



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

**Friday, January 16, 2026**

**Sheraton Sand Key Resort  
1160 Gulf Blvd, Clearwater Beach, FL 33767**

**Starfish on the 7<sup>th</sup> Floor**

**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

January 16, 2026

### Attendance

**NOT  
PRESENT**      **PRESENT**



#### OFFICERS

Nicole Gasparri	President
Kelly Strickland	President-Elect
Melissa Burns	Secretary/Treasurer



#### DIRECTORS

	<b>1st Term</b>	<b>2nd Term</b>
Sharon Almeida	2023-2026	
Nicole Jovanovski	2022-2025	2025-2028
Missy Licourt	2021-2024	2024-2027
Anna Otiniano	2024-2027	
William Spinelli	2025-2026	
Allison Teslia	2024-2027	
Stephen Timberlake	2025-2028	
Vacant	2025-2028	

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#### IMMEDIATE PAST PRESIDENT

Rip Colvin



#### OTHERS IN ATTENDANCE

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



## **FGFOA BOARD OF DIRECTORS MEETING AGENDA**

**DATE/TIME:** **Friday, January 16, 2026**  
**9:00 am**  
**Sheraton Sand Key Resort Clearwater**

- I. Call to Order – Nicole Gasparri, President**
- II. Roll Call**
- III. Consideration of Minutes – October 29, 2025, and December 18, 2025**
- IV. Report of Officers**
  - A. President – Nicole Gasparri**
  - B. President Elect – Kelly Strickland**
  - C. Secretary Treasurer – Melissa Burns**
- V. Executive Director – Paul Shamoun**
  - A. 2025-2026 Budget**
  - B. Showstoppers Quote**
  - C. Membership Report**
  - D. Investment Report**
- VI. Committee Reports**
  - A. Certification Committee – Board Liaison: Melissa Licourt**
    - i. Committee Update**
  - B. Conference Program Committee – Board Liaison: Anna Otiniano**
    - i. 2026 Annual Conference Program Draft**
    - ii. 2026 Annual Conference Program Committee Moderator Training PowerPoint & Guidelines**
  - C. Educational Programs Committee – Board Liaison: Stephen Timberlake**

**i. Committee Update – Policy Revision**

**D. Event Host Committee – Board Liaison: Allison Teslia**

**i. Committee Update**

**E. Local Chapter Committee – Board Liaison: Nicole Gasparri and Kelly Strickland**

- i. Committee Progress Update**
- ii. Hillsborough Chapter By Laws Amendment**
- iii. Local Chapter Banking Transition**

**F. Professional Development Committee – Board Liaison: Bill Spinelli**

**i. Committee Update**

**G. School of Governmental Finance – Board Liaison: Sharon Almeida**

**H. Technical and Legislative Resources Committee – Board Liaison: Nicole Jovanovski**

- i. Committee Report**
- ii. Government Resource Manual**

**I. Communication Collaboration Committee– Board Liaison: Rebecca Schnirman**

- i. Committee Update**
- ii. Newsletter Communications Plan Template**

**VII. Other Business**

**VIII. Next Meeting – Friday, April 17, 2026, in conjunction with 2026 Leadership at the Embassy Suites by Hilton Orlando, 8978 International Drive.**

# **FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**

## **BOARD OF DIRECTORS MEETING MINUTES**

**October 29, 2025**

The meeting of the FGFOA Board of Directors took place at the Hyatt Regency Coconut Point, Bonita Springs, FL 34134.

### **IN ATTENDANCE:**

#### **OFFICERS AND BOARD MEMBERS**

President – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller  
President-Elect – Kelly Strickland, Director of Financial Administration, City of Sarasota  
Secretary-Treasurer – Melissa Burns, Finance Director, City of St. Augustine  
Director, Sharon Almeida, Finance Director, Royal Palm Beach  
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, William Spinelli, Chief Financial Officer, Hillsborough County Sheriff's Office  
Director, Allison Teslia, Management & Budget Director, Lake County  
Director, Stephen Timberlake, Special Projects Manager, City of Boca Raton  
Immediate Past President, Rip Colvin, Executive Director, Justice Administrative Commission

### **COMMITTEE CHAIR:**

Certification, Jonathan McKinney, Director of Finance, City of Deltona  
Conference Program, Sarah Simpson, Budget Manager, City of Aventura  
Educational Programs, Wayne Meyer, Director of Operations, Justice Administrative Commission  
Event Host, Tameka Blake, Budget Analyst, City of Boca Raton  
Local Chapter, Jamie Roberson, Chief Operating Officer of Finance, Martin County Clerk of the Circuit Court & Comptroller  
Professional Development, Kadem Ramirez, Chief Financial Officer, Village of Wellington

### **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 Gasparri called the October 29, 2025, meeting of the FGFOA Board of Directors to order at 9:34 am.

### **PRESIDENT REPORT**

#### **Minutes**

President Gasparri presented the minutes from the August 22, 2025, Board meeting for review.

**Ms. Licourt moved, seconded by Ms. Teslia, to accept August 22, 2025, minutes. Motion passed without**

**objection.**

### **Audit Committee Assignments**

President Gasparri next presented her assignments for the Audit Committee. She recommended the Audit Committee consist of FGFOA Past President Rip Colvin, Justice Administrative Commission; FGFOA Secretary-Treasurer Melissa Burns, City of St. Augustine; and at-large Board member Nicole Jovanovski, Sarasota County.

**Mrs. Almeida moved, seconded by President-Elect Strickland, to accept the Audit Committee assignments as presented. Motion passed without objection.**

### **PRESIDENT-ELECT REPORT**

#### **Nominating Committee Assignments**

President-Elect Strickland presented her assignments for the Nominating Committee as follows: Mindy Miller, Budget Manager at the City of Pensacola, and Rebecca Spuhler (pending) Finance Director at the City of Largo.

**Mrs. Schnirman moved, seconded by Mrs. Jovanovski, to accept the Nominating Committee assignments as presented. Motion passed without objection.**

### **SECRETARY REPORT**

#### **Financials Ending June 30, 2025**

Secretary-Treasurer Burns presented the FGFOA Financials ending June 30, 2025. Mr. Shamoun highlighted some of the changes incorporated this year such as having two keynote speakers, and these changes were reflected in the numbers.

**Mrs. Almeida moved, seconded by Ms. Licourt, to accept the Financials ending June 30, 2025, as presented. Motion passed without objection.**

### **EXECUTIVE DIRECTOR REPORT**

#### **Membership Report**

Mr. Shamoun presented the Membership Report for review. No motion was made.

#### **Investment Report**

Mr. Shamoun presented the Investment Report for review. President Gasparri asked about the status reinstating the Net Asset Policy which was previously suspended. Mr. Shamoun said we cannot reinstate yet, but it may be possible soon. No motion was made.

### **COMMITTEE REPORTS**

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

Mrs. Jovanovski presented the Technical and Legislative Resources Committee update noting the committee has been very busy tracking the 2025 Legislative issues and creating the 2025 Legislative Summary which was posted on the FGFOA Website. They have been reviewing and revising the Basic Government Resource Manual which will be submitted for approval and then updated on the website. The committee is also actively responding to GASB on several documents. Mrs. Schnirman and the sub-committee are gathering information on a new Listserv option. They presented some preliminary information and will set up demos for the Board to review prior to moving forward. No motion was made.

### **Local Chapter Committee**

Mrs. Roberson presented the agenda items for the Local Chapter Committee beginning with a committee progress update noting there is progress regarding the formalizing an Administrative Services Agreement between FGFOA and each Local Chapter, as well as reviewing bylaw revisions. Next, she presented the revised Florida First Coast Local Chapter Bylaws for review and approval by the FGFOA Board of Directors. She included a redlined version.

**Ms. Teslia moved, seconded by Mrs. Otiniano, to accept the amended Florida First Coast Local Chapter Bylaws as presented. Motion passed without objection.**

Lastly, she noted that Local Chapter banking issues were still presenting challenges, as all of the moneys are transferred to Capital City Bank accounts, as some Local Chapters still maintain their original individual checking account. The issues include access to financial records, bank statements, p-card statements, account analysis reports, bill pay as well as additional training still being needed for the current Local Chapter board members. Mr. Shamoun commented that these training sessions will be scheduled in the near future and all other issues are being resolved. No motion was made.

### **Event Host Committee**

Ms. Blake presented the Event Host Committee report noting a summary of SOGF Activities, preparations are underway for the 2026 Annual Conference. Past President Colvin will follow-up on golf logistics and possibilities. These options will be reviewed again at the Leadership board meeting potentially offering attendees the opportunity to golf at their own cost without FGFOA organizing an actual event with anticipated fees and food cost. No motion was made.

### **Educational Programs Committee**

Mr. Meyer presented the Educational Programs Committee report showing the work done by the committee mainly focusing on the number of anticipated webinars; verifying more can be added if staff is able to accommodate the workload. No motion was made.

### **Annual Conference Program Committee**

Mrs. Otiniano and Ms. Simpson together presented the update from the Annual Conference Program Committee and are considering having the committee lunch participants gather all in one room and then break out after. Meeting Planning will verify if there is a space large enough to accommodate their request. No motion was made.

### **Professional Development Committee**

Mr. Ramirez presented the Professional Development Committee report noting the committee would like to review the curriculum and speakers for the FGFOA Leadership program for updates and opportunities. No motion was made.

### **Certification Committee**

Ms. Licourt presented the agenda item for the CGFO Certification Committee. They are requesting Board direction as to whether or not they would like the committee to provide policy clarification on Associate members that are CGFOs and have left government employment. Specifically, regarding bi-annual renewal requirements. No motion was made.

**NEXT MEETING**

The date for the next Board meeting will be Friday, January 16, 2026. It will be held at the Sheraton Sand Key Resort, 160 Gulf Blvd, Clearwater Beach, FL 33767.

**ATTEST:**

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**Melissa Burns, Secretary/Treasurer**

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**

**BOARD OF DIRECTORS MEETING MINUTES**

**December 18, 2025**

The meeting of the FGFOA Board of Directors met via Microsoft Teams.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Nicole Gasparri, Director of Strategic Management and Professional Development, Palm Beach County Clerk of the Circuit Court & Comptroller

President-Elect – Kelly Strickland, Director of Financial Administration, City of Sarasota

Secretary-Treasurer – Melissa Burns, Finance Director, City of St. Augustine

Director, Sharon Almeida, Finance Director, Royal Palm Beach

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, William Spinelli, Chief Financial Officer, Hillsborough County Sheriff's Office

Director, Allison Teslia, Management & Budget Director, Lake County

Director, Stephen Timberlake, Special Projects Manager, City of Boca Raton

Immediate Past President, Rip Colvin, Executive Director, Justice Administrative Commission

**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 Gasparri called the December 18, 2025, meeting of the FGFOA Board of Directors to order at 10:04 am.

**EXECUTIVE DIRECTOR REPORT**

**2027 & 2029 Annual Conference Location**

Mr. Shamoun presented the locations options given to him by Meeting Planning for the upcoming 2027 & 2029 Annual Conference. The options included firstly the Gaylord Palms Resort & Convention Center for the dates of June 19-23, 2027 & June 16-20, 2029. The second option was the Orlando World Center Marriott for the dates of July 8-14, 2027, and July 5-11, 2029. The pros and cons of each date and location were reviewed. Some considerations were the need for CPE prior to the end of the fiscal year, as well as member concerns about travelling away from family the father's day weekend.

**Mrs. Almeida moved, seconded by Mr. Timberlake, to accept the choice of the Gaylord Palms Resort & Convention Center for 2027 and 2029. Motion passed without objection.**

**NEXT MEETING**

The date for the next Board meeting will be Friday, January 16, 2026. It will be held at the Sheraton Sand Key Resort, 160 Gulf Blvd, Clearwater Beach, FL 33767.

**ATTEST:**

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**Melissa Burns, Secretary/Treasurer**



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Board of Directors

### Executive Director Agenda Item

2025-2026  
BOARD OF DIRECTORS

OFFICERS

President  
Nicole Gasparri

President-Elect  
Kelly Strickland

Secretary/Treasurer  
Melissa Burns

DIRECTORS  
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Rebecca Schnirman

William Spinelli

Allison Teslia

Stephen Timberlake

PAST PRESIDENT  
Rip Colvin

EXECUTIVE DIRECTOR  
Paul Shamoun

**Meeting Date:** January 16, 2026

**Title of Item:** 2025-2026 Budget

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

Review of the 2025-2026 budget as well as a discussion about the registration fee for the 2025 Annual Conference.

