total Current Assets	<u>1,053,927</u>	<u>1,130,002</u>
<u>Equipment</u>		
Computers and Equipment	-	1,274
Less: Accumulated Depreciation	-	(1,274)
Net Equipment	<u>-</u>	<u>-</u>
<u>Other Assets</u>		
Deposits	-	1,500
Total Other Assets	<u>-</u>	<u>1,500</u>
Total Assets	<u>\$ 1,053,927</u>	<u>\$ 1,131,502</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities</u>		
Accounts Payable	\$ 847,798	\$ 741,254
Total Current Liabilities	<u>847,798</u>	<u>741,254</u>
<u>Net Assets Without Donor Restrictions</u>	<u>206,129</u>	<u>390,248</u>
Total Liabilities and Net Assets	<u>\$ 1,053,927</u>	<u>\$ 1,131,502</u>

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

Florida Government Finance Officers Association, Inc.  
\*STATEMENTS OF ACTIVITIES  
For the Years Ended June 30, 2024 and 2023

	Year Ended June 30, 2024	Year Ended June 30, 2023
<u>Revenues</u>		
Membership Dues	\$ 234,695	\$ 154,250
Conference Revenue	758,079	709,530
School of Governmental Finance	98,057	47,100
Investment Income	9,083	3,879
Leadership FGFOA	20,895	19,900
Other Programs (CGFO, Boot Camps, Divergent)	158,775	97,105
Total Revenues	<u>1,279,584</u>	<u>1,031,764</u>
<u>Expenses</u>		
Conference Expenses	919,185	801,533
School of Governmental Finance	145,209	45,906
Seminars	34,248	37,215
Leadership FGFOA	67,758	60,654
Other Programs (CGFO, Boot Camps, Divergent)	158,446	116,749
Management and General	138,857	126,801
Total Expenses	<u>1,463,703</u>	<u>1,188,858</u>
<u>(Decrease) in Net Assets Without Donor Restrictions</u>	(184,119)	(157,094)
<u>Net Assets Without Donor Restrictions, Beginning of Year</u>	<u>390,248</u>	<u>547,342</u>
<u>Net Assets Without Donor Restrictions, End of Year</u>	<u>\$ 206,129</u>	<u>\$ 390,248</u>

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

Florida Government Finance Officers Association, Inc.  
\*STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2024 and 2023

	Year Ended June 30, 2024	Year Ended June 30, 2023
<u>Cash Flows from Operating Activities</u>		
Receipts from Members and Associates	\$ 924,966	\$ 732,455
Receipts from Exhibitors and Hotel Sites	304,761	295,510
Interest and Dividends	9,082	4,013
Fees Paid to Florida League of Cities, Inc.	(176,100)	(197,957)
Payments to Vendors	(1,183,895)	(699,434)
Net Cash Provided (Used) by Operating Activities	(121,186)	134,587
<u>Cash Flows from Investing Activities</u>		
Proceeds from Redemption of Certificates of Deposit	258,415	196,003
Investment in Certificates of Deposit	(266,558)	(253,382)
Net Cash Used by Investing Activities	(8,143)	(57,379)
<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>	(129,329)	77,208
<u>Cash and Cash Equivalents, Beginning of Year</u>	859,512	782,304
<u>Cash and Cash Equivalents, End of Year</u>	<u>\$ 730,183</u>	<u>\$ 859,512</u>

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

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024 and 2023

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Note 1- Organization and Significant Accounting Policies

- A. The Florida Government Finance Officers Association, Inc. (Association) is an organization whose purpose is to promote the improvement of government financial administration in Florida.
- B. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- C. Revenues and expenses are recorded on the accrual basis.
- D. The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
- E. The Association reports donor-restricted contributions whose restrictions are met in the same reporting period as unrestricted program revenue.
- F. The Association is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code except on net income derived from unrelated business activities.
- G. The Association considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.
- H. The Association maintains a portion of its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. The amount on deposit in excess of federally insured limits was approximately \$487,000 at June 30, 2024 and \$597,000 at June 30, 2023. Additionally, approximately \$18,300 was invested in a money market account at June 30, 2024 and \$17,300 at June 30, 2023, which is not insured. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to cash and cash equivalents.
- I. Equipment is recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives.
- J. Association policy established by the Board of Directors requires that net assets be maintained at a minimum level equal to twice the average monthly operating expenses for the prior three-year period.
- K. Management has evaluated subsequent events through \_\_\_\_\_, the date the financial statements were available to be issued.

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024 and 2023

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Note 2 – Investments

The Association held one certificate of deposit as of June 30, 2024 and one as of June 30, 2023. The interest rate for the certificate held at June 30, 2024 was 2.87%. The interest rate for the certificate held at June 30, 2023 was 3.32%. The certificate held at June 30, 2024 matures February 20, 2025. The certificate held on June 30, 2023 matured in February 2024.

These certificates of deposit are not *securities* as defined by current financial accounting standards; therefore, the disclosures about fair-value measurements are not applicable. They are valued at cost plus accrued interest, which approximates fair value due to their relatively short terms.

Investment income is summarized as follows:

	2024	2023
Interest Income	\$ 8,143	\$ 3,248
Dividend Income	940	631
Total	<u>\$ 9,083</u>	<u>\$ 3,879</u>

Note 3 – Revenue Recognition

Payment of fees for the Association's conference and educational/developmental programs is generally required at the time of registration although in some cases the fees are billed when due, resulting in accounts receivable. The Association recognizes revenue when the events have been completed. Payment of membership dues is required at the beginning of the membership period, which is the fiscal year, and dues revenue is recognized ratably over the same period, since the benefits to Association members are consistent throughout the year. Amounts received in advance are deferred to the applicable periods, resulting in contract liabilities. Beginning and ending balances from these transactions with members are presented on the statements of financial position as accounts receivable and deferred revenues.

Substantially all revenue relates to activities of Association members who are financial professionals serving Florida municipalities, providing stability with respect to the nature, amount and timing of revenue and cash flows.

The beginning and ending contract balances were as follows:

	June 30,		
	2024	2023	2022
Accounts Receivable	\$ 4,750	\$ 7,630	\$ 8,010



Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024 and 2023

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**Note 4 – Administrative Fees**

The Association engages the Florida League of Cities, Inc. (FLC) to provide administrative services for an annual fee plus reimbursement of certain out-of-pocket expenses. In August 2023, the administrative services agreement was extended through June 30, 2026. The fee arrangement is based on a fee of \$137,000 for the year ended June 30, 2024, with an annual increase of 3% for the next two years.

In June 2024, the Association entered into a new administrative services agreement with FLC. The agreement is for a three-year term ending June 30, 2027. The fee arrangement is based on a fee of \$187,000 for the year ended June 30, 2025, with an annual increase of 3% for the next two years.

Administrative fees of \$137,000 and \$133,000 were incurred during the years ended June 30, 2024 and 2023, respectively.

Accounts payable at June 30, 2024 and 2023 included \$841,297 and \$709,861, respectively, in fees and expense reimbursements due to FLC.

**Note 5 – Meeting Management Fees**

The Association engages FLC to provide meeting management services for the Association's Annual Conference and School of Governmental Finance (SOGF) for fees based on the number of registrants. The Association also engages the FLC to provide meeting management services for the Association's Leadership FGFOA Conference. The contract also provides for reimbursement to FLC for certain out-of-pocket expenses. In August 2023, the current agreement was extended through June 30, 2026 and is cancelable by either party with 120 days written notice.

The rates of \$30 per Annual Conference registrant and \$25 per SOGF registrant remain unchanged. However, should either event offer a virtual registration option, the fee will be \$10 per paid virtual registrant. Additionally, a \$20 fee will be charged per refunded/cancelled registration.

Meeting management fees of \$39,300 and \$36,400 were incurred during the years ended June 30, 2024 and 2023, respectively.

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024 and 2023

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**Note 6 – Liquidity and Availability of Financial Assets**

As part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Association invests cash in excess of immediate requirements in a money-market account.

The Association's governing board has designated, from net assets without donor restrictions, a minimum liquidity reserve of approximately \$211,160 as of June 30, 2024. As of June 30, 2024, the net assets without donor restrictions balance was \$206,129. The governing board has approved an amended budget for the year ending June 30, 2025 that is expected to increase net assets by \$12,300, aimed at restoring the net asset amount to the minimum reserve balance.

The Association's financial assets available for general expenditures within one year of the statement of financial position date are as follows:

Cash and cash equivalents and investments	\$ 991,253
Receivables	<u>48,705</u>
Financial assets at year-end	1,039,958
Board-designated liquidity reserve	<u>(211,160)</u>
Financial assets available for general expenditures within one year	<u><u>\$ 828,798</u></u>

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024 and 2023

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Note 7 – Allocation of Expenses

The tables below present expenses by both their nature and their function for June 30, 2024 and 2023:

June 30, 2024

June 30, 2024	Program Activities						Supporting Activities		
	Annual Conference	SOGF	Seminars	Leadership	Other Programs	Program Subtotal	Mgmt and General	Supporting Subtotal	Total Expenses
Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ 68,500	\$ 68,500	\$ 68,500	\$ 68,500	\$ 137,000
Pre-Conference Expenses	-	-	34,248	-	-	34,248	-	-	34,248
Bank Fees	14,689	14,689	-	-	-	29,378	14,689	14,689	44,067
CGFO Program	-	-	-	-	12,662	12,662	-	-	12,662
GFOA Conference	-	-	-	-	8,177	8,177	-	-	8,177
Meeting Expenses	16,540	16,540	-	-	6,179	39,259	41,052	41,052	80,311
Office and Administrative Expenses	-	-	-	-	5,284	5,284	9,537	9,537	14,821
School of Governmental Finance	-	109,880	-	-	-	109,880	-	-	109,880
Annual Conference	883,856	-	-	-	-	883,856	-	-	883,856
Auditor Fee	4,100	4,100	-	-	-	8,200	4,100	4,100	12,300
Leadership Conference	-	-	-	67,758	-	67,758	-	-	67,758
Boot Camp Conference	-	-	-	-	57,644	57,644	-	-	57,644
Travel	-	-	-	-	-	-	979	979	979
Total Expenses	\$919,185	\$145,209	\$ 34,248	\$ 67,758	\$158,446	\$ 1,324,846	\$138,857	\$138,857	\$ 1,463,703

Florida Government Finance Officers Association, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024 and 2023

Note 7 – Allocation of Expenses (Continued)

June 30, 2023

June 30, 2023	Program Activities						Supporting Activities		
	Annual Conference	SOGF	Seminars	Leadership	Other Programs	Program Subtotal	Mgmt and General	Supporting Subtotal	Total Expenses
Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ 66,500	\$ 66,500	\$ 66,500	\$ 66,500	\$ 133,000
Pre Conference Expenses	-	-	37,215	-	-	37,215	-	-	37,215
Bank Fees	12,523	12,523	-	-	-	25,046	12,524	12,524	37,570
CGFO Program	-	-	-	-	400	400	-	-	400
GFOA Conference	-	-	-	-	6,633	6,633	-	-	6,633
Meeting Expenses	15,898	15,898	-	-	3,912	35,708	33,899	33,899	69,607
Office and Administrative Expenses	-	-	-	-	3,991	3,991	8,366	8,366	12,357
School of Governmental Finance	-	13,768	-	-	-	13,768	-	-	13,768
Annual Conference	769,395	-	-	-	-	769,395	-	-	769,395
Auditor Fee	3,717	3,717	-	-	-	7,434	3,716	3,716	11,150
Leadership Conference	-	-	-	60,654	-	60,654	-	-	60,654
Boot Camp Conference	-	-	-	-	35,313	35,313	-	-	35,313
Depreciation	-	-	-	-	-	-	64	64	64
Travel	-	-	-	-	-	-	1,732	1,732	1,732
Total Expenses	\$801,533	\$ 45,906	\$ 37,215	\$ 60,654	\$116,749	\$ 1,062,057	\$126,801	\$126,801	\$ 1,188,858

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include bank fees, administration fees, meeting expenses, office and administrative expenses and auditor fees. The allocation is based on the estimated percentage of each shared expense utilized for the respective functional category.



# Florida Government Finance Officers Association, Inc.

## 2024-2025 Board of Directors

### Executive Director Agenda Item

2024-2025  
BOARD OF DIRECTORS  
OFFICERS  
President  
Rip Colvin

**Meeting Date:** March 7, 2025

**Title of Item:** Membership Report

**Executive Summary, Explanation or Background:**

President-Elect  
Nicole Gasparri

Secretary/Treasurer  
Kelly Strickland

**DIRECTORS**

Sharon Almeida

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman


Allison Teslia

Membership Paid	02/04/2025	06/30/2024	02/22/2024
<b>Government:</b>	2,034	2,715	2,372
<b>Associate:</b>	118	238	202
<b>Lifetime/Retiree:</b>	46	41	36
<b>Student:</b>	18	15	15
<b>Total:</b>	2,216	3,009	2,625

Chapter	Number of members
Southwest Florida	303
Central Florida	285
South Florida	283
Palm Beach	250
Gulf Coast	177
Hillsborough	169
Florida First Coast	127
Volusia Flagler	102
Nature Coast	94
Treasure Coast	94
Panhandle	90
Heartland	73
North Central	73
Big Bend	71
Space Coast	55
TOTAL (as at 02/20/2025)	2,246

CGFO	
Total CGFO	521
New Applications since July 1, 2024	198

**Recommended Action:** For Review



02/24/2025

**Date**



**Florida Government Finance Officers Association, Inc.  
2024-2025 Board of Directors  
Executive Director Agenda Item**

**2024-2025  
BOARD OF DIRECTORS  
OFFICERS**  
President  
Rip Colvin

President-Elect  
Nicole Gasparri

Secretary/Treasurer  
Kelly Strickland

**DIRECTORS**

Sharon Almeida

Melissa Burns

Nicole Jovanovski

Missy Licourt

Anna Otiniano

Rebecca Shnirman

Allison Teslia

**Meeting Date:** March 7, 2025

**Title of Item:** Investment Report

**Executive Summary, Explanation or Background:**

Certificates of Deposit

<b>PURCHASED</b>	<b>BANK</b>	<b>AMOUNT</b>	<b>APY</b>	<b>TERM</b>	<b>MATURITY DATE</b>
02/22/2024	Capital City Bank	\$264,229.98	2.87%	12 MONTHS	02/20/2025
MONEY MARKET ACCOUNT	Vanguard	\$18,779.23	4.39%		
	<b>TOTAL</b>	<b>\$283,009.21</b>			

**Recommended Action:**

For review

**Paul Shamoun**

February 21, 2025

**Date**



# Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

## **2024-2025 CHAIRPERSON**

**Mary-Lou Pickles, CGFO**  
Retired  
207 Clearwater Rd  
Interlachen, FL 32148-4325  
(386) 937-0538  
[mlsp73@hotmail.com](mailto:mlsp73@hotmail.com)

## **BOARD LIAISON**

Missy Licourt

## **STAFF LIAISON**

Karen Pastula

## **COMMITTEE MEMBERS**

Dee Dee Beaver

Rebecca Bowman

Teri Butler

Sondra Collamore

Ian Evans-Smith

Ann Harris Wynter

Carlisha Jenkins

Dallas Lee

Karin Lu

Jonathan McKinney

Karen Malcolm

Tanra-Lee Milson

Susan Nabors

Michael Perry

Liliya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Allen Weeks

Denese Williams

Chelsie Wilson

Katherine Woodruff

**Meeting Date:** March 7, 2025

**Title of Item:** Certification Committee Report

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

Members of the Certification Committee met on February 18 to discuss progress on subcommittee activities with 13 members in attendance.

## **Content**

### **1. Applications & Renewals:**

- 16 new applications were received and approved from December 19, 2024 – February 18, 2025. 14 applications were received in the last four weeks, which is unusual. A marketing e-bulletin was sent out on February 4, which may have something to do with the increase in applications.
- One new CGFO from December 19, 2024 – February 18, 2025.

### **2. Exam Questions & Review Sessions Subcommittee:**

- Webinars have been scheduled for March that will provide recorded webinars for each of the current updated exams.

### **3. Special Projects:**

- GFOA has a forum for CPFO candidates to post comments and suggestions that the committee and believes it would be helpful for CGFO candidates to have a List Serve that would be monitored to ensure postings are appropriate before postings are shared to members.

## **Recommended Action:**

- Items 1 and 2: For information only. No action required.
- Item 3: Approval to move forward with CGFO List Serve.

*Mary-Lou Pickles*

**Committee Chair**

*February 19, 2025*

**Date**



# Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

## **2024-2025 CHAIRPERSON**

**Mary-Lou Pickles, CGFO**  
Retired  
207 Clearwater Rd  
Interlachen, FL 32148-4325  
(386) 937-0538  
[mlsp73@hotmail.com](mailto:mlsp73@hotmail.com)

## **BOARD LIAISON** Missy Licourt

## **STAFF LIAISON** Karen Pastula

## **COMMITTEE MEMBERS**

Dee Dee Beaver  
Rebecca Bowman  
Teri Butler  
Sondra Collamore  
Ian Evans-Smith  
Ann Harris Wynter  
Carlisha Jenkins  
Dallas Lee  
Karin Lu  
Jonathan McKinney  
Karen Malcolm  
Tanra-Lee Milson  
Susan Nabors  
Michael Perry  
Liliya Sablukova  
Alicia Sheffield  
Scott Simpson  
Kelly Strickland  
Allen Weeks  
Denese Williams  
Chelsie Wilson  
Katherine Woodruff

**Meeting Date:** March 7, 2025

**Title of Item:** CGFO On-demand Training

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

Since the implementation of on-demand testing for CGFO candidates, the goal has been to offer on-demand training.

## **Content**

Webinars have been scheduled for March that will provide recorded webinars for each of the current updated exams. Using SharePoint, links to the recorded webinars can be made available for purchase at any time. For security purposes, candidates would be required to enter their FGFOA user identification (email address) to receive a code in their email to access the links. The recordings would be restricted to view only rights (not downloadable) for a specific time period.

Balancing the current fee for one-time only live webinars (\$50) along with the fee for in-person Review Sessions (\$75), which includes breakfast and snacks, committee members propose a \$75 fee that would provide unlimited access to the webinar for 1 year.

In-person review sessions would still be offered at the School of Governmental Finance. Updated live webinars would be scheduled as appropriate to remain current with new questions and outdated materials; and would be made available for on-demand viewing.

## **Recommended Action:**

Board approval to implement on-demand training webinars for \$75 to include unlimited, on-demand access for 1 year.

*Mary-Lou Pickles*

**Committee Chair**

*February 19, 2025*

**Date**





# Florida Government Finance Officers Association, Inc. 2024-2025 Certification Committee Agenda Item

## **2024-2025 CHAIRPERSON**

**Mary-Lou Pickles, CGFO**  
Retired  
207 Clearwater Rd  
Interlachen, FL 32148-4325  
(386) 937-0538  
[mlsp73@hotmail.com](mailto:mlsp73@hotmail.com)

## **BOARD LIAISON**

Missy Licourt

## **STAFF LIAISON**

Karen Pastula

## **COMMITTEE MEMBERS**

Dee Dee Beaver

Rebecca Bowman

Teri Butler

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Dallas Lee

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Jonathan McKinney

Karen Malcolm

Tanra-Lee Milson

Susan Nabors

Michael Perry

Liliya Sablukova

Alicia Sheffield

Scott Simpson

Kelly Strickland

Allen Weeks

Denese Williams

Chelsie Wilson

Katherine Woodruff

**Meeting Date:** March 7, 2025

**Title of Item:** CGFO Program Requirements

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

The CGFO of the Year selection guidelines per the CGFO Program Requirements need to be updated now that we implemented online testing and no longer produce newsletter articles.