#### **Recommended Action:**



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January 8, 2026

**Date**

**Paul Shamoun,  
Executive Director**

	2024-2025	2024-2025	2025-2026
	Approved Budget	Actual Budget	Approved Budget
<b>REVENUES</b>			
Membership Dues	\$252,000	\$264,075	\$252,000
Investment Income	\$10,000	\$8,924	\$10,000
Annual Conference	\$895,400	\$796,883	\$866,900
Boot Camps	\$118,800	\$72,990	\$135,000
School of Governmental Finance	\$128,000	\$126,430	\$140,500
Leadership FGFOA	\$29,900	\$28,405	\$29,900
Pre-Conference Seminar	\$25,000	\$37,550	\$30,000
CGFO Fees	\$36,000	\$44,068	\$40,000
On-Line Learning	\$0	\$0	\$0
Ethics Classes	\$25,000	\$16,650	\$20,000
Local Chapter Support	\$0	\$1,520	\$0
Miscellaneous Income	\$0	\$25	\$0
<b>TOTAL REVENUES</b>	<b>\$1,520,100</b>	<b>\$1,397,520</b>	<b>\$1,524,300</b>
<b>EXPENSES</b>			
<b>Training/ Education</b>			
Annual Conference	\$799,000	\$781,215	\$715,000
Boot Camps	\$97,200	\$87,167	\$100,350
School of Governmental Finance	\$117,250	\$124,130	\$113,250
Leadership FGFOA	\$79,250	\$61,282	\$77,250
Pre-Conference Seminar	\$22,000	\$33,430	\$22,000
CGFO Expenses	\$21,500	\$21,951	\$17,000
Ethics Classes	\$20,000	\$12,625	\$10,000
NASBA Fees	\$2,500	\$875	\$1,500
On-Line Learning	\$0	\$0	\$0
Local Chapter Support	\$5,000	\$3,928	\$2,500
<b>Total - Training/ Education Expenses</b>	<b>\$1,163,700</b>	<b>\$1,126,603</b>	<b>\$1,058,850</b>
<b>Standing Committees:</b>			
Standing Committee Meetings	\$1,000	\$1,558	\$1,000
All Committee Mtgs @ Conference	\$7,000	\$5,970	\$6,000
<b>Total - Standing Committees</b>	<b>\$8,000</b>	<b>\$7,528</b>	<b>\$7,000</b>
<b>Communication to Members</b>			
Internet Homepage	\$500	\$0	\$0
Postage & Mailing	\$1,000	\$382	\$500
Printing & Duplicating	\$0	\$0	\$500
<b>Total Communication to members</b>	<b>\$1,500</b>	<b>\$382</b>	<b>\$1,000</b>
<b>Professional Services:</b>			
Administrator	\$187,000	\$187,000	\$232,500
Auditor Fees	\$14,000	\$14,250	\$16,500
<b>Total - Professional Services</b>	<b>\$201,000</b>	<b>\$201,250</b>	<b>\$249,000</b>
<b>Meeting Expenses:</b>			
GFOA Reception	\$10,000	\$6,048	\$7,500
Board of Directors	\$53,500	\$40,824	\$37,700
Strategic Planning	\$6,000	\$9,986	\$0
GFOA Conference	\$10,000	\$7,728	\$7,500
<b>Total Meeting Expenses</b>	<b>\$79,500</b>	<b>\$64,586</b>	<b>\$52,700</b>
<b>Administrative Expenses:</b>			
Insurance Expense	\$6,500	\$5,003	\$8,000
List Serve - ongoing fees	\$3,000	\$1,983	\$4,500
Filings & Registrations	\$100	\$61	\$100
Staff Travel	\$2,000	\$407	\$2,000
Miscellaneous Expense	\$2,500	\$0	\$1,000
Depreciation	\$0	\$0	\$0
Credit Card Terminal	\$40,000	\$63,165	\$45,000
<b>Total - Administrative Expenses</b>	<b>\$54,100</b>	<b>\$70,619</b>	<b>\$60,600</b>
<b>TOTAL EXPENSES</b>	<b>\$1,507,800</b>	<b>\$1,470,968</b>	<b>\$1,429,150</b>
<b>Increase (Decrease) in Net Assets</b>	<b>\$12,300</b>	<b>(\$73,448)</b>	<b>\$95,150</b>
<b>Net Assets-Beginning of Period</b>	<b>\$206,129</b>	<b>\$206,129</b>	<b>\$132,681</b>
<b>Net Assets-End of Period</b>	<b>\$218,429</b>	<b>\$132,681</b>	<b>\$227,831</b>

	2024 Actual	Approved 2025 Budget		Actual 2025 Budget		Approved 2026 Budget	
		2024 Actual	Approved 2025 Budget	2024 Actual	Approved 2025 Budget	2024 Actual	Approved 2026 Budget
<b>REVENUES</b>							
<b>REGISTRATIONS</b>							
Member Registrations	\$322,100	\$385,000		\$386,350		\$385,000	
Associate Registrations	\$40,450	\$50,000		\$48,300		\$50,000	
Non-Member Registrations	\$84,250	\$90,000		\$43,700		\$90,000	
Cancellation Fees	\$1,050	\$2,000		\$1,700		\$2,000	
Late Fees	\$0	\$1,400		\$0		\$1,400	
<b>TOTAL REGISTRATIONS</b>	<b>\$447,850</b>	<b>\$528,400</b>		<b>\$485,760</b>		<b>\$528,400</b>	
<b>OTHER REVENUES</b>							
Exhibitors & Sponsorships							
Exhibitor Fees *							
Sponsorships							
Extra Tickets All Events	\$214,850	\$245,000	<b>\$305,000</b>		<b>\$256,500</b>		\$245,000
Tuesday Night Event Ticket		\$35,500					\$60,000
Golf		\$6,225					
Commissions & Credits							
Hotel Commissions (1)		\$43,454					
Convention & Visitors Bureau		\$44,000					
Room Credits (2)		\$0					
<b>TOTAL OTHER REVENUE</b>	<b>\$300,029</b>	<b>\$367,000.0</b>		<b>\$311,123.0</b>		<b>\$338,500.0</b>	
<b>TOTAL REVENUES</b>	<b>\$747,879</b>	<b>\$895,400</b>		<b>\$796,883</b>		<b>\$866,900</b>	
<b>EXPENSES</b>							
<b>INSTRUCTIONAL</b>							
Equipment Rental	\$56,307	\$60,000		\$60,679		\$65,000	
Speaker's per diem/honorarium	\$10,399	\$18,000		\$16,788		\$15,000	
Opening Ceremony	\$300	\$500		\$675		\$500	
Host Committee	\$108	\$1,000		\$0		\$1,000	
Welcome Bags	\$6,526	\$7,500		\$7,270		\$7,500	
Speaker Gifts	\$1,859	\$3,500		\$3,317		\$3,500	
High Speed Connections	\$20,919	\$15,000		\$11,670		\$2,000	
<b>TOTAL INSTRUCTIONAL EXPENSES</b>	<b>\$96,418</b>	<b>\$105,500</b>		<b>\$100,399</b>		<b>\$94,500</b>	
<b>FOOD &amp; BEVERAGE</b>							
Refreshment Breaks	\$261,244	\$250,000		234786		\$250,000	
Tuesday Business Luncheon	\$69,667	\$60,000		67268		\$60,000	
Monday Lunch	\$24,035	\$25,000		25901		\$25,000	
Association Night Reception	\$70,761	\$75,000		71106		\$75,000	
Hospitality Suite	\$35,921	\$35,000		27134		\$35,000	
<b>TOTAL FOOD &amp; BEVERAGE EXPENSES</b>	<b>\$461,628</b>	<b>\$445,000</b>		<b>\$426,195</b>		<b>\$445,000</b>	
<b>SPECIAL EVENTS</b>							
Golf Tournament	\$0	\$0		\$0		\$5,000	
Tuesday Event	\$90,589	\$80,000		\$77,354		\$90,000	
President's Reception	\$12,411	\$16,000		\$13,472		\$16,000	
Ethics Course Expense	\$0						
Emerging Leaders Reception	\$5,782	\$6,000		\$2,057		\$6,000	
Transportation & other**	\$5,100	\$10,000		\$0		\$5,000	
<b>TOTAL SPECIAL EVENT EXPENSES</b>	<b>\$113,882.00</b>	<b>\$112,000</b>		<b>\$92,883</b>		<b>\$122,000</b>	
<b>SPECIAL CONFERENCE EXPENSES</b>							
Room Rate By Down	\$112,110	\$50,000		\$54,650		\$0	
Exhibit Hall Security	\$10,535	\$7,500		\$12,255		\$7,500	
Exhibit Hall Service	\$24,280	\$25,000		\$42,978		\$25,000	
Meeting Planner Services	\$30,650	\$25,000		\$29,800			
<b>TOTAL SPECIAL CONFERENCE EXPENSES</b>	<b>\$177,575</b>	<b>\$107,500</b>		<b>\$139,683</b>		<b>\$32,500</b>	
<b>REGISTRATION/MAILINGS</b>							
Postage	\$0						
<b>OTHER</b>							
Miscellaneous	\$10,111	\$5,000		\$0		\$5,000	
Cancellation Insurance	\$4,105	\$4,000		\$7,286		\$4,000	
Staff Expenses	\$7,163.00	\$15,000		\$11,106		\$10,000	
Office Supplies	\$936	\$2,000		\$489		\$1,000	
Printing/Duplicating	\$2,828	\$3,000		\$3,174		\$1,000	
<b>TOTAL OTHER EXPENSES</b>	<b>\$25,143</b>	<b>\$29,000</b>		<b>\$22,055</b>		<b>\$21,000</b>	
<b>TOTAL EXPENSES</b>	<b>\$874,646</b>	<b>\$799,000</b>		<b>\$781,215</b>		<b>\$715,000</b>	
<b>NET INCOME</b>	<b>-\$126,767</b>	<b>\$96,400</b>		<b>\$15,668</b>		<b>\$151,900</b>	

## SOGF Budget

	2023 Actual	2024 Actual St. Augustine	Approved 2025 Budget Bonita Springs
<b>REVENUES</b>			
<b>REGISTRATIONS</b>			
Active Member Basic	\$24,100	\$0	\$32,000
Associate Member Basic		\$0	\$0
Non-Member Basic	\$4,335	\$0	\$5,000
Active Member Intermediate	\$11,005	\$0	\$16,000
Associate Member Intermediate	\$0	\$0	\$0
Active Member Week	\$43,460	\$0	\$55,000
Associate Member Week	\$550	\$0	\$0
Non-Member Intermediate	\$430	\$0	\$0
Non-Member Week	\$8,845	\$0	\$10,000
<b>TOTAL REGISTRATIONS</b>	<b>\$92,725</b>	<b>\$114,220</b>	<b>\$118,000</b>
<b>OTHER REVENUE</b>			
Exhibitors & Sponsorships			
Sponsorships		\$0	\$15,000
Exhibitor Fees	\$0	\$0	\$0
Cancellation Fees	\$600	\$0	\$500
Late Fees	\$0	\$0	\$1,000
Ethics Fees	\$0		
Commissions & Credits			
Room Credits	\$2,395	\$6,000	\$3,000
Hotel Commission/ CVB Rebate	\$2,337	\$6,210	\$3,000
<b>TOTAL REVENUES</b>	<b>\$98,057</b>	<b>\$126,430</b>	<b>\$140,500</b>
<b>EXPENSES</b>			
<b>INSTRUCTIONAL</b>			
Equipment Rentals	\$11,465	\$16,231	\$15,000
Internet Café/Wi-Fi	\$0	\$0	\$2,500
Speaker Expenses	\$1,367	\$0	\$1,000
Speaker Gifts	\$1,435	\$1,890	\$2,000
Ethics Expense	\$0	\$0	\$0
<b>TOTAL INSTRUCTIONAL</b>		<b>\$18,121</b>	<b>\$20,500</b>
<b>FOOD &amp; BEVERAGE</b>			
Hospitality Suite	\$7,655	\$14,151	\$12,500
Refreshment Breaks	\$60,317	\$57,624	\$55,000
<b>TOTAL FOOD &amp; BEVERAGE</b>		<b>\$71,775</b>	<b>\$67,500</b>
<b>SPECIAL EVENTS</b>			
Emerging Leader Reception	\$0	\$7,812	\$0
Welcome Reception	\$5,702	\$8,638	\$10,000
<b>TOTAL INSTRUCTIONAL</b>		<b>\$16,450</b>	<b>\$10,000</b>
<b>OTHER</b>			
Staff Travel	\$11,912	\$6,807	\$10,000
Operating Supplies	\$0	\$113	\$750
Postage	\$0	\$0	\$0
Printing/Duplicating	\$509	\$2,182	\$0
Meeting Planning Services	\$6,650	\$6,730	\$0
Welcome Bags	\$2,868	\$1,953	\$2,500
Insurance	\$0	\$0	\$2,000
<b>TOTAL OTHER</b>		<b>\$17,784</b>	<b>\$15,250</b>
<b>TOTAL EXPENSES</b>	<b>\$109,880</b>	<b>\$124,130</b>	<b>\$113,250</b>
<b>NET INCOME</b>	<b>(\$11,823)</b>	<b>\$2,300</b>	<b>\$27,250</b>

## Leadership Budget

		<u>2024 Class VII Budget</u>	<u>2024 Class VII Actual</u>	<u>2025 Class VIII Budget</u>	<u>2025 Class VIII Actual</u>	<u>2026 Class IX Approved Budget</u>
<b>REVENUES</b>	Registration Fees (\$1,495)	\$19,900	\$20,895	\$29,900	\$28,405	\$29,900
<b>TOTAL REVENUES</b>		<b>\$19,900</b>	<b>\$20,895</b>	<b>\$29,900</b>	<b>\$28,405</b>	<b>\$29,900</b>
<b>EXPENSES</b>						
Hotel Fee	\$20,000	\$21,418	\$25,000	\$17,603	\$25,000	
Breaks	\$3,500	\$2,086	\$5,000	\$0	\$5,000	
Room Rental	\$0	\$0	\$0	\$0	\$0	
Lunch	\$8,000	\$6,120	\$8,000	\$8,153	\$8,000	
Dinner	\$4,500	\$6,893	\$6,500	\$5,396	\$6,500	
Staff Travel	\$3,000	\$3,391	\$3,000	\$2,192	\$3,000	
Equipment Rentals	\$4,000	\$2,468	\$4,000	\$2,797	\$4,000	
Speaker Expenses & Travel	\$24,000	\$21,602	\$24,000	\$18,446	\$24,000	
Awards/Pins/	\$1,750	\$1,732	\$1,750	\$1,695	\$1,750	
Operating Supplies	\$0	\$0	\$0	\$0	\$0	
Printing/Duplicating	\$750	\$48	\$0	\$3,000	\$0	
Meeting Planning Services	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
<b>TOTAL EXPENSES</b>	<b>\$71,500</b>	<b>\$67,758</b>	<b>\$79,250</b>	<b>\$61,282</b>	<b>\$77,250</b>	
<b>NET INCOME</b>		<b>(\$51,600)</b>	<b>(\$46,863)</b>	<b>(\$49,350)</b>	<b>(\$32,877)</b>	<b>(\$47,350)</b>