## **Content**

Currently, the CGFO of the Year is awarded to the candidate that receives the highest cumulative score on all five parts from April to the following March and if there is a tie, the candidate who took all five-parts in one sitting receives the award. The guidelines further state, that the recipient will be recognized in a newsletter article. Since moving to the on-line, on-demand platform, candidates no longer take all five exams in one sitting, and the FGFOA no longer produces a newsletter. The committee is proposing the following edits to the CGFO Program Requirements:

**From:** The recipient will also be recognized in a newsletter article.

**To:** The recipient will also be recognized on the FGFOA website.

**From:** In the case of a tie, the candidate that passed all 5 parts in one sitting will receive the award.

**To:** In the case of a tie, the candidate that passed all 5 parts in the shortest timeframe from date of acceptance into the program to date last exam was successfully taken will receive the award.

## **Recommended Action:**

Board approval update the CGFO Program Requirements.

*Mary-Lou Pickles*

*February 19, 2025*

**Committee Chair**

**Date**



# Florida Government Finance Officers Association, Inc.

## 2024-2025 Conference Program Committee

### Agenda Item

2024-2025

#### CHAIRPERSON

**Sarah Simpson, CPA, CGFO**  
Budget Manager  
City of Aventura  
19200 W Country Club Dr  
Aventura, FL 33180-2403  
(305) 466-8951  
[simpsons@cityofaventura.com](mailto:simpsons@cityofaventura.com)

#### BOARD LIAISON

Melissa Burns

#### STAFF LIAISON

Jill Walker

#### SUB-CHAIR MEMBERS

Tiffany Hewitt Lewis  
Wayne Meyer  
Annette Payne  
Ben Salz  
Kristin Thompson  
Patricia White

**Meeting Date:** March 7, 2025

**Title of Item:** 2025 Annual Conference Program Draft

**Executive Summary, Explanation or Background:** The Annual Conference Program Committee has been working hard and is excited to present the attached program draft for the Board's review.

**Content:** The schedule of the annual conference is presented by date, time and track.

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

*Sarah Simpson*

**Committee Chair**

*2/14/25*

**Date**

2025 FGFOA Conference Program						
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL						
Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology	
Saturday June 14, 2025						
8:00 AM to 9:40 AM		<div><div>Title:</div><div>Building Towards a Modern Public Procurement Function - Part 1</div></div> <div><div>Date:</div><div>Saturday June 14, 2025</div></div> <div><div>Time:</div><div>8:00-9:40 am</div></div> <div><div>Topic:</div><div>Procurement best practices can play a critical role for local governments in advancing strategic objectives, promoting organization-wide efficiency, and strengthening stewardship of limited government resources. However, some jurisdictions don't fully realize this potential due to outdated procurement policies, siloed and reactive staff, and convoluted processes that frustrate internal and external stakeholders. In this interactive session, speakers will share promising approaches and provide practical strategies on how to overcome stakeholder feedback that procurement is too slow, too complicated, and too bureaucratic. Specific focus will be on using technology to address common procurement pain points, building relationships across finance and procurement, and creating an environment for partnerships with vendors that foster innovation, generate results, and maintain accountability.</div></div> <div><div>CPE:</div><div>2.0 Hours (TB)</div></div> <div><div>Speaker:</div><div><div>Hope Patterson</div><div>Project Leader, Partners for Public Good (PPG)</div><div>Brent Westergren</div><div>Project Leader, Partners for Public Good (PPG)</div></div></div>		<div><div>Title:</div><div>Economic and Market Update</div></div> <div><div>Date:</div><div>Saturday June 14, 2025</div></div> <div><div>Time:</div><div>8:00-9:40 am</div></div> <div><div>Topic:</div><div>Come hear an update on the economy and interest rates following recent Federal Reserve actions, and how it impacts investment options for local Florida governments.</div></div> <div><div>CPE:</div><div>2.0 Hours (TB)</div></div> <div><div>Speaker:</div><div><div>Mel Hamilton</div><div>Senior Vice President, Chandler Asset Management</div><div>Scott Stitcher, CFA, CFMA</div><div>Senior Portfolio Strategist, Chandler Asset Management</div></div></div>		
		<div><div>Moderator:</div><div>Bridget Souffrant</div><div>Chief Financial Officer, City of West Palm Beach</div></div>		<div><div>Moderator:</div><div>Liliya Sablukova, MBA, PMP, CGFO</div><div>Chief Financial Officer, Lakewood Ranch Inter-District Authority</div></div>		
10:00 AM to 11:40 AM		<div><div>Title:</div><div>Building Towards a Modern Public Procurement Function - Part 2</div></div> <div><div>Date:</div><div>Saturday June 14, 2025</div></div> <div><div>Time:</div><div>10:00-11:40 am</div></div> <div><div>Topic:</div><div>A continuation of the topics described in the first session.</div></div> <div><div>CPE:</div><div>2.0 Hours (TB)</div></div>		<div><div>Title:</div><div>Investment Approach and Options for Small to Medium Sized Governments</div></div> <div><div>Date:</div><div>Saturday June 14, 2025</div></div> <div><div>Time:</div><div>10:00-11:40 am</div></div> <div><div>Topic:</div><div>With limited experience, time and staff resources, how can your Finance Department develop and manage an Investment approach and program? This session will include a brief overview of the key areas of F.S. Investment guidelines, things to avoid and recommendations.</div></div> <div><div>CPE:</div><div>2.0 Hours (TB)</div></div>		

2025 FGFOA Conference Program					
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL					
Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
		<b>Speaker:</b> <b>Hope Patterson</b> Project Leader, Partners for Public Good (PPG)  <b>Brent Westergren</b> Project Leader, Partners for Public Good (PPG)		<b>Speaker:</b> <b>Jeffrey T Larson</b> President, Larson Consulting Services, LLC	
		<b>Moderator:</b> <b>Bridget Souffrant</b> Chief Financial Officer, City of West Palm Beach		<b>Moderator:</b> <b>Liliya Sablukova, MBA, PMP, CGFO</b> Chief Financial Officer, Lakewood Ranch Inter-District Authority	
1:00 PM to 2:40 PM			<b>Title:</b> Developing Skills to Lead  <b>Date:</b> Saturday June 14, 2025 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> Do you have the skills to lead? Learn what current Leaders look for in staff, what skills are needed to grow in an organization and tips to gain them.  <b>CPE:</b> 2.0 Hours (BEH)  <b>Speaker:</b> <b>Dr. Keith A. Clinkscale, eMBA, LSSBB</b> Director, Strategic Planning & Performance Management, Palm Beach County  <b>Kandyce Clinkscale</b> Quality Assurance Manager, NYU Langone Health	<b>Title:</b> Overview on Pensions and Investments for a Finance Director  <b>Date:</b> Saturday June 14, 2025 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> Although pension boards manage the pension plans (FRS and local plans), this panel will cover a high-level view of what a Finance Director needs to know about pensions: important terms and processes, pension accounting, and pension investment policies and risks.  <b>CPE:</b> 2.0 Hours (TB)  <b>Speaker:</b> <b>Kerry Richardville</b> Senior Institutional Advisor & Partner, Mariner Wealth Advisors  <b>Piotr Krekora</b> Senior Consultant and Actuary, Gabriel, Roeder, Smith & Company  <b>Jim Rizzo</b> Senior Consultant and Actuary, Gabriel, Roeder, Smith & Company	
			<b>Moderator:</b> <b>Bridget Souffrant</b> Chief Financial Officer, City of West Palm Beach	<b>Moderator:</b> <b>Liliya Sablukova, MBA, PMP, CGFO</b> Chief Financial Officer, Lakewood Ranch Inter-District Authority	
3:00 PM to 4:40 PM			<b>Title:</b> Leading During Financial Uncertainty  <b>Date:</b> Saturday June 14, 2025 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> CARES Act monies and other federal aid has been exhausted. Now our leaders must face the reality of financial uncertainty. This session will include conversation from a leader who will share their own experiences in this type of environment and offer helpful tips.  <b>CPE:</b> 2.0 Hours (BEH)	<b>Title:</b> Trust in the Economy  <b>Date:</b> Saturday June 14, 2025 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> Have you ever wondered why society views the economy a certain way or has varying trust levels in it? Then this session is for you!  <b>CPE:</b> 2.0 Hours (TB)	

2025 FGFOA Conference Program											
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL											
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					Speaker: Scott Mendelsberg Finance Director, City of Sweetwater		Speaker: Damien Grant Vice President, Fixed Income, MSB Securities  Greg Pagans Vice President, MSB Securities				
					Moderator: Bridget Souffrant Chief Financial Officer, City of West Palm Beach		Moderator: Liliya Sablukova, MBA, PMP, CGFO Chief Financial Officer, Lakewood Ranch Inter-District Authority				
Sunday June 15, 2025											
First Time Attendees 11:00am - 11:45am											
FGFOA Chapter President's Roundtable 12:00pm - 12:45pm											
Opening General Session 1:00pm - 2:40pm - (1.0 Hour (BEH))											
3:00 PM to 4:40 PM	Title:	Internal Controls - Common Holes and How to "Plug" Them!	Title:	Strategic and Financial Planning		Title:	Empowering Teams Through Connection and Collaboration		Title:	Debt Portfolio Management	
	Date:	Sunday June 15, 2025	Date:	Sunday June 15, 2025		Date:	Sunday June 15, 2025		Date:	Sunday June 15, 2025	
	Time:	3:00-4:40 pm	Time:	3:00-4:40 pm		Time:	3:00-4:40 pm		Time:	3:00-4:40 pm	
	Topic:	The course will discuss indicators and risk factors related to a lack of internal controls. Participants will learn holes in internal controls that may contribute to fraud and how to "plug" them. Guidance will also be provided on how to maintain an effective internal control environment where smaller government entities have more limited resources and personnel.	Topic:	The strategic plan is a useful tool to ensure resources are properly allocated based on the top priorities of a community, and it becomes the foundation for your budget and long-term financial plan. This session will walk you through the strategic planning process, provide examples of how to integrate the strategic plan into the budget process and provide insight on how to develop a multi-year financial plan that supports your strategic plan. The session will also discuss several options to help fund necessary capital projects including special assessments, impact fees, utility taxes and other less frequently used revenue sources authorized in Florida.		Topic:	This hands-on workshop is designed to help teams strengthen their internal and external connections through purposeful collaboration. Participants will craft impactful 30-second pitches, engage in self-discovery exercises to uncover their unique strengths, and explore strategies to build harmony within their teams and with their stakeholders. By the end of the session, attendees will walk away with actionable tools to enhance communication, foster collaboration, and create meaningful relationships that drive success.		Topic:	During this session participants will learn fundamentals, i.e. debt cycle, limits, legal requirements, the Electronic Municipal Market Access (EMMA) and disclosures.	
	CPE:	2.0 Hours (AA)	CPE:	2.0 Hours (TB)		CPE:	2.0 Hours (BEH)		CPE:	2.0 Hours (TB)	

2025 FGFOA Conference Program					
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Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
	<b>Speaker:</b> <b>Linsay Aviles, CPA</b> Partner, Carr, Riggs & Ingram	<b>Speaker:</b> <b>Caroline Sturgis</b> Director, Office of Management & Budget, City of Port St. Lucie  <b>Kate Parmelee</b> Deputy City Manager for Strategic Initiatives & Innovation, City of Port St. Lucie  <b>Peta-Gay Lake</b> Director of Finance and Administrative Services, City of Coconut Creek	<b>Speaker:</b> <b>Alexandra Silva Labarr</b> Founder & CEO, Xandra Marketing	<b>Speaker:</b> <b>Chris Ahrens</b> Managing Director, Stifel, Nicolaus & Company, Incorporated	
	<b>Moderator:</b> <b>Tracy Ramsey</b> Director - Finance, Finance Department, Clerk of the Circuit Court & Comptroller, Palm Beach County	<b>Moderator:</b> <b>Yeimy Guzman</b> Deputy Finance Director, City of Dania Beach	<b>Moderator:</b> <b>Rip Colvin, CPA, CGFO, CPM</b> Executive Director, Justice Administrative Commission	<b>Moderator:</b> <b>Annette Payne</b> Accounting Supervisor, Finance Department, Port Everglades	
Association Night					
Monday June 16, 2025					
2nd General Session 8:00am - 9:40am (1.0 or more Hour(s)(BEH))					
10:00 AM to 11:15 AM	<b>Title:</b> <b>GASB Update</b>	<b>Title:</b> <b>The Budget and Sustainability</b>	<b>Title:</b> <b>How Leadership Happens: Translating Qualities to Leadership Behaviors</b>		<b>Title:</b> <b>Unlocking AI-Driven Use Cases in Microsoft Business Apps</b>
	<b>Date:</b> Monday June 16, 2025  <b>Time:</b> 10:00-11:15 am <b>Topic:</b> This session will include the latest news from the Governmental Accounting Standard Board (GASB) and provide answers to address public confusion about current pronouncements. Included in this session discussion is the new GASB Reporting Model.	<b>Date:</b> Monday June 16, 2025  <b>Time:</b> 10:00-11:15 am <b>Topic:</b> GFOA Distinguished Budget Presentation Award recipients will share their three pillars of sustainability: financial, organizational, and environmental. They will discuss the relationship between budget and sustainability and how to create a collaborative culture which supports the pillars of sustainability.	<b>Date:</b> Monday June 16, 2025  <b>Time:</b> 10:00-11:15 am <b>Topic:</b> Leaders are as leaders do. Leadership isn't about simply knowing the qualities of a great leader—it's about demonstrating those qualities through your actions. This session builds on David Rabiner's keynote and is designed for those ready to explore the "how". David will show you how to translate leadership attributes into behaviors that inspire and guide others. You'll leave with clear insights on what to start doing, stop doing, do more of, do less of, or approach differently.		<b>Date:</b> Monday June 16, 2025  <b>Time:</b> 10:00-11:15 am <b>Topic:</b> Discover how the integration of Artificial Intelligence is transforming Microsoft Business Applications into powerful tools for innovation and efficiency. Explore practical, AI-driven use cases that redefine productivity, from automating routine processes to uncovering actionable insights through advanced analytics.
	<b>CPE:</b> 1.5 Hours (AA)	<b>CPE:</b> 1.5 Hours (TB)	<b>CPE:</b> 1.5 Hours (BEH)		<b>CPE:</b> 1.5 Hours (TB)

2025 FGFOA Conference Program						
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL						
Date & Time	Accounting, Auditing, and Financial Reporting		Budget, Economics, and Financial Planning		Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management
	Speaker:	Alan Skelton, CPA Director, Research and Technical Activities, Governmental Accounting Standards Board	Speaker:	Ileana Kyriakides Director of Budget and Sustainability, City of Coral Springs  Dr. Andera Lemaitre Sustainability Manager, City of Coral Springs  Laura Aker Reece, MPA, CPFO, FRA-RP Acting Assistant City Manager, City of Fort Lauderdale	Speaker:	David Rabiner
	Moderator:	Dean Michael Mead, CGFM Partner, CRI Advisors, LLC	Moderator:	Ivy Ladyko, CGFO Budget Manager, City of Port St. Lucie	Moderator:	Rip Colvin, CPA, CGFO, CPM Executive Director, Justice Administrative Commission
	Extra Microphone:	Anna Otiniano, CGFO Finance Services Director, City of Plantation				
Standing Committee Meetings 11:20am - 12:30pm						
1:00pm to 2:40pm	Title:	The GASB's Shifting Focus: A Conversation with Alan Skelton	Title:	Beyond the Office: Building a Collaborative Relationship with Parks and Rec	Title:	Lean Six Sigma: Leading More Efficient Operations
	Date:	Monday June 16, 2025	Date:	Monday June 16, 2025	Date:	Monday June 16, 2025
	Time:	1:00-2:40 pm	Time:	1:00-2:40 pm	Time:	1:00-2:40 pm
	Topic:	The GASB's pace of standards setting has slowed down in recent years as it has devoted more resources to supporting, monitoring, and studying implementation of standards, developing a taxonomy for financial reporting, and conducting research on other topics. Come and learn through discussion with the GASB's staff director about why this change has occurred and what it means for governments that follow generally accepted accounting principles.	Topic:	In many communities, the Parks and Recreation department is the primary way the public interacts with local government. Constituents and their families visit parks, join sports teams, learn to swim, and engage in other activities that greatly increase their quality of life. These programs can have some unique or complex finance and budget considerations, requiring finance staff and parks and rec staff to collaborate regularly. At this session, you'll hear from both finance and parks and recreation professionals about how they have developed more collaborative relationships and how that helps with ensuring that everyone has what they need to operate.  EVOLUTION SERIES	Topic:	How can the use of Lean Six Sigma principles lead to more efficient operations? The tone at the top is an important consideration, if leadership embraces the concepts, the rest of the organization will follow. Come and learn the concepts of Lean Six Sigma and the "Culture" needed to make it successful. What started in the private industry has made its way to the public industry and it requires a culture of breaking down Silos and working as a team.
	CPE:	2.0 Hours (AA)	CPE:	2.0 Hours (TB)	CPE:	2.0 Hours (TB)