## CGFO Budget

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Approved Budget
<b>REVENUES</b>					
Renewals	\$6,000	\$6,600	\$7,000	\$9,480	\$7,000
Application Fee	\$3,000	\$4,525	\$4,000	\$5,775	\$5,000
Review Courses	\$15,000	\$11,395	\$15,000	\$18,063	\$18,000
Exams	\$14,000	\$6,780	\$10,000	\$10,750	\$10,000
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$38,000</b>	<b>\$29,300</b>	<b>\$36,000</b>	<b>\$44,068</b>	<b>\$40,000</b>
<b>EXPENSES</b>					
Scantron Maintenance & Upgrades & Supplies	\$0	\$0	\$0	\$0	\$0
CGFO Printing & Mailing (Plaque)	\$500	\$220	\$1,000	\$1,992	\$2,000
CGFO Exam Rewrite or Update	\$5,000	\$0	\$5,000	\$4,800	\$0
Testing Fees (Proctoring)	\$6,000	\$9,490	\$6,000	\$9,990	\$7,500
Fall Review and Exams Food & Beverage	\$8,000	\$0	\$6,500	\$5,169	\$6,500
Fall Review and Exams AV	\$3,000	\$2,952	\$3,000	\$0	\$1,000
<b>TOTAL NON ADMINISTRATIVE EXPENSES</b>	<b>\$22,500</b>	<b>\$12,662</b>	<b>\$21,500</b>	<b>\$21,951</b>	<b>\$17,000</b>
<b>NET INCOME</b>	<b>\$15,500</b>	<b>\$16,638</b>	<b>\$14,500</b>	<b>\$22,117</b>	<b>\$23,000</b>

Boot Camp Budget

	2023 - 2024 Actual	2025 Cost Per Session	2024 - 2025 Budget 9 Sessions	2024 - 2025 Actual	2026 Cost Per Session	2025 - 2026 Approved Budget 9 Sessions
<b>REVENUES *</b>						
Active Members	\$99,425	\$13,200	\$118,800	\$72,990	\$15,000	\$135,000
Associate Members	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$99,425</b>	<b>\$13,200</b>	<b>\$118,800</b>	<b>\$72,990</b>	<b>\$15,000</b>	<b>\$135,000</b>
<b>EXPENSE</b>						
Speaker Fee	\$19,683	\$3,000	\$27,000	\$25,373	\$3,500	\$31,500
AV	\$1,482	\$1,000	\$9,000	\$5,150	\$750	\$6,750
Refreshment Breaks	\$9,528	\$3,000	\$27,000	\$21,778	\$2,500	\$22,500
Lunch	\$16,927	\$2,500	\$22,500	\$25,912	\$3,000	\$27,000
Room Rental	\$6,733	\$500	\$4,500	\$3,819	\$500	\$4,500
Printing	\$819	\$300	\$2,700	\$0	\$300	\$2,700
Staff Travel	\$2,472	\$500	\$4,500	\$5,136	\$600	\$5,400
<b>TOTAL EXPENSES</b>	<b>\$57,644</b>	<b>\$10,800</b>	<b>\$97,200</b>	<b>\$87,168</b>	<b>\$11,150</b>	<b>\$100,350</b>
<b>NET INCOME</b>	<b>\$41,781</b>	<b>\$2,400</b>	<b>\$21,600</b>	<b>(\$14,178)</b>	<b>\$3,850</b>	<b>\$34,650</b>
<b>Registrations Type</b>						
Active Member	440.00	440.00			500.00	
Associate Member	480.00	480.00			550.00	

Board Budget

	2023 - 2024 Budget	2024 - 2025 Proposed Budget	2024 - 2025 Actual	2025 - 2026 Approved Budget
<b><u>EXPENSE</u></b>				
Hotel	\$24,000	\$30,000	\$0	\$12,500
Strategic Planning				\$9,200
Meals	\$17,000	\$21,000	\$0	\$13,500
Misc	\$2,500	\$2,500	\$0	\$2,500
<b><u>TOTAL EXPENSES</u></b>	<b>\$43,500</b>	<b>\$53,500</b>	<b>\$40,824</b>	<b>\$37,700</b>
Hotel cost est at \$225 per night				
Average meeting attendance is 11				
5 meetings per year (5x11x\$225=\$12,500)				
Strategic Planning Room (23x\$225=\$5,200)				
Strategic Planning Meals (\$4,000)				

## MINIMUM NET ASSETS

Minimum Net Assets - two (2) months of average operating expenses for the prior three (3) years.

Desired Net Assets - four (4) months of average operating expenses for the prior three (3) years.

If the actual Net Assets begins to approximate or falls below the Minimum Net Assets Amount, the Board of Directors shall take appropriate action to restore the Net Assets Amount to the Desired Net Assets amount.

This action should take into consideration relevant circumstances at that time and include, but not be limited to, appropriate expenditure reductions and/or revenue adjustments.

\* Updated for NEW Net Assets policy as of 02/05/2009.

	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>
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### Net Assets Check

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
Operating Expenses	1,187,420	1,463,703	1,470,968	1,429,150
Average Three Year Expenses	853,657	1,266,483	1,374,030	1,454,607
Minimum Net Assets - Two months	142,276	211,081	229,005	314,737
Desired Net Assets - Four Months	<b>284,552</b>	<b>422,161</b>	<b>458,010</b>	<b>629,473</b>
<i>Middle</i>	213,414	316,621	343,508	472,105
<i>Budgeted Fund Balance</i>	<b>390,248</b>	<b>206,129</b>	<b>132,681</b>	<b>227,831</b>



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Board of Directors

### Executive Director Agenda Item

2025-2026  
BOARD OF DIRECTORS

OFFICERS

President  
Nicole Gasparri

President-Elect  
Kelly Strickland

Secretary/Treasurer  
Melissa Burns

DIRECTORS  
Sharon Almeida

Nicole Jovanovski

Melissa Licourt

Anna Otiniano

Rebecca Schnirman

William Spinelli

Allison Teslia

Stephen Timberlake

PAST PRESIDENT  
Rip Colvin

EXECUTIVE DIRECTOR  
Paul Shamoun

**Meeting Date:** January 16, 2026

**Title of Item:** Showstoppers Quote

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

Attached is the Showstoppers insurance quote for the 2026 Annual Conference and 2026 SOGF.

**Recommended Action:** For review and approval

January 8, 2026

**Date**

**Paul Shamoun,  
Executive Director**



## Order Form

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

**Premium Summary:**      **Surplus Lines**      **Premium**      **Select One**

**Option A: (includes Limited Terrorism Endorsement)**

Surplus lines tax	\$384.78	\$7,754.00
Surplus lines fees	\$4.67	
Other fees	\$0.00	
RPG fees	\$35.00	
<b>Total</b>		<b>\$8,178.45</b>

**\*Option B: (includes Extended Terrorism Endorsement and TRIA)**

Surplus lines tax	\$404.68	\$8,157.00
Surplus lines fees	\$4.92	
Other fees	\$0.00	
RPG fees	\$35.00	
<b>Total</b>		<b>\$8,601.60</b>

**\*Option C: (includes Full Terrorism Endorsement)**

Surplus lines tax	\$434.57	\$8,762.00
Surplus lines fees	\$5.28	
Other fees	\$0.00	
RPG fees	\$35.00	
<b>Total</b>		<b>\$9,236.85</b>

Please note that commission is only payable on the premium, not on the surplus lines taxes/fees.

*\*A proportion of the above premium will be allocated towards TRIA.*

**Please indicate the option chosen above, note that coverage cannot be bound until the receipt and favorable review of requested application and additional information by the underwriter. Premium is due upon binding, but no later than five business days from the inception of the policy.**

**The program is written through Showstoppers, a risk purchasing group formed and operating pursuant to the Liability Risk Retention Act of 1986 (15 USC 3901 et seq.).**

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Printed Name Insured's Contact Name

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Named Insured's Signature\*

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Date

---

Title

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



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**2025-2026 Board of Directors**  
**Executive Director Agenda Item**

**2025-2026**  
**BOARD OF DIRECTORS**

**OFFICERS**

**President**  
**Nicole Gasparri**

**President-Elect**  
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**Secretary/Treasurer**  
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**Allison Teslia**

**Stephen Timberlake**

**PAST PRESIDENT**

**Rip Colvin**

**EXECUTIVE DIRECTOR**

**Paul Shamoun**

**Meeting Date:** January 16, 2026

**Title of Item:** Membership Report

**Executive Summary, Explanation or Background:**

	<b>Membership Paid</b>	<b>01/06/2026</b>	<b>06/30/2025</b>	<b>06/30/2024</b>
<b>Government:</b>	1,753	2,734	2,715	
<b>Associate:</b>	91	384	238	
<b>Lifetime/Retired:</b>	24	58	41	
<b>Student:</b>	0	26	15	
<b>Total:</b>	<b>1,868</b>	<b>3,202</b>	<b>3,009</b>	

**CGFO**

**Total number of members with CGFO: 553**

**Total applications since July 1, 2025: 19**

**Recommended Action:**

January 6, 2026

**Paul Shamoun,  
Executive Director**

**Date**

**FGFOA Listserve Report October 1, 2025 thru January 5, 2026**

<u>List Title</u>	<u>Number of Subscribers</u>
Accounting, Auditing & Financial Reporting	639
Budgeting	567
Debt & Treasury	356
Financial Administration	583
Personnel & Payroll	385

**Accounting & Auditing**

[ACFR Software](#) (5 Messages)  
[Bank Recommendations](#) (2 Messages)  
[Cash Handling Policy](#) (1 Message)  
[Elimination of the Penny](#) (1 Message)  
[invoice cloud](#) (3 Messages)  
[Paid Parking](#) (5 Messages)  
[Pennies](#) (3 Messages)  
[Procurement on pre-owned vehicles](#) (1 Message)  
[Stormwater impervious surface billing](#) (1 Message)  
[Utilities rate study](#) (4 Messages)  
[\[EXTERNAL\]ACFR Software](#) (1 Message)

**Budgeting**

[Asset Management Fee](#) (1 Message)  
[Charging for asset management](#) (1 Message)  
[property insurance allocations - budget](#) (2 Messages)

**Debt & Treasury**

[\[EXTERNAL\] Custodian](#) (1 Message)

**Financial & Administration**

[Cash Handling Policy](#) (3 Messages)  
[Community Support Grant Program Policy](#) (1 Message)  
[Elimination of the Penny](#) (1 Message)  
[ERP system](#) (1 Message)  
[Fuel receipts](#) (3 Messages)  
[Payroll Processor](#) (4 Messages)  
[Procurement on pre-owned vehicles](#) (1 Message)  
[Purchasing Card Limits](#) (2 Messages)  
[\[External\] Cash Handling Policy](#) (1 Message)

**Personnel & Payroll**

[Approaches to Offsetting Inflation for Employees \(2 Messages\)](#)

[Council Member Pay \(1 Message\)](#)

[OBBC TAX ACT NO TAX ON OT \(6 Messages\)](#)

[recruiter \(1 Message\)](#)



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Board of Directors

### Executive Director Agenda Item

2025-2026  
**BOARD OF DIRECTORS**  
OFFICERS  
President  
Nicole Gasparri  
  
President-Elect  
Kelly Strickland  
  
Secretary/Treasurer  
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William Spinelli  
  
Allison Teslia  
  
Stephen Timberlake  
  
PAST PRESIDENT  
Rip Colvin  
  
EXECUTIVE DIRECTOR  
Paul Shamoun

**Meeting Date:** January 16, 2026

**Title of Item:** Investment Report

**Executive Summary, Explanation or Background:**

**Content:** Money Market Account as at 09/30/2025

	PURCHASED	BANK	AMOUNT	APY
	MONEY MARKET ACCOUNT	Vanguard	\$174,773.51	4.39%

**Recommended Action: Review**

**Paul Shamoun,  
Executive Director**

January 6, 2026

**Date**



# Florida Government Finance Officers Association, Inc.

## 2025-2026 Certification Committee

### Agenda Item

2025-2026

#### CHAIRPERSON

John McKinney, CGFO, FRA-RP  
Finance Director  
City of Deltona  
(386) 878-8978  
[jmckinney@deltonafl.gov](mailto:jmckinney@deltonafl.gov)

#### BOARD LIAISON

Missy Licourt

#### STAFF LIAISON

Karen Pastula

#### COMMITTEE MEMBERS

Rebecca Bowman

Teri Butler

John Broschart

Sondra Collamore

Rip Colvin

Ian Evans-Smith

Lin Feng

Sheila Goldman

Ann Harris Wynter

Jeanette Haynes

Carlisha Jenkins

Linda Logan-Short

Karin Lu

Karen Malcolm

Tanra-Lee Milson

Michael Perry

Liliya Sablukova

Alicia Sheffield

Kelly Strickland

Allen Weeks

Chelsie Wilson

**Meeting Date:** January 16, 2026

**Title of Item:** Certification Committee Report – Policy Revision

**Executive Summary, Explanation or Background:**

**Content:**

Committee is requesting Board approval of the Certification committee policy clarification on Associate members and their CGFOs bi-annual renewal requirements

**Recommended Action: None At this time**

A handwritten signature in blue ink, appearing to read 'John McKinney'.

*January 8, 2026*

**Committee Chair**

**Date**

## **POLICIES AND PROCEDURES FOR MAINTAINING CGFO STATUS**

1. Bi-Annual continuing professional education (CPE) reporting periods end on June 30. A new certificate holder's first bi-Annual reporting period shall run from the date of certification until next June 30 plus two (2) years. Subsequent reporting periods shall be every two (2) years. For example, those first certified in November 2025 and March 2026 will have their first reporting period end on June 30, 2028.

**Renewals completed after July 31 of the reporting year are late and subject to a \$25 late fee.**

2. A new certificate holder who holds a Florida Certified Public Accounting License may request a short renewal period to enable their renewal period to coincide with their Florida CPA renewal period. If this election is taken, 40 CPE credits would be required for their first renewal period (from certification date to the next June 30 plus one year).
3. In any given two-year reporting period, each certificate holder must have completed a minimum of 80 hours of continuing professional education, of which at least 8 hours must have been in accounting or auditing and of which no more than 20 hours may be in behavioral subjects. Educational instruction or training in the following subjects or courses of study are formal programs of learning, which enhance the professional competency of certificate holders and relates to their work requirements.
  - a. Accounting-related subjects or courses include, but are not limited to, governmental accounting (including current authoritative literature in generally accepted governmental accounting principles and the Pronouncements of the Governmental Accounting Standards Board), financial accounting (including current authoritative literature in generally accepted accounting principles and the Pronouncements of the Accounting Principles Board and the Financial Accounting Standards Board) and accounting for certain specialized industries (e.g., public utilities, colleges and universities, not-for-profit organizations, etc.).
  - b. Auditing-related subjects or courses include, but are not limited to, Government Auditing Standards, as may be revised from time to time, issued by the Comptroller General of the United States, commonly referred to as the "Yellow Book," general auditing theory and practice (including current authoritative literature in generally accepted auditing standards and the Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants), auditing for certain specialized industries (e.g., public utilities, colleges and universities, not-for-profit organizations, etc.) and audit applications to computers and information systems.
  - c. Technical business-related subjects or courses include, but are not limited to, debt administration, treasury and cash management, pension administration and operating and capital budgeting.
  - d. Related subjects include, but are not limited to, taxation, human resources management and general business (including, but not limited to, economics, business law, production or operational systems, marketing, finance, quantitative applications in business and business policy and computers and information systems without audit applications).
  - e. Behavioral subjects or courses include, but are not limited to, oral and written communications, the social environment of government/business and managerial effectiveness, and leadership.

Formal correspondence or self-study programs must have a registration requirement, be developed primarily as an educational activity, provide evidence of satisfactory completion and conduct an evaluation to determine whether learning objectives were met. Continuing professional education credit for formal correspondence or self-study courses shall be an amount equal to the average completion time established by the course sponsor or actual completion time by the certificate holder, whichever is less.

Certain types of activities DO NOT qualify for CPE credit because they are not sufficiently related to the practice of governmental accounting or because they are not structured as formal courses. The following DO NOT qualify for CPE credit:

- Proctoring examinations such as the CGFO or CPFO.
- Attendance at Software Users Group Conferences.

The certification committee may ask for additional information regarding CPE classes that are not sponsored by recognized professional organizations approved by the National Association of State Boards of Accountancy, including the FGFOA and GFOA (including local chapters), FLC, ASPA, FICPA, AICPA, Fitch Training, Institute of Internal Auditors, Municipal Treasurers' Association, Ultimate CPE, Florida Department of Business Professional Registration, and National Registry of CPE Sponsors, especially in-house training.

4. A certificate holder may earn up to 10 CPE hours for professional involvement within a reporting period as follows.
  - a. Five (5) CPE credits per year are earned for serving as either a FGFOA or GFOA officer, director, or committee chair, or a local chapter president.
5. Double hours are allowed for instructing a qualified initial session.
  - a. Instruction includes only those contact hours directly taught by the individual. If teaching is part of a panel, the certificate holder shall report only the part instructed by them.
  - b. The second instruction of a topic qualifies for single hours and none for subsequent presentations.
6. A CPE hour of credit shall be granted for 50 minutes of educational contact in a training setting. Fractional hours may be reported for individual sessions (i.e., 25 minutes equals .5 CPE and totaled. However, if the total CPEs reported results in a fractional hour, they must be rounded down to the nearest whole hour (i.e., 79.5 CPEs equal 79 CPE hours, not 80).
7. In a college class setting 12 CPE credits will be granted for classes based on the Quarter System and 15 CPE credits will be granted for classes based on the Semester System (i.e., 45 CPEs will be granted for a 3-credit hour course) with a Grade C or higher. For each reporting period, double hours are allowed for instructing a qualified initial session. The second instruction of a topic qualifies for single hours and none for subsequent presentations. Eligible classes must be junior or senior level classes to include but are not limited to accounting, budgeting, finance, risk management, debt administration, treasury and cash management, pension administration, taxation, economics, business law, etc.
8. Each certificate holder must complete an Ethics course approved by the FGFOA Board i.e., any course

approved by the Department of Professional Regulation (DBPR), or successfully pass the open book Code of Ethics for Public Offices and Employees Examination prior to renewal of their Certificate.

For Certificate holders taking the open book exam, a minimum score of 75% is required for a passing score. Should a certificate holder not achieve a minimum score of 75%, a second open book Ethics Exam will be administered. Should a certificate holder not pass the second exam, they will be required to complete the Florida Commission on Ethics' online training course titled "Florida's Code of Ethics, Sunshine Law, and Public Records Acts", or any other approved training course.

9. CGFOs are responsible for updating their non-FGFOA sponsored education credits on the FGFOA website (see instructions below).
10. CPEs reported are reviewed by a subcommittee of the certification committee and subject to random audit. The committee reserves the right to review all submissions and request additional information. Supporting documentation must be maintained by each certificate holder for a period of two years after their reporting date.
11. Failure of a certificate holder to maintain membership in the FGFOA, either active membership or associate membership within a six-month grace period, will cause the certificate to be suspended. To return to active status, a certificate holder must pay the current annual active membership fee for each year membership in the FGFOA was not maintained, plus a fifty-dollar (\$50) reinstatement fee.  
Failure to report CPEs or to make up any deficiencies in CPEs reported, within the six-month grace period following notification by regular first-class mail and email to the last known addresses of the certificate holder, will cause the certificate to be suspended. In order to return to active status, the CGFO must complete ten hours of CPE in addition to that required in the bi-annual period being made up. Any hours being reported for one bi-annual period cannot be reported in subsequent reporting periods.
12. While on suspended status the CGFO designation cannot be used. A certificate on suspended status for more than two years shall be revoked. In order to be certified once a certificate has been revoked, a member must reapply and meet all the requirements of becoming a CGFO, including taking and passing the exam.
13. Upon retirement, a CGFO may request their certification be placed on retired status. Retired CGFOs are no longer subject to bi-annual renewals. Lacking a request from the certificate holder, the FGFOA Board may place a certificate on retired status.
14. Associate members must also meet requirements to qualify as an instructor for the CGFO review course. Associate members must have completed a minimum of 80 hours of continuing professional education, of which 25% must be obtained through:
  - i. GFOA
  - ii. FGFOA
  - iii. Chapters of the FGFOA

Demonstration of this requirement must be provided prior to being presented as an instructor at a CGFO review course.

## **CGFO CLASSIFICATIONS**

**Active CGFO** – is defined as a CGFO who is an active, retiree, or associate member of the FGFOA, and is current with dues and other reporting requirements.

**Suspended CGFO** – is defined as a CGFO who is not current with their FGFOA membership dues or is out of compliance with their CPE reporting requirements, or has not successfully passed the Ethics exam, or completed the Florida Commission on Ethics' online training course titled “Florida’s Code of Ethics, Sunshine Law, and Public Records Acts”, or any other Board approved equivalent training course within the six-month grace period. While on suspended status, the CGFO designation cannot be used.

**Retired CGFO** – is defined as a CGFO who is currently bona fide retired. Retired CGFOs must denote their designation as “CGFO/Retired”.

**Associate Member** - Is defined as a member of a professional organization closely related to governmental functions who has ten years of professional experience and qualifies to present the CGFO exam review classes.

## **INSTRUCTIONS FOR ENTERING CPEs AND COMPLETING BI-ANNUAL RENEWAL**

1. Enter all non-FGFOA sponsored education credits including Local Chapter on the FGFOA website as follows:
  - a. Log in to your FGFOA account: <https://fgfoa-members.flcities.com/>
  - b. Select CPE REPORTING



- c. Select Enter CPE Credits

## **Education Credits**

**Printing Assistance:** You may print this summary page to submit for reporting. When printing, look in your available printers for a print-to-PDF option.

[Enter CPE Credits >>](#)

d. Click on the + sign

## Education Credits

**Please Note:** CPE reporting functionality on our new members' site is a work-in-progress.

To add CPEs, click the small plus sign located on the right above the listing of CPEs already logged. Once your CPE credits have been entered, depending on the browser you're using, you may need to reload the page for them to appear.

When entering CPE credits, carefully check that all information is correct before you click *Save*. If you discover that there are changes needed for any CPE entry, please contact [Jill Walker](#) with the FGFOA.

[Click here to print a summary page to submit for reporting.](#)

The screenshot shows a Windows-style application window titled 'Add'. The window has a blue header bar with the title 'Add' and standard window controls (refresh, close, minimize). Below the header is a vertical scroll bar. The main area contains six input fields with labels: 'Date' (with a calendar icon), 'Sponsor Name', 'Sponsor Code', 'Course', 'Type', and 'Hours'. Each field has a small icon to its right. At the bottom right are two buttons: a red 'Save & Close' button and a blue 'Cancel' button. The status bar at the bottom shows 'SUSPENDED' and 'Opening session'.

2. CGFOs are notified via email when it is time to renew and must complete the following steps:

- a. Log onto the FGFOA website and pay the recertification fee (to defray administrative costs, a review and continuing certification fee of \$40.00 is due with each bi-annual renewal).
- b. Ensure your CPEs recorded for the period total at least 80 and are in compliance with the requirements set forth in this document.

### Instructions to run Report:

1. Enter dates of your renewal period
2. Select FIND

\*From:  and

Category (optional):

**Find**

Please enter your search criteria to view results

### 3. Export Results

\*From:  7/1/2021 and  6/30/2023

Category (optional):

**Find**

**Export ▾**

- c. Ensure the Ethics requirements have been satisfactorily met.
- d. Ensure Annual FGFOA dues are paid.
- e. Complete the CGFO Renewal Confirmation (via link in Renewal Notice).



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Conference Program Committee

### Agenda Item

#### 2025-2026 CHAIRPERSON

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

#### BOARD LIAISON

Anna Otiniano

#### COMMITTEE CO-CHAIR

Ben Salz

#### STAFF LIAISON

Jill Walker

**Meeting Date:** January 16, 2026

**Title of Item:** 2026 Annual Conference Program Draft

**Executive Summary, Explanation or Background:** Attached please find the 2026 Annual Conference Program Schedule Draft.

**Content:** The session times, titles, descriptions and proposed speakers are included in the draft matrix. Pending items are in red as the Committee is awaiting some speaker/organization confirmation.

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

**Provide guidance on other discussion items.**

Sarah Simpson

12/17/25

**Sarah Simpson,**  
**Conference Program Committee Chair**

**Date**

**2026 FGFOA Conference Program**

**June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, 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>Saturday June 13, 2026</b>					
8:00 AM to 9:40 AM		<p><b>Title:</b> <b>Procurement Strategies</b></p> <p><b>Date:</b> Saturday June 13, 2026 <b>Time:</b> 8:00-9:40 am <b>Topic:</b> This session will discuss various purchasing strategies including ITBs, RFQs, piggybacking, sole source, GSA, etc. The discussion will consider appropriate strategies for different services such as construction and utilities.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b> <b>Kate Rotella</b> Governing Board Chair, National Institute of Governmental Purchasing <b>&amp;</b></p>		<p><b>Title:</b> "Extra, Extra," Hear All the Economic Updates!</p> <p><b>Date:</b> Saturday June 13, 2026 <b>Time:</b> 8:00-9:40 am <b>Topic:</b> Stay informed on the latest economic trends impacting state and local governments. This session provides an expert outlook on inflation, interest rates, employment, and fiscal policy developments that directly affects financial planning.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b> <b>Damien Grant</b> Senior Vice President, Fixed Income, MBS Securities <b>Greg Pagans</b> Vice President, MBS Securities</p>	
		<b>Moderator:</b>		<b>Moderator:</b>	
10:00 AM to 11:40 AM		<p><b>Title:</b> <b>Procurement Compliance</b></p> <p><b>Date:</b> Saturday June 13, 2026 <b>Time:</b> 10:00-11:40 am <b>Topic:</b> Finance, budget and documentation to ensure compliance and inter-departmental communication in decentralized organizations will be covered in this session.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b> <b>Kate Rotella</b> Governing Board Chair, National Institute of Governmental Purchasing <b>&amp;</b></p>		<p><b>Title:</b> <b>Implementing a Strong Investment Program</b></p> <p><b>Date:</b> Saturday June 13, 2026 <b>Time:</b> 10:00-11:40 am <b>Topic:</b> Learn the fundamentals of building a robust investment program that balances yield, safety, and liquidity. Experts will share proven practices and tools for managing portfolios in today's interest rate environment.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b> <b>John Scott, CTP</b> Client Advisor, Deep Blue Investment Advisors <b>Dominick Cristofaro</b> Director, Client Advisory Services, Deep Blue Investment Advisors</p>	
		<b>Moderator:</b>		<b>Moderator:</b>	