2025 FGFOA Conference Program										
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL										
Date & Time	Accounting, Auditing, and Financial Reporting		Budget, Economics, and Financial Planning		Policy, Leadership, Strategic Planning, and Personnel		Banking, Investment, Risk, Treasury Management, and Debt Management		Technology	
	Speaker:	<b>Alan Skelton, CPA</b> Director, Research and Technical Activities, Governmental Accounting Standards Board	Speaker:	<b>Rebecca Schnirman, CPRP</b> Director, Financial & Support Services, Palm Beach County Parks & Recreation Department  <b>Kadem Ramirez</b> Deputy Finance Administrator, City of Palm Beach Gardens  <b>Lisa Master</b> Budget Director, Palm Beach County Office of Management & Budget  <b>Fred Couceyro</b> Community Recreation Director, City of Coral Gables	Speaker:	<b>Dr. Keith A. Clinkscale, eMBA, LSSBB</b> Director, Strategic Planning & Performance Management, Palm Beach County	Speaker:	<b>Rod Bettini</b> Sr. Director, Public Trust Advisors  <b>Matt Tight</b> Sr. Director, Public Trust Advisors  <b>Zach Falconer</b> Sr. Director, Public Trust Advisors		
	Moderator:	<b>Bill Blend, CPA</b> Managing Director, Forvis Mazars, LLP	Moderator:	<b>Allison Teslia</b> Director, Office of Management and Budget, Lake County	Moderator:	<b>Kylie Chiavuzzi</b> Budget and Finance Director, Volusia Sheriff's Office	Moderator:	<b>Judy Fleurimond</b> Senior Accountant, City of Boca Raton		
	Extra Microphone:	<b>Annette Payne</b> Accounting Supervisor, Finance Department, Port Everglades	Extra Microphone:	<b>Brianna Stack</b> Finance Manager, City of Tavares						
3:00pm to 4:40pm	Title:	<b>Rethinking Financial Reporting</b>	Title:	<b>Politics, Budgeting &amp; the Public "Oh My!"</b>	Title:	<b>From Ordinary to Extraordinary</b>		Title:	<b>Better, Faster, Cheaper: How AI and RPA Drive Productivity and Minimize Risks</b>	
	Date: Time: Topic:	Monday June 16, 2025 3:00-4:40 pm GFOA has Best Practices on many subjects. As part of the FGFOA's new initiative to include them in the conference, come and learn about the GFOA's best practices on Financial Reporting. This session will also provide highlights from GFOA's research initiative on Rethinking Financial Reporting, a fact-based examination of the benefits and costs of the current model of financial reporting and how it can be improved.	Date: Time: Topic:	Monday June 16, 2025 3:00-4:40 pm There are many factors that go into the budget and many whom the budget impacts. Many people want their items in the budget - citizens, elected officials and staff to name a few. During this session, examples will be given on how others navigated the politics involved in the budgeting process and share those tools for attendees to apply.  <b>EVOLUTION SERIES</b>	Date: Time: Topic:	Monday June 16, 2025 3:00-4:40 pm If you have ever wondered how to engage or motivate your team, or even yourself, you don't want to miss this session! Whether you are the leader of the team or a member of the team, a cohesive and engaged team is a must. The question becomes how is it possible, among all the distraction of life? In today's fast paced and ever changing environment, it can feel like you are multi-tasking, juggling and even barely surviving, and yet, as a leader your focus needs to be your team. Take an introspective look at your own leadership, and the impact you have on others. Everyone can lead in a way that inspires, motivates, and engages others no matter.		Date: Time: Topic:	Monday June 16, 2025 3:00-4:40 pm This session explores how Artificial Intelligence (AI) and Robotic Process Automation (RPA) can revolutionize business productivity by streamlining operations and reducing risks. Attendees will gain insights into practical applications of these technologies, illustrated through real-world examples that demonstrate how AI and RPA work together to make processes better, faster, and cheaper. The discussion will also emphasize the importance of aligning these advancements with robust privacy, compliance, and security policies, bridging the gap between business leaders and IT teams.	
	CPE:	2.0 Hours (AA)	CPE:	2.0 Hours (TB)	CPE:	2.0 Hours (BEH)		CPE:	2.0 Hours (TB)	



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	Speaker:	Chris Morril Executive Director/CEO, Government Finance Officers Association	Speaker:	Laurette Jean Assistant to the County Administrator, Broward County  Esmond Scott Village Manager, Miami Shores Village  JC Jimenez City Manager, City of Miami Springs  Alexander Diaz, ICMA-CM, MPA Town Manager, Town of Golden Beach	Speaker:	Nicole Gasparri, CGFO, PHR Director of Strategic Management and Professional Development, Clerk of the Circuit Court & Comptroller, Palm Beach County			Speaker:	Gail Gray Partner, LSL CPAs  Bobby Sprinkle Chief Technology Officer, Florida State University
	Moderator:	Mary-Lou Pickles, CGFO, CMA Retired	Moderator:	Rebecca Schnirman, CPRP Director, Financial & Support Services, Palm Beach County Parks & Recreation Department	Moderator:	Melissa Burns, CGFO Finance Director, City of St. Augustine			Moderator:	Brianna Stack Finance Manager, City of Tavares
			Extra Microphone:	Kelly Strickland, CPA, CGFO Director of Financial Administration, City of Sarasota						
Emerging Leaders & Networking Event 5:00pm - 6:30pm										
Tuesday June 17, 2025										
8:00am to 9:40am	Title:	Single Audits & SEFA Preparation	Title:	Economic Conditions and Interest Rates: How They Impact Local Government Budgets	Title:	Mentoring - The Gift that Keeps on Giving	Title:	Financing Capital Improvements		
	Date:	Tuesday, June 17, 2025	Date:	Tuesday, June 17, 2025	Date:	Tuesday, June 17, 2025	Date:	Tuesday, June 17, 2025		
	Time:	8:00-9:40 am	Time:	8:00-9:40 am	Time:	8:00-9:40 am	Time:	8:00-9:40 am		
	Topic:	Federal and State grants are critical funding sources for many governments and special districts but also come with many different compliance requirements that often change every year. This session will give a single audit specialist's best tips on what finance officers and grant managers can do to prepare in advance for their required annual single audits over federal and state grants, i.e. what reports should be maintained, how to track the accounting of each grant expenditures and how to calculate deferred revenue. Learn what your auditors will be looking for so you can pass your single audit easily and efficiently.	Topic:	In this session, the current economic state will be discussed including contributing factors, identifying economic indicators and how to use the economic indicators in municipal budgeting and financial planning.	Topic:	Everyone has heard inspirational stories about the important roles mentors played in successful leaders. This session will discuss the importance of paying this gift forward so we can grow future leaders.  EVOLUTION SERIES	Topic:	How will you be able to complete all the capital projects for your entity? Not every local government has the option to use "pay as you go" financing. This session will provide discussion regarding other available options so you can recommend the best option for your agency.		
	CPE:	2.0 Hours (AA)	CPE:	2.0 Hours (TB)	CPE:	2.0 Hours (BEH)	CPE:	2.0 Hours (TB)		

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10:00am to	<b>Speaker:</b> <b>Marcia G. Carty, CPA, CGFO</b> Interim City Manager/Finance Director, City of Palatka  <b>Andrew Fierman, CPA</b> Partner, Caballero, Fierman, Llerena & Garcia LLP	<b>Speaker:</b> <b>Dave Witthohn</b> Senior Portfolio Specialist, Insight Investment  <b>Jason Celente</b> Senior Portfolio Manager, Insight Investment	<b>Speaker:</b> <b>Shannon Ramsey-Chessman, CPA, CGFO</b> Chief of Staff & Chief Deputy Clerk, Clerk of the Circuit Court & Comptroller, Palm Beach County  <b>Kadem Ramirez</b> Deputy Finance Administrator, City of Palm Beach Gardens  <b>Melissa J. Licourt, CPA, CGFO</b> Director, Office of Financial Services, St. Johns River Water Management District  <b>Kristin Thompson, CGFO</b> Finance Program Manager, Suwannee River Water Management District	<b>Speaker:</b> <b>Wendell G. Gaertner</b> Senior Managing Director, Public Resources Advisory Group  <b>Diane Reichard, CPA, CGMA, CGFO, CPFO</b> Chief Financial Officer, City of Plant City	
	<b>Moderator:</b> <b>Melissa Burns, CGFO</b> Finance Director, City of St. Augustine	<b>Moderator:</b> <b>Michael Adams</b> Senior Accountant, Finance, Marion County Clerk of Court and Comptroller	<b>Moderator:</b> <b>William Bowers</b> Senior Fiscal Services Manager - Utilities, Financial Management Department, Manatee County	<b>Moderator:</b> <b>Kelly Strickland, CPA, CGFO</b> Director of Financial Administration, City of Sarasota	
	<b>Extra Microphone:</b> <b>Diane Martinez</b> Chief Financial Officer, Escambia County Housing Finance Authority		<b>Extra Microphone:</b> <b>Robert Smith, CPM, CLSSBB</b> Program Administrator, Justice Administrative Commission		
	<b>Title:</b> <b>Common Audit Findings</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> This session will include discussion of common audit findings at various local government entities related to financial reporting, internal controls and compliance as well as best practices for addressing them.		<b>Title:</b> <b>Trust Me?</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> An essential trait possessed by effective leaders is that they are trusted by the people they lead and the community in which they serve. A panel of past FGFOA Presidents will discuss their own perspectives on gaining (loosing) trust, keeping it and provide guidance for attendees on how they can build and gain the trust of others.  <b>EVOLUTION SERIES</b>	<b>Title:</b> <b>Investment Strategy Considerations: The Long and the Short of It</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> There are many different types of investments and each has a thought process and strategy behind using each. This session will speak on the allowable investments in portfolios and investment considerations for operating and long-term portfolios. Our panel of practitioners will discuss how they navigate these considerations in their own local government portfolios.	<b>Title:</b> <b>Cybersecurity Update</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> This session will look at some of the latest cybersecurity threats and the types of damage they inflict, how to report a cyber incident, a local perspective on the threats to critical infrastructure, and the resources that are available from Cyber Florida to help municipalities address the growing threats from cybercriminals, both domestic and state sponsored.
	<b>CPE:</b> 1.5 Hours (AA)		<b>CPE:</b> 1.5 Hours (BEH)	<b>CPE:</b> 1.5 Hours (TB)	<b>CPE:</b> 1.5 Hours (TB)