**2026 FGFOA Conference Program**

**June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, 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
1:00 PM to 2:40 PM				<p><b>Title:</b> Liquidity Management and Cash Flow Forecasting</p> <p><b>Date:</b> Saturday June 13, 2026</p> <p><b>Time:</b> 1:00-2:40 pm</p> <p><b>Topic:</b> Accurate forecasting is critical for liquidity and operational success. Learn techniques and tools governments are using to forecast cash flow, optimize balances and ensure sufficient liquidity under varying economic conditions.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b></p> <p><b>John Grady III</b> Managing Director, Public Trust Municipal Advisors (PTMA)</p> <p><b>Zach Falconer</b> Senior Director, Public Trust Municipal Advisors (PTMA)</p> <p><b>Mike Stramara</b> Senior Vice President, Public Trust Municipal Advisors (PTMA)</p>	<p><b>Title:</b> Automating Year-End Close and Core Financial Processes: Practical AI and Automation Strategies - Part 1</p> <p><b>Date:</b> Saturday June 13, 2026</p> <p><b>Time:</b> 1:00-2:40 pm</p> <p><b>Topic:</b> Come and learn how simple automation tools can streamline data collection, improve task coordination, and reduce manual errors common in closing and reporting processes. Let's walk through examples of how local governments are already using AI and automation to simplify repetitive work, strengthen controls, and improve visibility during the close process.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b></p> <p><b>Gail Gray</b> CEO &amp; Co-Founder, GrayLopez Strategic Solutions</p> <p><b>Sam Lopez</b> CTO, GrayLopez Strategic Solutions</p>
				<b>Moderator:</b>	<b>Moderator:</b>
				<p><b>Title:</b> Investment and Fiduciary Oversight of Defined Contribution or Pension Plans</p> <p><b>Date:</b> Saturday June 13, 2026</p> <p><b>Time:</b> 3:00-4:40 pm</p> <p><b>Topic:</b> Fiduciary oversight of Public sector retirement plans is more critical than ever. Explore best practices and regulatory expectations for managing defined contribution (DC) and pension plans. Gain insight into fiduciary responsibilities, monitoring investment performance and managing plan fees and service providers.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p>	<p><b>Title:</b> Automating Year-End Close and Core Financial Processes: Practical AI and Automation Strategies - Part 2</p> <p><b>Date:</b> Saturday June 13, 2026</p> <p><b>Time:</b> 3:00-4:40 pm</p> <p><b>Topic:</b> Come and learn how simple automation tools can streamline data collection, improve task coordination, and reduce manual errors common in closing and reporting processes. Let's walk through examples of how local governments are already using AI and automation to simplify repetitive work, strengthen controls, and improve visibility during the close process.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p>

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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
3:00 PM to 4:40 PM				<p>Speaker: <b>Brendon Vavrica</b> Senior Institutional Advisor, Mariner</p> <p><b>AND/OR</b></p> <p><b>John Thinnes</b> Senior Institutional Advisor, Mariner</p>	<p>Speaker: <b>Gail Gray</b> CEO &amp; Co-Founder, GrayLopez Strategic Solutions</p> <p><b>Sam Lopez</b> CTO, GrayLopez Strategic Solutions</p>
				Moderator:	Moderator:

## 2026 FGFOA Conference Program

June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, 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
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### Sunday June 14, 2026

#### First Time Attendees 11:00am - 11:45am

#### Opening General Session 1:00pm - 2:40pm - (1.5 Hour(s))(BEH)

3:00 PM to 4:40 PM	Title: <b>Single Audit Essentials: Requirements &amp; Best Practices</b>  Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: This session will provide a comprehensive overview of Single Audit requirements, SEFA preparation and compliance practices. Participants will learn how to account for grants, strengthen internal controls and prepare accurate SEFAs, including reporting expenditures and deferred revenue. The session will also highlight common audit findings, pitfalls to avoid and key updates under the Uniform Guidance to equip staff with practical tools for successful audits and long-term compliance.	Title: <b>Rethinking Public Procurement: From Red Tape to Strategic Value</b>  Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: Procurement plays a critical role in public administration and public finance. When done effectively, it ensures compliance with laws and regulations, promotes operational efficiency, enhances transparency and access to competitive opportunities, strengthens risk management and fosters collaboration between government and suppliers. Despite its importance, procurement is often perceived as bureaucratic, slow and outdated. This session will address common myths, misconceptions and sources of frustration in the public procurement process. By exploring key procurement principles and real-world challenges, we'll uncover strategies to improve stakeholder satisfaction, strengthen the strategic value of procurement and drive better outcomes for public agencies.	Title: <b>Keep Burnout at Bay</b>  Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: This panel discussion seeks to provide fiscal leaders in local government with practical tools and strategies to maintain optimal personal and organizational mental wellness and reduce the likelihood of burnout. Presentation objectives include the expectation that attendees will develop skills to: <ul style="list-style-type: none"><li>- Support and strengthen mental health, coping and functioning.</li><li>- Sustain and grow effectiveness in public service.</li><li>- Demonstrate the competent confidence to recognize and initiate appropriate referrals when mental health support and/or interventions when indicated.</li></ul>		Title: <b>ERP Implementation Without the Headaches: Real-World Advice from Government Agencies</b>  Date: Sunday June 14, 2026 Time: 3:00-4:40 pm Topic: Transitioning to a new ERP system presents unique challenges for government agencies, from managing stakeholder expectations to minimizing operational disruptions. This session delves into real-world experiences, highlighting proven strategies in change management, effective communication and risk mitigation. Attendees will walk away with practical insights and actionable best practices to ensure smoother, more successful ERP transitions within their own organizations. Additionally, the session will address how to leverage technology and collaboration to foster adoption and maximize the long-term value of ERP investments.
	CPE: 2.0 Hours (AA)  Speaker: <b>Christopher Kessle, CPA</b> Principal, CliftonLarsonAllen LLP (CLA)  <b>Marcia Carty</b> City Manager, City of Palatka	CPE: 2.0 Hours (TB)  Speaker: <b>Kate Rotella</b> Governing Board Chair, National Institute of Governmental Purchasing  <b>&amp;</b>	CPE: 2.0 Hours (BEH)  Speaker: <b>Dr. Orville Clayton</b> Executive Coach, Health Peak LLC  <b>Dr. Sandra Dunbar Smalley</b> Chief Learning Officer, Advent Health  <b>Marva Davis</b> Orange County Government, HR Business Partner		CPE: 2.0 Hours (TB)  Speaker: <b>Amy Clark</b> Senior Consultant, Local Government Practice Group, Berry, Dunn, McNeil & Parker, LLC  <b>Christa Johnson</b> Budget Manager, Polk County  <b>Herminio Rodriguez</b> Information Technology Director, City of Sarasota  <b>Lana Hicks</b> Fiscal Functional Analyst, Polk County Comptroller's Office
	Moderator:	Moderator:	Moderator:		Moderator:

#### Association Night

2026 FGFOA Conference Program

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Monday June 15, 2026

2nd General Session 8:00am - 9:40am (2.0 Hour(s)(BEH))

10:00 AM to 11:15 AM	Title: <b>Guardians of the Public Trust: Ethics and Controls in Government Finance</b>  Date: Monday June 15, 2026  Time: 10:00-11:15 am Topic: Want to build strong internal controls that reduce fraud risk and support ethical decision making in government finance? Then this session is for you. Participants will explore common control gaps, practical ways to "plug" them, and strategies for maintaining effective oversight in organizations of all sizes. Interactive case studies and ethical scenarios will highlight real-world challenges and provide tools to strengthen accountability and trust.	Title: <b>Bridging the Gap: A Budget Bootcamp for Finance Professionals</b>  Date: Monday June 15, 2026  Time: 10:00-11:15 am Topic: This session offers a practical overview of the government budget process. Led by experts with cross-functional experience, it covers budget cycles, terminology and stakeholder roles—highlighting key differences and synergies between budgeting and finance. Attendees will learn how to better align budgeting with financial reporting, capital planning and operational performance.  <b>*EVOLUTION SERIES</b>	Title: <b>Ignite!</b>  Date: Monday June 15, 2026  Time: 10:00-11:15 am Topic: 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.	Title: <b>Understanding Arbitrage and Bond Compliance</b>  Date: Monday June 15, 2026  Time: 10:00-11:15 am Topic: Demystify the complex world of arbitrage calculation, payment and compliance. Participants will also explore how these requirements pair with ongoing bond compliance, continuing disclosure and best practices for staying audit-ready.	
	CPE: <b>1.5 Hours (BEH)</b> <b>Racquel McIntosh, CPA</b> Founder & Managing Partner, Racquel McIntosh CPA PA  <b>Patricia White, CPA, CPFO, CGFO</b> Controller, City of Pompano Beach	CPE: <b>1.5 Hours (TB)</b> <b>Melissa Licourt</b> Budget Director, St. John's Water Management District  <b>Sharon Almeida</b> Finance Director, Village of Royal Palm Beach  <b>Christine Tenney</b> Director of Financial Services, City of Fort Myers  <b>&amp;</b>	CPE: <b>1.5 Hours (BEH)</b> <b>Nicole Gasparri, CGFO, PHR</b> Chief Administrative Officer, Clerk of the Circuit Court & Comptroller, Palm Beach County	CPE: <b>1.5 Hours (TB)</b> <b>Scott Gordon</b> Senior Manager, Integrity Public Finance Consulting LLC  <b>Laurie Scott</b> CEO, Integrity Public Finance Consulting LLC  <b>Will Milford</b> Shareholder, Bryant Miller Olive P.A.	

Standing Committee Meetings 11:20am - 12:30pm

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1:00pm to 2:40pm	<p><b>Title:</b> <b>GASB Update: Upcoming Initiatives and Requirements</b></p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> Come and get an overview of the latest developments from the Governmental Accounting Standards Board (GASB), with a focus on upcoming initiatives and new reporting requirements that will impact local governments. Participants will learn about recently issued statements, projects currently on the GASB agenda and anticipated changes in areas such as financial reporting, disclosures and compliance. The session will highlight key timelines and practical steps finance officers can take now to prepare for implementation.</p> <p><b>CPE:</b> 2.0 Hours (AA) <b>Speaker:</b> <b>Alan Skelton, CPA</b> Director, Research and Technical Activities, Governmental Accounting Standards Board  <b>Lisa Parker</b> Senior Project Manager &amp; GASAC Coordinator, Governmental Accounting Standards Board</p>	<p><b>Title:</b> <b>Stewardship and Building Trust with Citizens: A Leadership Perspective</b></p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> In today's climate of heightened public scrutiny, government finance leaders must go beyond resource management to build public trust. This session examines how ethical leadership, transparent reporting and strategic communication enhance accountability and citizen confidence. Participants will learn best practices and real-world case studies to strengthen their role as trusted stewards of public resources and champions of civic engagement.</p> <p align="center"><b>*EVOLUTION SERIES</b></p>	<p><b>Title:</b> <b>"Elected Officials Are Our Friends" - Bruce the Shark</b></p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> The synergy between city/county administrators and their elected officials is essential for the efficient delivery of services to residents. A panel consisting of administrators and elected officials will discuss their perspectives and strategies for establishing productive relationships.</p>	<p><b>Title:</b> <b>"Let's Bond" Over Bonds, Notes and Beyond: Financing Capital Projects</b></p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 1:00-2:40 pm <b>Topic:</b> Public agencies face multiple options when funding capital projects. This session examines bonds, bank loans, public-private partnerships and other alternatives—helping you compare structures and select the right approach for your organization's needs.</p>	

2026 FGFOA Conference Program						
June 13-17, 2026   Lowes Sapphire Falls Resort at Universal Orlando   Orlando, 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	
3:00pm to 4:40pm	<p><b>Title:</b> GASB's Rear-View Mirror: Recent Implementations and Lessons Learned</p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> This session will provide a practical look back at recently implemented and newly effective GASB standards, highlighting lessons learned and best practices from the field. Topics will include accounting for and tracking leases (GASB 87) and SBITAs (GASB 96), capital asset reporting challenges and the new requirements for compensated absences under GASB 101. The session will also touch on other recent standards, including GASB 99 (Omnibus 2022) and GASB 100 (Accounting Changes and Error Corrections), offering insights on implementation, common pitfalls and strategies to ensure smoother adoption and stronger financial reporting going forward.</p> <p><b>CPE:</b> 2.0 Hours (AA)</p> <p><b>Speaker:</b> Alan Skelton, CPA Director, Research and Technical Activities, Governmental Accounting Standards Board  Lisa Parker Senior Project Manager &amp; GASAC Coordinator, Governmental Accounting Standards Board</p>	<p><b>Title:</b> Economic Update</p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> This session will explore key economic indicators such as GDP, inflation, interest rates, consumer confidence and employment figures and what they reveal about the broader economy. Participants will learn how to interpret these indicators and apply them in practical ways to enhance financial planning, budgeting and investment strategies. Understanding the economic landscape can help you anticipate changes, manage risk and identify opportunities. Stay ahead of the curve with insights that turn economic data into actionable guidance.</p> <p><b>CPE:</b> 2.0 Hours (TB)</p> <p><b>Speaker:</b> James Marple Assistant Vice President, Economics, TD Bank Group</p>	<p><b>Title:</b> The Journey</p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> The Current FGFOA Officers and Board of Directors will discuss their career progression and journeys.</p> <p><b>*EVOLUTION SERIES</b></p> <p><b>CPE:</b> 2.0 Hours (BEH)</p> <p><b>Speaker:</b> 2025 - 2026 Board of Directors</p>		<p><b>Title:</b> Pending Title</p> <p><b>Date:</b> Monday June 15, 2026 <b>Time:</b> 3:00-4:40 pm <b>Topic:</b> Pending Description - Most likely an AI topic</p>	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		<b>Moderator:</b>	
		Extra Microphone:				

Leadership/Mentorship Networking Event 5:00pm - 6:30pm

2026 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
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Tuesday June 16, 2026

	<b>Title:</b> Avoiding Common Audit Findings in Local Government	<b>Title:</b> Strategic & Financial Planning: Building Sustainable, Long-Term Government Budgets	<b>Title:</b> The Gift that Keeps on Giving - The Mentoring Series	<b>Title:</b> The One Big Beautiful Bill: What It Means for Governments	
<b>Date:</b> Tuesday June 16, 2026	<b>Date:</b> Tuesday June 16, 2026	<b>Date:</b> Tuesday June 16, 2026	<b>Date:</b> Tuesday June 16, 2026	<b>Date:</b> Tuesday June 16, 2026	
<b>Time:</b> 8:00-9:40 am	<b>Time:</b> 8:00-9:40 am	<b>Time:</b> 8:00-9:40 am	<b>Time:</b> 8:00-9:40 am	<b>Time:</b> 8:00-9:40 am	
<b>Topic:</b> Do you know what the most common audit finds are? Would you like to learn some practical strategies to address and prevent them? In this session participants will gain valuable insights into internal control weaknesses, compliance issues and reporting challenges, along with proven best practices to enhance financial management and minimize the risk of recurring findings.	<b>Topic:</b> A strategic vision means little without the financial framework to sustain it—and the ability to measure progress along the way. This session equips government finance professionals with the tools to align strategic goals with long-term fiscal planning and evaluate project effectiveness through meaningful metrics. Learn how to build a multi-year financial forecast for governmental funds, integrate capital improvement planning and assess the economic impact of new development on the budget. Explore practical approaches to stakeholder engagement, timeline development and defining performance indicators that support a unified roadmap for long term fiscal sustainability.	<b>Topic:</b> The most successful leaders were developed with the help of trusted individuals who provided them with the necessary wisdom and support. Come and learn how leaders for this session "pay it forward" and mentor the next generation.	<b>Topic:</b> <b>*EVOLUTION SERIES</b>	<b>Topic:</b> Unpack the contents of recent legislation and its impact on government agencies. Explore how tariffs, Department of Justice provisions and other elements influence fiscal operations and compliance obligations.	
<b>8:00am to 9:40am</b>					
<b>CPE:</b> 2.0 Hours (AA)	<b>CPE:</b> 2.0 Hours (TB)	<b>CPE:</b> 2.0 Hours (TB)	<b>CPE:</b> 2.0 Hours (BEH)	<b>CPE:</b> 2.0 Hours (TB)	
<b>Speaker:</b> <b>Lorrie Brinson, CPA, CGFO, MBA</b> Manager, Governmental Advisory Services, James Moore & Co  <b>Roderick Harvey, CPA, CVA</b> Managing Member, HCT Certified Public Accountants & Consultants LLC	<b>Speaker:</b> <b>Franklin Santos</b> Manager, Fiscal & Operational Support Division, Planning, Environmental, and Development Services Department (PEDS), Orange County Government  <b>&amp;</b>	<b>Speaker:</b> <b>Kadem Ramirez</b> Chief Financial Officer, Village of Wellington  <b>Dr. Elvis Epps</b> Executive Leadership Coach  <b>Jess Savidge</b> Administrative and Communications Manager, Town of Palm Beach	<b>Speaker:</b> <b>_____</b> , Government Finance Officers Association (GFOA)		
<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	
<b>Extra Microphone:</b>		<b>Extra Microphone:</b>			

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**June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, 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
10:00am to 11:15am	<p><b>Title:</b> Follow the Money: Forensic Auditing in Action</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> This session will introduce participants to forensic auditing and fraud detection techniques. Using case studies and practical examples, attendees will learn how to identify red flags, apply simple detection methods and understand the role and purpose of forensic audits in government finance. The focus will be on equipping finance professionals with the knowledge and tools needed to uncover fraud and respond effectively.</p> <p><b>CPE:</b> 1.5 Hours (AA) <b>Speaker:</b> Ben Kincaid, CPA, CFF, CFE, CVA Partner, Carr, Riggs &amp; Ingram LLC (CRI)</p>	<p><b>Title:</b> From Budgets to Breakthroughs: Driving Results Through Collaboration</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> Effective government requires more than managing budgets—it demands strong collaboration across departments. This session explores practical approaches to improve communication, coordinate initiatives and align resources within your organization. Learn how to build trust, streamline decision-making and work collectively to solve problems and achieve shared goals.</p> <p><b>*EVOLUTION SERIES</b></p> <p><b>CPE:</b> 1.5 Hours (TB) <b>Speaker:</b> Diane Reichard Chief Financial Officer, City of Plant City</p> <p><b>CPE:</b> 1.5 Hours (TB) <b>Speaker:</b> Jason Harrell Chief External Affairs Officer, Florida Institute of Certified Public Accountants (FICPA)</p> <p><b>CPE:</b> 1.5 Hours (TB) <b>Speaker:</b> Denise Finn Procurement Manager, City of Fort Myers</p> <p align="center"><b>&amp;</b></p>	<p><b>Title:</b> Legislative Updates</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> This session will provide an overview of the 2026 Legislative Session, including a review of the bills that passed and failed and a discussion of their implications for local governments.</p>		<p><b>Title:</b> Driving Efficiency and Controls through Hyperautomation</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 10:00-11:15 am <b>Topic:</b> In today's fast-paced environment, local governments are leveraging hyperautomation to boost efficiency, strengthen internal controls and do more with less. This session explores how AI-driven analytics, process automation, and cloud integration streamline operations, reduce manual tasks, minimize errors and improve compliance. Attendees will discover practical, real-world examples of automating routine processes; freeing up staff time and reducing costly mistakes. Whether new to automation or looking to expand its use, participants will leave with actionable strategies to transform everyday operations and meet growing demands with limited resources.</p> <p><b>CPE:</b> 1.5 Hours (TB) <b>Speaker:</b> Pending confirmation from alternate as Forvis speaking at AFR track:  <b>_____</b>, Mauldin &amp; Jenkins</p>
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		<b>Moderator:</b>
	<b>Extra Microphone:</b>	<b>Extra Microphone:</b>	<b>Extra Microphone:</b>		
<b>Innovation Awards Luncheon &amp; Past Presidents Recognition 11:30am - 1:15pm</b>					

## 2026 FGFOA Conference Program

June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, 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
1:30pm to 3:10pm	<p><b>Title:</b> Auditor General and Department of Financial Services Update</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> The latest updates from the Florida Auditor General and the Department of Financial Services will be covered at this session. Participants will hear about recent audit trends, reporting requirements, legislative changes and key initiatives affecting local governments. Learn what's new, what's on the horizon and how these updates may impact your financial reporting and compliance responsibilities.</p> <p><b>CPE:</b> 2.0 Hours (AA) <b>Speaker:</b> <b>Renee Hermeling</b> Director of Accounting and Auditing, Florida Department of Financial Services  <b>Tammy A. Eastman, CPA, FCCM</b> Chief, Bureau of Financial Reporting Division of Accounting &amp; Auditing  <b>Derek H. Noonan</b> Audit Manager, Auditor General</p>	<p><b>Title:</b> Financial Policies: The Nuts and Bolts</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> This practical session will walk participants through the essential components of developing and implementing sound financial policies including how to structure policies, define effective dates and ensure organization-wide adoption. We'll also explore strategies for determining appropriate financial reserves. Whether you're updating existing policies or starting from scratch, this session will provide actionable tools, real-world examples and key considerations for maintaining fiscal health and long-term sustainability.</p> <p><b>CPE:</b> 2.0 Hours (TB) <b>Speaker:</b> <b>Katie Ludwig</b> Director of Resource Development, Government Finance Officers Association (GFOA)</p>	<p><b>Title:</b> The Secret Sauce for Organizational Success - Lean Six Sigma</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> 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 sector has made its way to the public sector and it requires a culture of breaking down silos and working as a team.</p> <p><b>CPE:</b> 2.0 Hours (BEH) <b>Speaker:</b> <b>Dr. Keith A. Clinkecale</b> Ombudsman &amp; Director of Strategic Planning and Performance Management, Palm Beach County</p>	<p><b>Title:</b> Rating Agency FAQ's &amp; Updates</p> <p><b>Date:</b> Tuesday June 16, 2026 <b>Time:</b> 1:30-3:10 pm <b>Topic:</b> All that local governments need to know to prepare for and begin a new rating process including suggested pertinent information to support the rating agency's review. Panelists will discuss credit attributes associated with higher rated entities and also factors that contribute to lower rating levels. Rating agency updates will also be discussed.</p> <p><b>*EVOLUTION SERIES</b></p> <p><b>CPE:</b> 1.5 Hours (TB) <b>Speaker:</b> <b>Michael Parker</b> U.S. Local Governments, S&amp;P Global <b>OR</b> <b>Jenny Garza</b> _____, S&amp;P Global  <b>Valentina Gomez</b> VP-Senior Analyst, Public Finance Group, Moody's Ratings  <b>Kevin Dolan</b> Director, U.S. Public Finance, Fitch Ratings</p>	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	
	<b>Extra Microphone:</b>		<b>Extra Microphone:</b>	<b>Extra Microphone:</b>	

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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
3:30pm to 4:45pm	<p><b>Title:</b> Getting Audit-Ready: Strategies to Streamline and Simplify Your Next Audit</p> <p><b>Date:</b> Tuesday June 16, 2026</p> <p><b>Time:</b> 3:30-4:45 pm</p> <p><b>Topic:</b> Ever wonder what auditors are really looking for and why the audit process can feel so time-consuming? In this session, participants will learn about common audit findings and gain practical strategies to prepare effectively, address potential issues in advance, and collaborate efficiently with auditors. You'll walk away with actionable tips to streamline the process, minimize disruptions, and help ensure your auditors are in and out as quickly as possible.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Damian Mesa</b> Assurance Manager, CPA, RSM US LLP</p> <p><b>Rodrigo Moreno</b> Assurance Supervisor, RSM US LLP</p>		<p><b>Title:</b> "Yes, We Can" - Women in Leadership Series</p> <p><b>Date:</b> Tuesday June 16, 2026</p> <p><b>Time:</b> 3:30-4:45 pm</p> <p><b>Topic:</b> A panel of female leaders will discuss their own journeys, including the necessary skills and balancing acts, struggles and successes. They'll also share how to inspire and support other women and the next generation to do great things.</p> <p><b>*EVOLUTION SERIES</b></p>	<p><b>Title:</b> Infrastructure Investment &amp; Public-Private Partnerships (PPPs)</p> <p><b>Date:</b> Tuesday June 16, 2026</p> <p><b>Time:</b> 3:30-4:45 pm</p> <p><b>Topic:</b> Explore the evolving landscape of infrastructure investment and the critical role of Public-Private Partnerships (PPPs) in delivering sustainable, large-scale infrastructure projects. Participants will gain insights into financing mechanisms, risk allocation, regulatory frameworks and successful case studies from around the world.</p>	<p><b>Title:</b> Cybersecurity Risk &amp; Social Engineering: Empowering Finance Teams to Navigate the Human Factor</p> <p><b>Date:</b> Tuesday June 16, 2026</p> <p><b>Time:</b> 3:30-4:45 pm</p> <p><b>Topic:</b> This session examines the intersection of social engineering, technology and cybersecurity risk—focusing on the unique vulnerabilities within finance teams. Attendees will explore common attack tactics like phishing and baiting, and how emerging technologies can both expose and defend against these threats. The session highlights the critical role of finance professionals in managing cyber risks through internal controls, access reviews, and vendor assessments, while emphasizing the importance of awareness, training and ethical tech use to build organizational resilience.</p>
			<p><b>CPE:</b> 1.5 Hours (BEH)</p> <p><b>Speaker:</b> <b>Tanya Wilson, AICP</b> Director, Planning, Environmental, and Development Services Department (PEDS), Orange County Government</p> <p><b>Shaun Gayle</b> Assistant City Manager, City of Miramar</p> <p><b>Nicole Gasparri, CGFO, PHR</b> Chief Administrative Officer, Clerk of the Circuit Court &amp; Comptroller, Palm Beach County</p> <p><b>Emily Colon</b> Partner at The Southern Group</p>	<p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Sergio Masvidal</b> Managing Director, PFM Financial Advisors LLC</p> <p><b>Chris Roog</b> CRA Executive Director, City West Palm Beach</p> <p><b>Bridget Souffrant</b> Chief Financial Officer, City of West Palm Beach</p>	<p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Danny Semenilii</b> IT Operations Manager, City of Coconut Creek</p>
	<b>Moderator:</b>		<b>Moderator:</b> <b>Melissa Burns, CGFO</b> Finance Director, City of St. Augustine	<b>Moderator:</b>	<b>Moderator:</b>
	<b>Extra Microphone:</b>		<b>Extra Microphone:</b>		