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June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL										
Date & Time	Accounting, Auditing, and Financial Reporting		Budget, Economics, and Financial Planning		Policy, Leadership, Strategic Planning, and Personnel		Banking, Investment, Risk, Treasury Management, and Debt Management		Technology	
11:15am	Speaker:	<b>Lorrie A. Brinson, CPA, CGFO</b> Manager, Governmental Advisory Services, James Moore  <b>Roderick Harvey, CPA, CVA</b> Partner, HCT Certified Public Accountants & Consultants, LLC			Speaker:	<b>Shannon Ramsey-Chessman, CPA, CGFO</b> Chief of Staff & Chief Deputy Clerk, Clerk of the Circuit Court & Comptroller, Palm Beach County  <b>Diane Reichard, CPA, CGMA, CGFO, CPFO</b> Chief Financial Officer, City of Plant City  <b>Jonathan C. McKinney, CGFO, FRA-RA</b> Deputy Finance Director, City of Deltona	Speaker:	<b>Richard Pengelly, CFA, CIMA, CTP</b> Managing Director, PFMAM  <b>Derek Johnssen</b> Director of Finance and Accounting, Collier Country Clerk  <b>Debra Heim</b> CFO, Children's Services Council of Palm Beach County  <b>Mark Peterson</b> Assistant County Finance Director, Brevard County Finance, Clerk of the Circuitry Court & Comptroller	Speaker:	<b>Mike Duffey</b> Special Agent in Charge, Florida Department of Law Enforcement  <b>Emeka Okammor, M.S., CISSP, CISA</b> Cybersecurity Resource Manager, Cyber Florida  <b>Bryan J. Langley</b> Lead Program Manager, Cyber Florida  <b>Paul Jones</b> Chief Information Officer, West Palm Beach
	Moderator:	<b>Kristin Thompson, CGFO</b> Finance Program Manager, Suwannee River Water Managmeent District			Moderator:	<b>Ken Burke, CPA</b> Clerk of the Circuit Court and Comptroller, Pinellas County	Moderator:	<b>Kathleen Campbell, CPA, CGFO</b> Director of Finance, Children's Services Council of Broward County	Moderator:	<b>Katie Roundtree, CPA, CPFO</b> Director of Finance and Administration, Northern Palm Beach County Improvement District
	Extra Microphone:	<b>Annette Payne</b> Accounting Supervisor, Finance Department, Port Everglades			Extra Microphone:	<b>Melissa Burns, CGFO</b> Finance Director, City of St. Augustine				
Innovation Awards Luncheon & Past Presidents Recognition 11:30am - 1:15pm										
1:30pm to 3:10pm	Title:	<b>Auditor General &amp; Department of Financial Services Update</b>	Title:	<b>Conversations on Procurement Excellence: Process Efficiency</b>	Title:	<b>When Politics and Administration Collide</b>			Title:	<b>Best Practices for Not Becoming a Victim of a Cyberattack</b>
	Date: Time: Topic:	Tuesday June 17, 2025 1:30-3:10 pm Update from the Florida Auditor General's Office and Department of Financial Services on current issues pertaining to local governments.	Date: Time: Topic:	Tuesday June 17, 2025 1:30-3:10 pm This session will explain the process of establishing a contract with a government agency and discuss procurement process efficiency challenges and creative solutions for mitigating those challenges. The session will also discuss topics which impact procurement cycle times such as staffing capacity, purchasing thresholds, legislative review and engagement with users.	Date: Time: Topic:	Tuesday June 17, 2025 1:30-3:10 pm The importance of the symbiotic relationship between our elected officials and city/county/state administrations cannot be understated. The difficulties often arise when different and/or conflicting perspectives are not carefully considered. This session will present some helpful strategies for avoiding these collisions and the damages they cause.  EVOLUTION SERIES			Date: Time: Topic:	Tuesday June 17, 2025 1:30-3:10 pm Come learn what governmental entities can do to reduce the risk of becoming a victim of a cyberattack and what your next steps should be if you experience a cyber incident.
	CPE:	2.0 Hours (AA)	CPE:	2.0 Hours (TB)	CPE:	2.0 Hours (BEH)			CPE:	2.0 Hours (TB)

2025 FGFOA Conference Program						
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL						
Date & Time	Accounting, Auditing, and Financial Reporting		Budget, Economics, and Financial Planning		Policy, Leadership, Strategic Planning, and Personnel	
	<b>Speaker:</b> <b>Derek H. Noonan, CPA</b> Audit Supervisor, Florida Auditor General  <b>Mark Merry, CPA</b> Assistant Director, Division of Accounting & Auditing, Florida Department of Financial Services		<b>Speaker:</b> <b>Caroline Sturgis</b> Director, Office of Management & Budget, City of Port St. Lucie  <b>Nate Rubel</b> Procurement Assistant Director, Office of Management & Budget, City of Port St. Lucie		<b>Speaker:</b> <b>Karyn Cunningham</b> Mayor, Village of Palmetto Bay  <b>Gustavo Knoepffler</b> Assistant Director, Fiscal and Departmental Services, Miami-Dade County Police Department  <b>Scott Mendelsberg</b> Finance Director, City of Sweetwater  <b>Darrel Thomas</b> Assistant City Manager/CFO, City of Weston	
	<b>Moderator:</b> <b>Bill Spinelli, CPA</b> Chief Financial Officer, Hillsborough County Sheriff's Office		<b>Moderator:</b> <b>James O. Cooke IV</b> City Treasurer-Clerk, City of Tallahassee		<b>Moderator:</b> <b>Ben Salz</b> Capital Budget Analyst V, Broward County Public Schools	
	<b>Extra Microphone:</b> <b>Kristin Lambert</b> Internal Auditor, Justice Administrative Commission			<b>Extra Microphone:</b> <b>Jacqueline Whyte</b> Senior Accountant, Broward County		
	<b>Title:</b> <b>How to Make Your Annual Audit Easier</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 3:30-4:45 pm <b>Topic:</b> Have you ever wondered why your annual financial statement audit takes so long and why your auditors ask so many questions? Would you like to make the whole process easier and faster? In this session, you'll gain insight into what your auditors are thinking and why they have to dig so deep into your processes and records. You'll also walk away with tips and recommendations on some specific types of internal controls that you can implement now to dramatically reduce the time and effort required for future audits.		<b>Title:</b> <b>GFOA's Best Practice: Grant Administration</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 3:30-4:45 pm <b>Topic:</b> Do you have steps in place and a grants policy to follow that make grant application and acceptance a win/win situation? Policies and procedures are necessary to help the organization receive all the benefits of the grant and avoid risks, findings and stay in compliance with grants. This session will explain GFOA's Best Practice on Grant Administration.		<b>Title:</b> <b>"Yes, We Can" - Women in Leadership Series</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 3:30-4:45 pm <b>Topic:</b> A panel of female leaders discuss their own journeys, as well as, the balancing act, struggles, skill sets needed, successes & how to inspire and support other women and the next generation to do great things.  <b>EVOLUTION SERIES</b>	
	<b>CPE:</b> 1.5 Hours (AA)		<b>CPE:</b> 1.5 Hours (TB)		<b>CPE:</b> 1.5 Hours (BEH)	
					<b>Title:</b> <b>Ratings Updates</b>  <b>Date:</b> Tuesday June 17, 2025 <b>Time:</b> 3:30-4:45 pm <b>Topic:</b> Have you heard the updates in rating philosophies and processes yet? This session will focus on the updates, what do agencies look for, the challenges with bond issuance as well as changing internal procedures.	
					<b>CPE:</b> 1.5 Hours (TB)	

<div>2025 FGFOA Conference Program</div> <div>June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL</div>					
Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
3:30pm to 4:45pm	<b>Speaker:</b> <b>Ashli McIntyre, CPA</b> Assurance Manager, RSM US LLP  <b>Damian Mesa, CPA</b> Assurance Supervisor, RSM US LLP  <b>Rodrigo Moreno, CPA</b> Assurance Senior, RSM US LLP	<b>Speaker:</b> <b>Katie Ludwig</b> Director of Resource Development, Government Finance Officers Association	<b>Speaker:</b> <b>Janice M. Graham, M.S. EdL.</b> Executive Director, Casa Valentina  <b>Susan Liburd</b> Owner, Government Finance Tutoring, LLC Retiree, CFO, City of Miramar  <b>Jennifer Moon</b> Retired, Director of the Office of Management and Budget, Miami-Dade County  <b>Jamie Roberson, CGFO</b> Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller	<b>Speaker:</b> <b>Kevin Dolan</b> Director, U.S. Public Finance, Manager, Tax-Supported North and Southeast Regions, Fitch Ratings  <b>Valentina Gomez</b> VP-Senior Analyst, Public Finance Group, Moody's Investors Service, Inc.  <b>Michael Parker</b> Associate Director, U.S. Local Governments, S&P Global Ratings	
	<b>Moderator:</b> <b>Judy Fleurimond</b> Senior Accountant, City of Boca Raton	<b>Moderator:</b> <b>Anna Otiniano, CGFO</b> Finance Services Director, City of Plantation	<b>Moderator:</b> <b>Kadem Ramirez</b> Deputy Finance Administrator, City of Palm Beach Gardens	<b>Moderator:</b> <b>Kevin Greenville, CPA</b> Finance Director, Village of Estero	
	<b>Extra Microphone:</b> <b>Kristin Lambert</b> Internal Auditor, Justice Administrative Commission		<b>Extra Microphone:</b> <b>Melissa Burns, CGFO</b> Finance Director, City of St. Augustine		
Tuesday Night Event					
Wednesday June 18, 2025					
9:15am to	<b>Title:</b> <b>Accounting for the Constitutional Offices</b>  <b>Date:</b> Wednesday June 18, 2025 <b>Time:</b> 9:15-10:30am <b>Topic:</b> Come and hear from a panel on the Constitutional Offices of Clerk, Sheriff, Property Appraiser, Tax Collector and Supervisor of Elections. How do these operations integrate to the Financial Statements? Are there opportunities for better interactions while remaining independent? What is their independence and responsibility of audits?	<b>Title:</b> <b>The "ABC's and 123's" of RFQ's &amp; RFP's</b>  <b>Date:</b> Wednesday June 18, 2025 <b>Time:</b> 9:15-10:30am <b>Topic:</b> This session will provide an overview of the various procurement methods including a Request for Quote (RFQ), a Request for Proposal (RFP), sole/single source, piggybacks and co-operatives. This session will discuss considerations for utilities and construction services and determining the appropriate strategy. It will also provide insight on how to document the procurement method to enforce compliance with Florida Statutes and agency policies while ensuring financial planning and budgets are adhered to.	<b>Title:</b> <b>Legislative Updates</b>  <b>Date:</b> Wednesday June 18, 2025 <b>Time:</b> 9:15-10:30am <b>Topic:</b> This session will review the 2025 legislative session, review the bills that passed and failed and discuss their implications for local governments.		
	<b>CPE:</b> 1.5 Hours (AA)	<b>CPE:</b> 1.5 Hours (TB)	<b>CPE:</b> 1.5 Hours (TB)		

2025 FGFOA Conference Program						
June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL						
Date & Time	Accounting, Auditing, and Financial Reporting		Budget, Economics, and Financial Planning		Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management
10:30am	Speaker:	<b>Carmen Crespo</b> Finance & Budget Manager, Orange County Property Appraiser's Office  <b>Dan Field</b> Finance Manager, St. Lucie County Supervisor of Elections Office  <b>Jamie Roberson, CGFO</b> Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller  <b>Bill Spinelli, CPA</b> Chief Financial Officer, Hillsborough County Sheriff's Office  <b>Honorable Robert Stoneburner</b> Collier County Tax Collector	Speaker:	<b>Ezzard "Charles", Spencer</b> Procurement Director, City of Plantation	Speaker:	<b>Julie F. Klahr, PA</b> Shareholder, Goren, Cherof, Doody & Ezrol PA, Attorneys At Law
	Moderator:	<b>Kylie Chivavuzzi</b> Budget and Finance Director, Volusia Sheriff's Office	Moderator:	<b>Wayne Meyer</b> Director of Operations, Justice Administrative Commission	Moderator:	<b>Melissa J. Licourt, CPA, CGFO</b> Director, Office of Financial Services, St. Johns River Water Management District
				Extra Microphone:	<b>Anna Otiniano, CGFO</b> Finance Services Director, City of Plantation	
11:00am to 11:50am		<b>Title:</b> Are you ready for (a) TRIM?  <b>Date:</b> Wednesday June 18, 2025 <b>Time:</b> 11:00 - 11:50 am <b>Topic:</b> This session will provide an overview of the Truth in Millage (TRIM) process including timeline, coordination of meetings and ads, and rates. The session will also discuss how to ensure a smooth TRIM season working with the Property Appraiser's office.			<b>Title:</b> GFOA's Rethinking Reserves  <b>Date:</b> Wednesday June 18, 2025 <b>Time:</b> 11:00 - 11:50 am <b>Topic:</b> Do you know the various approaches to determining the appropriate level of financial reserves that your financial policy states? Do you know what the GFOA's best practice and guidance on reserves currently is and the thought behind it? Why is the GFOA changing it's thought pattern and to what and when? How will all of these changes effect local governments and how will it change their bond ratings? This session will focus on just that!	<b>Title:</b> Changes in the CPE Reporting Requirements  <b>Date:</b> Wednesday June 18, 2025 <b>Time:</b> 11:00 - 11:50 am <b>Topic:</b> Did you know that the DBPR made changes related to how CPE for CPA license holders have to be reported? Come learn all about this and hopefully a few tips & tricks for reporting!
		<b>CPE:</b> 1.0 Hours (TB)  <b>Speaker:</b> <b>Abbey Roberson</b> Manager, Finance, Budget & Tax Roll, Office of Marty Kiar, Broward County Property Appraiser			<b>CPE:</b> 1.0 Hours (TB)  <b>Speaker:</b> <b>Katie Ludwig</b> Director of Resource Development, Government Finance Officers Association	<b>CPE:</b> 1.0 Hours (TB)  <b>Speaker:</b> <b>Vanessa Rivera</b> Senior Manager, Membership Operations, Florida Institute of Certified Public Accountants

2025 FGFOA Conference Program June 14 -18, 2025   Diplomat Beach Resort   Hollywood, FL					
Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
		Moderator: <b>Brianna Stack</b> Finance Manager, City of Tavares		Moderator: <b>Annette Payne</b> Accounting Supervisor, Finance Department, Port Everglades	Moderator: <b>Sarah Simpson, CPA, CGFO</b> Budget Manager, City of Aventura



# Florida Government Finance Officers Association, Inc.

## 2024-2025 Educational Programs Committee

### Agenda Item

**2024-2025**

**CHAIRPERSON**

**Katie Roundtree**

Director of Finance &  
Administration

Northern Palm Beach County  
Improvement District

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Palm Beach Gardens, FL 33418

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[katie@npbcid.org](mailto:katie@npbcid.org)

**BOARD LIAISON**

**Anna C. Otiniano**

**STAFF LIAISON**

Karen Pastula

**Meeting Date:** March 7, 2025

**Title of Item:** Committee Update

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

The January Webinar, “Securing the Future: Cyber Defense for Public Finance Leaders”, presented by Mike Asencio with the FIU Jack D. Gordon Institute for Public Policy and Joshua Wethington with Cyber Florida, had 300 attendees and about 440 registered for the recording.

The February Webinar, “GFOA Distinguished Budget Award”, presented by John Fishbein with GFOA, had 331 attendees and about 474 registered for the recording.

The next Webinar is scheduled for March 20<sup>th</sup> and will be “An Introduction to GARS: Governmental Accounting Research System”, presented Michele Czerkowski with GASB. This will be moderated by Dean Mead, one of our committee members who volunteered to moderate since he used to work at GASB. The former chair had an innovative idea to incorporate volunteer moderators to take some of the pressure off of the chair and co-chair. The volunteer presenters will be trained by FLC staff and committee chairs. The chairs will also be on the presentation to jump in if necessary.

### **Recommended Action:**

This item is presented for informational purposes and no action is required.

---

**Committee Chair**

---

**Date**





# Florida Government Finance Officers Association, Inc.

## 2024-2025 Event Host Committee

### Agenda Item

2024-2025

#### CHAIRPERSON

**Yeimy Guzman**

Deputy Finance Director  
City of Dania Beach  
100 W Dania Beach Boulevard  
Dania Beach, FL 33004  
(954) 924-6800  
yguzman@daniabeachfl.gov

#### BOARD LIAISON

Allison Tesla

#### STAFF LIAISON

Jill Walker

#### COMMITTEE MEMBERS

Eva Aquino

Susan Brown

Kylie Chiavuzzi

Tracy Ellison

Brad Fannon

Elise Gann

Carolyn Gatch

Ann Harris Wynter

Jeanette Haynes

Carlisha Jenkins

Keisha Laughton Young

Caroline Lebron

Shernett Lee

Nina Plotkina-Mahadeo

Elizabeth Ramsden

Bridget Souffrant

Denese Williams

Kelli Willits

Pat White

**Meeting Date:** March 7, 2025

**Title of Item:** General Updates

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

The Event Host Committee organizes events that greatly contribute to the growth and development of our FGFOA membership community. Here is a general update about the annual conference.

**Annual Conference:** The Committee met on February 19th to review marketing and other details for the annual conference. We are in the process of securing volunteers to distribute bags on Sunday and load the buses on Tuesday.

#### **Discussion and Action**

Last year, the Committee was responsible for organizing the videographer and photographer for the conference, as well as the headshots. We request further directions on whether this will be necessary this year to obtain quotes for approval.

*Yeimy Guzman*

Name

*02/16/2025*

Date Submitted



# Florida Government Finance Officers Association, Inc.

## 2024-2025 Local Chapters Ad-Hoc Committee

### Agenda Item

2024-2025

#### CHAIRPERSON

Jamie Roberson, CGFO  
Deputy Chief of Operations  
Martin County Clerk of the Circuit  
Court & Comptroller  
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Stuart, FL 34994  
(772) 221-7414  
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#### BOARD LIAISON

Nicole Gasparri

#### STAFF LIAISON

Jill Walker  
Karen Pastula

#### COMMITTEE MEMBERS

Michael Adams  
Lorie Bailey Brown  
Melissa Burns  
Teri Butler  
Kathleen Campbell  
Jennifer Cole  
Ian Evans-Smith  
Judy Fleurimond  
Elise Gann  
Sheila Goldman  
Kevin Greenville  
Sarah Jones  
Wendy Khan  
Missy Licourt  
Diane Martinez  
Lesyani Martinez  
Tanra-Lee Milson  
April Oliver  
Olga Rabel  
Elizabeth Ramsden  
Diane Reichard  
Kelly Strickland  
Lynn Stone  
Jennifer Wion

**Meeting Date:** March 7, 2025

**Title of Item:** Committee Update

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

#### **Committee Activities Status:**

The work groups have been actively engaged in two primary initiatives: updating the bylaws and revitalizing the Heartland Chapter.

#### **Bylaw Work Group Progress:**

The Bylaw Work Group, consisting of three committee members and Jill Walker, has identified a comprehensive list of topics to address in the bylaw revisions. These include essential procedural elements and a detailed checklist. The group is focused on integrating the necessary language for the bylaw updates. The next meeting is scheduled for March 6, 2025, during which the first draft of the revised bylaw language will be presented for review and feedback based on discussions from the previous session.

#### **Heartland Chapter Revitalization Progress:**

The Heartland Chapter Revitalization Work Group is comprised of four members from the Heartland Chapter area. We are pleased to report a successful FGFOA Networking Event held on Thursday, February 20, 2025, from 10:00 AM to 12:00 PM, followed by lunch. The event drew 52 registrants, demonstrating a clear interest and need for local engagement.

During the event, Nicole, Kelly, and I delivered presentations focused on leadership development, networking opportunities, involvement in the Local Chapter Board, and encouraging professional growth. A special thank you to the work group whose efforts made this event possible.