### Tuesday Night Event

2026 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>Wednesday June 17, 2026</b>					
9:15am to 10:30am	<p><b>Title:</b> Elevate Your ACFR: Tips, Tools, and Techniques for Better Reporting</p> <p><b>Date:</b> Wednesday June 17, 2026</p> <p><b>Time:</b> 9:15-10:30am</p> <p><b>Topic:</b> Designed for both beginners and experienced preparers, this session will cover the essential components of the Annual Comprehensive Financial Report (ACFR) and highlight best practices for producing a clean, reader-friendly report. Using examples from different types of governments, the session will emphasize common pitfalls to avoid and practical improvements that can elevate your ACFR.</p> <p><b>CPE:</b> 1.5 Hours (AA)</p> <p><b>Speaker:</b> <b>Jeff Wolf</b> Partner, Forvis Mazars LLP</p> <p><b>Joel Knopp, CPA</b> Parnter, Forvis Mazars LLP</p>	<p><b>Title:</b> TRIM Compliance: Insights and Lessons Learned</p> <p><b>Date:</b> Wednesday June 17, 2026</p> <p><b>Time:</b> 9:15-10:30am</p> <p><b>Topic:</b> This panel offers government finance professionals a clear overview of the Truth in Millage (TRIM) process, featuring experts from property tax, local government and multi-county taxing authorities. Attendees will gain insights into millage calculations, compliance requirements and effective inter-agency coordination to ensure transparency and accuracy. Panelists will also share practical lessons learned from recent TRIM cycles, highlighting common challenges, successful strategies and best practices to help streamline future reporting and communication.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Abbey Roberson</b> Manager, Finance, Budget &amp; Tax Roll, Broward County Property Appraiser</p> <p><b>Kristin Thompson</b> Finance Program Manager, Suwannee River Water Management District</p> <p style="text-align: center;"><b>&amp;</b></p>	<p><b>Title:</b> Situational Ethics</p> <p><b>Date:</b> Wednesday June 17, 2026</p> <p><b>Time:</b> 9:15-10:30am</p> <p><b>Topic:</b> State and local governments establish codes of ethics that we must abide by however there are often times when we are faced with situations that don't have clear ethical solutions. Professionals will discuss specific case studies and their outcomes.</p> <p style="text-align: center;"><b>*EVOLUTION SERIES</b></p> <p><b>CPE:</b> 1.5 Hours (BEH)</p> <p><b>Speaker:</b> <b>Michael Murawski</b> Executive Director, City of Naples Ethics Commission</p> <p><b>Robert Meyers</b> Partner, Weiss Serota Helfman Cole &amp; Bierman</p> <p><b>Jennifer Moon</b> Retired, Director, Office of Management &amp; Budget, Miami-Dade County</p> <p><b>Rip Colvin, CPA, CGFO, CPM</b> Executive Director, Justice Administrative Commission</p>	<p><b>Title:</b> Treasury Innovations in the Public Sector: Real-World Successes</p> <p><b>Date:</b> Wednesday June 17, 2026</p> <p><b>Time:</b> 9:15-10:30am</p> <p><b>Topic:</b> Explore how public-sector entities are modernizing treasury operations through virtual credit card programs, ACH payments and fraud reduction strategies. This session highlights practical case studies, rebate opportunities and methods to reduce reliance on paper checks while strengthening financial security.</p> <p><b>CPE:</b> 1.5 Hours (TB)</p> <p><b>Speaker:</b> <b>Ralph Hildevert</b> Executive Director, JPMorgan</p> <p><b>Charles Million</b> Executive Director, JPMorgan</p> <p><b>John Rauback</b> Treasury Manager, City West Palm Beach</p>	
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		
			<b>Extra Microphone:</b>		

**2026 FGFOA Conference Program**

**June 13-17, 2026 | Lowes Sapphire Falls Resort at Universal Orlando | Orlando, 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>11:00am to 11:50am</b>	<p><b>Title:</b> Small Government Focus: Challenges and Best Practices</p> <p><b>Date:</b> Wednesday June 17, 2026 <b>Time:</b> 11:00 - 11:50 am <b>Topic:</b> Florida's small governments and special districts often face unique challenges due to limited budgets and small staffs handling multiple responsibilities. This session will explore how these entities differ from larger counties and cities in terms of reporting requirements, compliance obligations, and day-to-day operations. Participants will gain practical strategies and best practices to help small governments improve efficiency, accountability, and financial management.</p> <p><b>*EVOLUTION SERIES</b></p> <p><b>CPE:</b> 1.0 Hours (TB)</p> <p><b>Speaker:</b> <b>Jonathan C. McKinney</b> Finance Director, City of Deltona <b>Rob Hogan</b> Grants Director, Delivering Results &amp; Solutions (DRS)</p>	<p><b>Title:</b> Demystifying Grants: A Strategic Approach to Success</p> <p><b>Date:</b> Wednesday June 17, 2026 <b>Time:</b> 11:00 - 11:50 am <b>Topic:</b> Grants are vital for government funding, but effective management goes beyond tracking dollars. This session offers practical strategies for finance professionals to enhance grant readiness, compliance and performance. Learn how to align organizational capacity, meet funding requirements and integrate grants into financial planning across the grant lifecycle. Ideal for both newcomers and experienced staff, this session will help strengthen oversight, reduce audit risk and maximize funding impact.</p> <p><b>CPE:</b> 1.0 Hours (TB)</p> <p><b>Speaker:</b> <b>Cameron Bogan</b> _____, Euna Solutions <b>OR</b> <b>Merani Mensingh</b> _____, Euna Solutions <b>OR</b> <b>Laura Touzalin</b> _____, Euna Solutions</p>			<p><b>Title:</b> Excel Tips &amp; Tricks: Boost Your Productivity and Master Key Features</p> <p><b>Date:</b> Wednesday June 17, 2026 <b>Time:</b> 11:00 - 11:50 am <b>Topic:</b> Unlock the full potential of Excel with practical tips and tricks designed to save you time and increase accuracy. This session covers powerful shortcuts, formulas, data visualization techniques, and automation tools that can streamline your daily tasks. Whether you're a beginner or looking to sharpen your skills, you'll leave with actionable strategies to work smarter and more efficiently in Excel.</p> <p><b>CPE:</b> 1.0 Hours (TB)</p> <p><b>Speaker:</b> <b>Rebecca Schnirman, CPRP</b> Director, Financial &amp; Support Services, Palm Beach County Parks and Recreation Department</p>



## Florida Government Finance Officers Association Moderator Guidelines 2025-2026 FGFOA Conference Program

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

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

- ◆ Familiarize yourself with the workshop title, description, and objectives; enabling you to be an active participant in the session and not just the "host" behind the podium at the start and end of the session.
- ◆ **Schedule a call with the speaker(s) to coordinate the presentation.** Review the timing for the workshop (how long each speaker will present, how long the question-and-answer period will be, etc.)
- ◆ **Ask the Speaker to send you 5 or 6 questions that you can ask during their presentation should you need to.**
- ◆ Remind them of dress attire for presentation – dress shirt & sports coat requested ties optional. For women, appropriate business attire.
- ◆ **Alert the Speaker that they will not receive a badge.**
- ◆ **If requested, speakers may attend sessions on the day of their presentation as a courtesy; however, no CPE credit will be given.**
- ◆ Ensure that speaker engagement forms and biographies have been returned to the FGFOA staff by your speaker(s). Remind about deadline for power point presentation.
- ◆ Prepare questions to ask in case there is no audience participation; engage the audience and ask the first questions to gain others participation
- ◆ Review the introduction (biographies) of the speaker(s). Make sure you know how to pronounce his/her name.

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### During the session, moderators should:

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

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

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

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- Remind attendees to get scanned at the self-scanning stations.

# Moderator Training





## What information will a Moderator receive?

- Session Title
- Session Time
- Speaker Contact Information
- Link to shared folder with speaker presentations and information received thus far to review
  - The Committee is responsible for contacting speakers to get the missing information, though the moderator may assist
- If a larger session, the “Extra Microphone Holder’s” contact information



## What is a Moderator?

- A person who acts as a neutral participant in a discussion
- Holds participants/speakers to time limits
- Tries to keep speakers from straying off the topic from questions being asked during the discussion
- Engages speakers after they speak with questions to lead the way for the audience to ask questions



# What does a Moderator do?

- Helps to pre-plan and coordinate the sessions by communicating with the speakers in advance
  - Approximately 2 weeks
- Reminds the speakers of the dress attire for presentations
- Makes sure that the speakers coordinate their presentations and that topics do not overlap
  - This applies when there are multiple speakers for one session
- Introduces the speakers during the session
- Keeps the session on time
- Prepares questions in advance if needed for during the session
  - Be the first to ask the questions to help begin the engagement process with attendees
- Is attentive during the session
  - Review and study the subject matter in order to be engaging throughout the session
    - This is more than being a "host" welcoming and ending the session



# What to do before a session?

- Get comfortable with the moderator script, the speakers, and the subject matter
- Schedule a conference call with the speakers (approximately 1-2 weeks in advance)
  - Make sure the Speaker is aware they will not have a name badge
  - If requested, speakers may attend sessions on the day of their presentation as a courtesy; however, no CPE credit will be given.
  - Ask the Speaker to send you 5 or 6 questions to ask in advance of the session
  - Reviewing their presentation and bios with them to ensure you understand everything
    - For example: Correct pronunciation of their name, titles, educational background, etc.
- Speaker bios should be approximately 4-5 sentences
  - This is especially important with multiple speakers
- **Make sure the speakers are aware that FGFOA strictly prohibits the solicitation of vendor products/services or attacks against other vendors**
  - All material presented should be educational only and appropriate for the session
- Prepare questions to ask in case there is no audience participation
  - Usually, when one person asks a question, it creates a domino effect
- Pick up your moderator packet from the registration desk
  - This will include name cards, a speaker badge and a speaker gift



# What to do during a session?

- Arrive early to the session to meet the speaker, set up name cards, and discuss any last-minute issues/changes
  - For larger session, an “extra microphone holder” will be assigned to assist with getting the microphone to attendees for questions; connect with them before the session begins.
- Start the session on time
- Welcome everyone to the session and announce the name of the session
- Remember to tell the audience to please:
  - Turn their electronic devices to silent so they are not disruptive during the presentation
  - Scan their badge at the end of the session
- Introduce the speaker(s)
- Read the speaker’s bio



# What to do during a session?

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



## What to do after a session?

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



# Questions/Comments/Concerns?



**Florida Government Finance Officers Association**  
"Evolution Series" Moderator Guidelines  
2025-2026 FGFOA Conference Program

**Welcome aboard as an Evolution Series moderator!** These guidelines will help you prepare for a smooth and engaging session.

**Two Months Before Your Session:**

- ◆ **Connect with your speaker(s):** Schedule a call to discuss the presentation format. Emphasize the conversational nature of the series – it's more dialogue than lecture.
- ◆ **Shape the session content:** Collaborate with the speaker(s) on the session structure, topics, and questions. Remember, you play an active role!
- ◆ **Become an expert (lite):** Talk with the speaker(s) beforehand to understand the subject matter and session outline. This allows you to formulate insightful questions.
- ◆ **Craft conversation-starting questions:** Develop questions that spark deeper discussions and a memorable session. Plan these in advance during your call(s) with the speaker(s).
- ◆ **Audience participation? It's up to you!** Decide with your speaker(s) whether the session will be solely speaker-driven or open to audience interaction. If opting for audience participation, prepare additional content in case of low audience engagement.

**Remember, you're the facilitator!** Your role is to guide the conversation and ensure a lively, informative session. By following these guidelines and collaborating with your speaker(s), you'll create an exceptional Evolution Series experience!

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

- ◆ Remind them of dress attire for presentation – dress shirt & sports coat requested ties optional. For women, appropriate business attire.
- ◆ Alert the Speaker that they will not receive a badge.
- ◆ If requested, speakers may attend sessions on the day of their presentation as a courtesy; however, no CPE credit will be given.
- ◆ Ensure that speaker engagement forms and biographies have been returned to the FGFOA staff by your speaker(s). Remind about deadline for power point presentation.
- ◆ Review the introduction (biographies) of the speaker(s). Make sure you know how to pronounce his/her name.

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**During the session, moderators should:**

- ◆ Arrive at your workshop/seminar early to meet with the speaker(s).
- ◆ Start on time.
- ◆ Welcome everyone to the program. **Example:**  
**Welcome to the [TITLE OF WORKSHOP] session. Explain a little about the session. Remember to turn cell phones off or have on silent. You will self-scan your badge at the end of the session. Stress to the attendees to please remain quiet until the completion of the Q&A period so the audience can hear questions and responses. Remind attendees to complete the online survey on the APP for session evaluations. The link was emailed to attendees in advance and is available on the FGFOA website at [www.fgfoa.org](http://www.fgfoa.org). Now, let me introduce your speaker(s) for this session:**
  - Introduce the speaker(s). Never begin your introduction with a confession. (An example is, "John and I haven't had a chance to get together, so please hang in there and we'll do our best."). Be direct and positive.
  - End your introduction with the speaker's name.
  - After your introduction, lead the applause to welcome the speaker(s).
  - Keep the session on time. Do not hold the majority of the audience for the sake of a few. If a speaker is running over, politely interrupt or signal him/her. This is especially important for a panel.