At the conclusion of the meeting, a call to action resulted in five volunteers stepping forward to lead the rebuilding efforts for the Heartland Chapter. This newly formed team will hold an organizational meeting with FGFOA leadership in March 2025 to develop a comprehensive chapter strategy. Their ongoing collaboration with FGFOA leadership reflects a strong commitment to ensuring the chapter's successful resurgence and long-term vitality.

#### **Local Chapter Update:**

A verbal update will be provided following the February 28, 2025, Chapter President's Meeting.

#### **Recommended Action:**

No action is required currently; this update is for informational purposes only.

  
\_\_\_\_\_  
Committee Chair

02/21/2025

\_\_\_\_\_  
Date



# Florida Government Finance Officers Association, Inc. 2024-2025 Professional Development Committee Agenda Item

2024-2025

**CHAIRPERSON**

**Kadem V. Ramirez**

Deputy Finance Administrator  
City of Palm Beach Gardens  
10500 N Military Trail  
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**BOARD LIAISON**

**STAFF LIAISON**

Karen Pastula

**Meeting Date: 3/7/2025**

**Title of Item: Committee Updates**

- Mentorship Program- Enhancing the Application
  - Time Availability
  - Pre- Screening Interview
- Leadership Program
  - Every other year - to increase enthusiasm- 30 Applicants
- Partnering with Employers who post on FGFOA Jobs
- Dynamic Leadership- At Conference?

**Action Items:**

N/A

*Kadem Ramirez*  
\_\_\_\_\_  
**Committee Chair**

2/25/2025  
\_\_\_\_\_

**Date**



# Florida Government Finance Officers Association, Inc. 2024-2025 Technical and Legislative Committee Agenda Item

**2024-2025**

**CHAIRPERSON**

**Jean-Michel Neault, CPA, CIA**

Compliance Auditor

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Yvonne Clayborne

Erjeta Diamanti

Allison Feurtado

Ajay Gajjar

James Halleran

Amber Haston

Natalie Hinger

Lory Irwin

Justin Komninos

Cris Martinez

Dean Michael Mead

Gabriela Molina

Derek Noonan

Frederick Passelli

James Rizzo

Liliya Sablukova

Ted Sauerbeck

Kelly Strickland

Stephen Timberlake

Anthony Walsh

**Meeting Date:** March 7, 2025

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

**Executive Summary, Explanation or Background:**

**1. GASB Exposure Draft Response** – Our committee prepared a response to the GASB's Exposure Draft on the Proposed Statement of the Governmental Accounting Standards Board – Subsequent Events. The response was reviewed by the Board and sent to the GASB Director of Research and Technical Activities on February 14, 2025. Linda Benoit, Barbara Boyd, Dean Michael Mead and Derek Noonan all contributed their time and expertise to draft this response.

**2. Listserv Modernization** – See attached report

**Recommended Action:**

Direction needed regarding Listserv modernization next steps.

*Jean-Michel Neault*

**Committee Chair**

**02/14/2025**

**Date**



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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**PAUL SHAMOUN**

Executive Director

February 14, 2025

EMAIL

Project No. 32-2

Alan Skelton

Director of Research and Technical Activities

Governmental Accounting Standards Board

801 Main Avenue

P.O. Box 5116

Norwalk, CT 06856-5116

[director@gasb.org](mailto:director@gasb.org)

Re: Proposed Statement of the Governmental Accounting Standards Board –  
Subsequent Events.

Dear Mr. Skelton:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the Government Accounting Standard Board's (GASB) Request for Written Comments on the Exposure Draft, *Subsequent Events*. The comments provided in our response were prepared based on a review by members of the FGFOA Technical and Legislative Resources Committee and the Board of Directors.

We generally agree with the proposed standards and believe they will help to address the inconsistency in applying the existing guidance. We have, however, identified some items we believe would benefit from additional clarifications and made some recommendations for your consideration (see the enclosed Exhibit A of our response).

We thank the GASB for its efforts in preparing the Exposure Draft and for providing an opportunity to respond. Please feel free to contact me at (850) 488-2415 or [rip.colvin@justiceadmin.org](mailto:rip.colvin@justiceadmin.org) regarding the comments above.

Sincerely,

Alton L. "Rip" Colvin, Jr., CPA, CGFO, CPM  
President

Enclosure

## Exhibit A: Comments on GASB’s Exposure Draft, *Subsequent Events* (Project No. 32-2)

Par.	Excerpt from Exposure Draft	Comment
5–6	5. A recognized event is a subsequent event [...] 6. Identifying recognized events [...]	We recommend that the standards refer to “recognized subsequent events” throughout and not just “recognized events.” <i>Recognized events</i> encompass a vast range of transactions and other events, whereas the proposed standards address a limited number of events that meet the definition of a <i>subsequent event</i> in paragraph 4.
6	6. [...] Therefore, in that circumstance, the measurement of the water utility’s uncollectible accounts receivable as of the financial statement date should not incorporate the effects of that event.	It would be helpful if the guidance indicated whether, in this circumstance, the event should be evaluated as a potential nonrecognized subsequent event.
7	7. A nonrecognized event is a subsequent event that has a significant effect (favorable or unfavorable) on the basic financial statements in the reporting period in which the event occurs and is one of the following: [...]	As with recognized subsequent events, we recommend that the standards refer to “nonrecognized subsequent events” throughout and not just “nonrecognized events.” <i>Nonrecognized events</i> encompass a much larger category of transactions and other events than the events that meet the definition of a subsequent event in paragraph 4.
		Given that a nonrecognized subsequent event affects the next period’s financial statements, it seems that this sentence should say it “will have” a significant effect on the basic financial statements rather than “has.”
		Paragraph B9 states, “The Board also believes that certain subsequent events, such as a natural disaster, generally will be considered of such a nature that information about them is essential to a user’s analysis for making decisions or assessing accountability and, therefore, do not need explicit identification.” We disagree with this reasoning. Governments are accustomed to examples in GASB pronouncements addressing the most common instances or those that the GASB intends to include but which governments might not otherwise identify. The absence of the type of event that many governments will consider a prototypical subsequent event potentially will negatively affect application of these standards. We recommend explicitly adding natural disasters to paragraph 7.
7d	d. The application of an enacted tax rate that is different from the tax rate previously in effect	We believe some indication of magnitude is necessary with respect to what is considered “different” to limit the events disclosed to those that are most pertinent to the reader. Paragraph B9 states, “With respect to changes in tax rates, the Board noted that the disclosure is applicable only if the change is significant...” That intent should be clear in paragraph 7d by referring to “significantly different,” rather than in a nonauthoritative section of the document.
		The explicit focus on rates in this example may not lead to disclosure of the significant subsequent events that the Board intends. For example, if a property tax rate is increased to compensate for a decline in assessed values, resulting in no change in revenue, it would be disclosed despite not having “a significant effect (favorable or unfavorable) on the basic financial statements.” Conversely, if a sales tax rate remains unchanged but the sales tax base is broadened to include professional services, it would <i>not</i> be disclosed despite having a significant favorable effect on the financial statements.

## Exhibit A: Comments on GASB’s Exposure Draft, *Subsequent Events* (Project No. 32-2) (Continued)

Par.	Excerpt from Exposure Draft	Comment
7d	d. The application of an enacted tax rate that is different from the tax rate previously in effect	Additionally, this example could be improved if it addressed own-source revenues in general, including those that result from fees and charges, rather than only taxes. Doing so would more clearly indicate that this type of subsequent event could be relevant to all types of governments, not merely those with tax revenues.
7e	e. A transaction or other event that is of such a nature that the information items in paragraph 9 are essential to a user’s analysis for making decisions or assessing accountability.	To avoid the implication that the items in 7a–d are not essential, we recommend rewording this provision to make clear it addresses <i>other</i> items that are essential; for example, “Any other transaction or other event...”
9–10	9. The following information should be disclosed about a nonrecognized event: [...] 10. The note disclosures required by paragraph 9 [...]	We recommend adding to this section on notes to financial statements a paragraph similar to paragraph 8b of Statement No. 102, <i>Certain Risk Disclosures</i> : “Certain disclosures required by paragraph 9 may supplement note disclosures required by other authoritative guidance. In those circumstances, the information required to be disclosed by this Statement should be combined with those note disclosures in a manner that avoids unnecessary duplication.” Subsequent events are among the authoritative guidance to which Statement 102 referred, and based on paragraph 7, these proposed standards overlap with Statement No. 100, <i>Accounting Changes and Error Corrections</i> and Statement No. 69, <i>Government Combinations and Disposals of Government Operations</i> .
10	10. The note disclosures required by paragraph 9 should correspond to the reporting units in the financial statements, subject to the requirements in paragraph 63 of Statement No. 14, <i>The Financial Reporting Entity</i> , as amended. Information that is the same for more than one reporting unit should be combined in a manner that avoids unnecessary duplication.	In the event that the composition of a government’s reporting units change in the period of the subsequent event (e.g., by the addition or removal of a component unit, or a change in fund presentation from major to nonmajor or vice versa), it may not be clear to the government which period’s reporting units the disclosures apply to—those of the financial statement period or those of the subsequent period. Although we presume it to be the former, it is not evident as written.
11	11. The requirements of this Statement are effective for subsequent events associated with fiscal years beginning after June 15, 2026, and all reporting periods thereafter, and should be applied prospectively at transition. Earlier application is encouraged.	We believe the effective date requires clarification. It is unclear whether, for instance, a nonrecognized subsequent event occurring in November 2027 is “associated with” the fiscal year ended September 30, 2027, or September 30, 2028. Although we presume it to be the former, it is not evident from the proposed wording. A solution could be to remove “subsequent events associated with.”

[illegible]



**NEXT MEETING:**

Thursday, April 24, 2025, Strategic Planning will be held at the Embassy Suites by Hilton Orlando Lake Buena Vista South (4955 Kyngs Heath Road, Kissimmee, FL 34746)