- The FGFOA strictly prohibits the solicitation of vendor products or attacks against other vendors. All material presented should be educational only and appropriate for the session. Speakers are told in their instructions that this is not allowed. Anytime you feel your speaker(s) are making inappropriate comments in your session, you should notify an FGFOA staff person or Board member immediately.
- If time permits, open the floor for questions. Use hand held wireless microphone to ensure the entire audience hears the questions. If not available, repeat the question and repeat the answer if necessary. Make sure you have several questions prepared to ask. Usually, when one person asks the first question, others will participate. If others hesitate, be that first person to ask a question.
- Allow yourself a few minutes at the close of the program to thank the speaker(s) and audience, and to offer any concluding remarks, and present the gift to the speakers.
- Remind the attendees to complete the online survey on the APP for the sessions.
- **Remind attendees to get scanned at the self-scanning stations.**

# Evolution Series Moderator Training





# What information will an Evolution Series Moderator receive?

- Session Title
- Session Time
- Speaker Contact Information
- Link to shared folder with speaker presentations and information received thus far to review
  - The Committee is responsible for contacting speakers to get the missing information though the moderator may assist
- If a larger session, the “Extra Microphone Holder’s” contact information



# What is an Evolution Series Moderator?

- A person who actively engages in the session as the moderator
  - They are essentially part of the presentation
    - Helps guide the conversation
    - Ensures a lively, informative session
- Holds participants/speakers to time limits
- Tries to keep speakers from straying off the topic from questions being asked during the discussion



# What does an Evolution Series Moderator do?

- Helps to pre-plan and coordinate the sessions by communicating with the speakers in advance
  - Approximately 2 months
    - Work with the speakers to arrange the session, content & questions
    - Ensure the speakers know this is a conversational session
    - Review and study the subject matter in order to be engaging throughout the session
- Reminds the speakers of the dress attire for presentations
- **If requested, speakers may attend sessions on the day of their presentation as a courtesy; however, no CPE credit will be given.**
- Introduces the speakers during the session
- Keeps the session on time
- Prepares questions in advance that spur deeper discussions and a memorable session
  - Go over these questions with the speaker in advance



## What to do before a session?

- Get comfortable with the moderator script, the speakers, and the subject matter
- Schedule a conference call with the speakers (approximately 2 months in advance)
  - Work the speakers to arrange their presentation and the content
  - Reviewing bios with them to ensure you understand everything
    - For example: Correct pronunciation of their name, titles, educational background, etc.
- Speaker bios should be approximately 4-5 sentences
  - This is especially important with multiple speakers
- **Make sure the speakers are aware that FGFOA strictly prohibits the solicitation of vendor products/services or attacks against other vendors**
  - **All material presented should be educational only and appropriate for the session**
- Pick up your moderator packet from the registration desk
  - This will include name cards, a speaker badge-and a speaker gift



# What to do during a session?

- Arrive early to the session to meet the speaker, set up name cards, and discuss any last-minute issues/changes
  - For larger session, an “extra microphone holder” will be assigned to assist with getting the microphone to attendees for questions; connect with them before the session begins.
- Start the session on time
- Welcome everyone to the session and announce the name of the session
- Remember to tell the audience to please:
  - Turn their electronic devices to silent so they are not disruptive during the presentation
  - Scan their badge at the end of the session
- Introduce the speaker(s)
- Read the speaker’s bio
- Be an active participant in the session
  - Guide the conversation
  - Engage the speakers



# What to do during a session?

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



## What to do after a session?

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



# Questions/Comments/Concerns?



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Educational Programs Committee

### Agenda Item

#### 2025-2026 CHAIRPERSON

Wayne Meyer

Director of Operations  
Justice Administrative Commission  
227 N Bronough Street  
Tallahassee, FL 32301  
(805) 488-2415  
[wayne.meyer@justiceadmin.org](mailto:wayne.meyer@justiceadmin.org)

#### BOARD LIAISON Stephen Timberlake

#### COMMITTEE CO-CHAIR Katie Roundtree

#### STAFF LIAISON Karen Pastula

#### **Title of Item:** Educational & Webinar Committee Update

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

The Educational & Webinar Committee met in December to review the webinar schedule for the next six months and to confirm continued alignment with FGFOA's professional development priorities. During the meeting, Chair Wayne Meyer also successfully recruited several members to serve as upcoming webinar moderators, increasing involvement within the committee and creating opportunities for future leadership roles.

#### **Delivered Webinars (Since October Board Meeting)**

Two webinars were delivered:

- Pension and OPEB Refresher
  - Date: November 20, 2025
  - Registered: 334 | Attended: 179
- Artificial Intelligence in Government Finance Update
  - Date: December 18, 2025
  - Registered: 500 | Attended: 327

#### **Upcoming Webinars**

The following sessions are scheduled for the beginning of 2026:

- ARPA Fund Wrap-Up – 1/15/26
- The Expanding Complexity of Employee Compensation - 2/19/26
- RPA/Machine Learning – 3/19/26

These sessions reflect the committee's continued focus on delivering relevant, high-value content for FGFOA members.

#### **Recommended Action:**

For informational purposes only, no action is being requested.

Wayne Meyer

December 30, 2025

**Wayne Meyer, Date**  
**Educational Programs Committee Chair**



# Florida Government Finance Officers Association, Inc.

## 2025-2026 Event Host Committee

### Agenda Item

**2025-2026**

**Meeting Date:** 01/16/2026

**CHAIRPERSON**

Tammy Blake

**SUB-CHAIR**

Carlisha Jenkins

**BOARD LIAISON**

Allison Teslia

**STAFF LIAISON**

Jill Walker

**Title of Item:** Event Host Committee Update

**Executive Summary, Explanation or Background:**

The Event Host Committee organizes events that greatly contribute to the growth and development of our FGFOA membership community. In our effort to maximize the impact of these events, here is a general update on the 2026 FGFOA Annual Conference.

**2026 FGFOA Annual Conference:**

The conference being held at the Loews Sapphire Falls Resort at Universal Orlando, with the Tuesday night event at Universal CityWalk Orlando. Hospitality Suite for Sunday and Monday nights only. The Committee will start to work on the marketing for the events.

**Gift Bags** – Committee is finalizing section.

**Opening Prayer** – We are awaiting confirmation from local pastor.

**City Official for Opening Ceremony** – City of Orlando Mayor Buddy Dyer has the event on his calendar and is expected to attend. Additionally, Orange County Mayor Jerry Demings is available as a backup option.

The next committee meeting will be held on Thursday, February 5, 2026.

Meetings to be scheduled:

- Discuss any special requests for Hospitality Suite/Tuesday night event w/Nicole.
- Review options and plan activities for Hospitality Suite with meeting planners.
- Discuss DJ options for the Hospitality Suite with Paul.

**Recommended Action:**

For informational purposes only.

Tammy Blake

Name

01/16/2026

Date



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Local Chapters Committee

### Agenda Item

#### 2025-2026 CHAIRPERSON

**Jamie Roberson, CGFO**  
Chief Operating Officer of Finance  
Martin County Clerk of the Circuit  
Court & Comptroller  
100 SE Ocean Blvd.  
Stuart, FL 34994  
(772) 221-7414  
[jroberson@martinclerk.com](mailto:jroberson@martinclerk.com)

#### BOARD LIAISON

Kelly Strickland  
Nicole Gasparri

#### STAFF LIAISON

Jill Walker  
Karen Pastula

**Meeting Date: January 16, 2026**

**Title of Item: 2025-2026 Local Chapter Committee Progress Update**

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

The Local Chapter Committee convened a small work group to develop a comprehensive Policies and Procedures Manual intended to formalize the Committee's role, structure, and responsibilities in supporting FGFOA Local Chapters. The manual is designed to strengthen governance, improve consistency across chapters, and clarify communication channels between the FGFOA Board, the Florida League of Cities, and Local Chapter leadership.

The full Committee will meet on January 9, 2025, to review and finalize the proposed manual. Any minor revisions or clarifications resulting from that meeting will be communicated verbally by the Board Liaison during this agenda item.

A key enhancement within the proposed manual is the establishment of a formal liaison model, whereby each Local Chapter Committee member is assigned to one or more Local Chapters. These assigned liaisons will provide direct support, assist with compliance and reporting requirements, facilitate leadership transitions, and serve as a consistent point of contact between Local Chapters and FGFOA. This structure is intended to strengthen continuity, accountability, and operational support across all Local Chapters.

The manual also outlines committee composition, member responsibilities, meeting cadence, transition planning, and coordination expectations with FGFOA leadership and administrative staff to ensure effective and sustainable committee operations..

#### **Recommended Action:**

Approve the Local Chapter Committee Policies and Procedures Manual, inclusive of any updates presented verbally during this meeting.

**Jamie Roberson, CGFO**  
**Local Chapter Committee Chair**

**01/02/2026**

**Date**



# Florida Government Finance Officers Association

## Local Chapter Committee

### Policies and Procedures Manual

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

- A. Purpose: The Local Chapter Committee serves as the central liaison between the FGFOA and each of its affiliated Local Chapters. In fulfilling this role, the Committee ensures that communication remains clear, timely, and consistent across all chapters. The Committee works in close partnership with the Florida League of Cities ("FLC"), which administers services on behalf of the FGFOA, and plays an integral role in coordinating information, supporting chapter operations, and fostering the professional growth and engagement of chapter leadership.
- B. Long Range Goal: Strengthen the continuity, governance practices, and administrative efficiency of each Local Chapter.
- C. Short Range Goals: Provide direct and proactive support to chapter officers, ensure chapters meet their reporting and compliance obligations, facilitate chapter-level coordination, and maintain an open channel of communication between the FGFOA Board, the FLC, and local chapter leadership.
- D. Action Plan:
  - 1. Executes and coordinates action plan that includes supporting administrative requirements, offering guidance during leadership transitions, and hosting formal orientation and check-in meetings with chapter presidents.
  - 2. Monitors chapter operations throughout the year, working collaboratively to resolve concerns and provide additional support when needed.
  - 3. Ensures that each Local Chapter is equipped to operate successfully and consistently within the FGFOA framework.

## **II. Membership Structure**

- A. The committee should be composed of at least 8-10 active members plus the chairperson(s).
- B. Members should represent a diverse cross-section of the FGFOA, encompassing state, county, city, special purpose governments, public schools, and other FGFOA representation.
- C. Local Chapter Committee is composed of individuals who are currently serving or have served as officers or directors of FGFOA Local Chapters.
- D. The Chairperson is appointed by the President and serves as overall Committee coordinator. The President may appoint two Co-Chairpersons if the committee's workload is expected to be high.
- E. The Chairperson appoints Vice-Chairperson for subcommittees for each major area of responsibility, if needed.
- F. Each Committee member is assigned one or more Local Chapters to support.
  - 1. Assignments are made to evenly distribute the workload and strengthen relationships between chapters and the broader FGFOA organization.
  - 2. Members are responsible for maintaining consistent communication with their assigned chapters, offering guidance, and identifying any issues or operational needs that may require Committee attention.

## **III. Member Responsibilities**

- A. Chairperson or Co-Chairpersons:
  - 1. Coordinates all major aspects of the Committee including establishing meeting times, chairing Committee meetings, assisting subcommittee chairpersons with coordination of duties and assignments, reporting activities and results to Committee members and providing reports to the FGFOA President and Board of Directors.
  - 2. Reviews and recommends changes to the Committee's purpose, goals, and plan of action as listed in the Committee Manual.
  - 3. Attends FGFOA Board meetings and presents a report on Committee activities at all Board meetings. If the Chairperson or Co-chairperson are unable to attend, the Committee's Board liaison should be notified, and arrangements made for the report to be presented at the Board's meeting.

4. Maintains communication with the Board liaison on committee activities, conference calls, and meetings.
5. Coordinates committee update articles for the FGFOA newsletter.
6. Maintains and updates the Committee's Policies and Procedures Manual.
7. Meets with the incoming Chairperson, or Co-chairpersons, and President to communicate incomplete projects. This meeting should occur before or during the Annual Conference.
8. Informs Committee members of key dates/deadlines.
9. Coordinates with FLC administrative staff to secure Board approval to publish memos and papers, and other administrative assistance.
10. Coordinates all major aspects of the Committee meetings
  - a. Establishes times and place of meeting:
    - i. In person, conference call, Teams, Zoom, Go-To-Meeting, or any other agreed upon method.
    - ii. The FLC can provide meeting space in Orlando.
    - iii. The FLC arranges conference calls and Go-To-Meeting.
  - b. Prepares meeting agenda.
  - c. Ensures meeting minutes are taken.

#### **IV. Timeline:**

- A. Hold organizational meetings at the FGFOA Annual Conference. During this meeting:
  1. Committee reviews its objectives.
  2. Assigns Local Chapters to Committee members.
  3. Confirms the upcoming schedule.
  4. Discusses anticipated issues that may affect chapter operations.
- B. Local Chapter President Meetings
  1. Coordinates and hosts Local Chapter President Orientation by July each year.
  2. Committee holds a minimum of five check-in meetings throughout the year with all Local Chapter Presidents. These meetings provide an opportunity for chapter leadership to share updates, discuss challenges, and receive direction.
  3. Committee members also maintain ongoing communication with their assigned chapters between scheduled meetings.

C. Annual compliance with Financial Reporting

**V. Transition Plan:**

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

**VI. Meetings and Attendance:**

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



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Local Chapters Committee

### Agenda Item

#### 2025-2026 CHAIRPERSON

**Jamie Roberson, CGFO**

Chief Operating Officer of Finance  
Martin County Clerk of the Circuit  
Court & Comptroller  
100 SE Ocean Blvd.  
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#### BOARD LIAISON

Kelly Strickland  
Nicole Gasparri

#### STAFF LIAISON

Jill Walker  
Karen Pastula

**Meeting Date:** January 16, 2026

**Title of Item:** Hillsborough Local Chapter Bylaws

Amendment – Review and Approval

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

The Hillsborough Local Chapter has submitted proposed amendments to its Local Chapter Bylaws for review and approval by the FGFOA Local Chapter Committee. A red-lined version of the proposed bylaw changes is attached for reference. The proposed amendments are intended to clarify governance practices, improve consistency with current operations, and strengthen reporting and record keeping requirements.

The proposed changes are administrative and clarifying in nature and do not materially alter the Chapter's mission or purpose. Key revisions include the timing of officer elections, clarification of officer and director roles, succession and vacancy procedures, and clearer financial reporting and records retention requirements.

A summary of the proposed changes includes:

1. **Article V, Section 2** – Clarifies when elections for new Officers will take place.
2. **Article VII, Section 1** – Renames “President-Elect” to “Vice-President.”
3. **Article VII, Section 2** – Clearly defines Officers and Directors.
4. **Article VII, Section 3** – Cleans up language and clarifies procedures in the event of an officer or director vacancy.
5. **Article XIII, Section 1** – Defines when the annual financial report is to be submitted by the President to the Florida Government Finance Officers Association.
6. **Article XIII, Section 3** – Defines due dates for Treasurer reports and establishes a records retention schedule.

#### **Recommended Action:**

Approve the proposed Hillsborough Local Chapter Bylaws amendments as presented in the attached redlined document.

**Jamie Roberson, CGFO**  
**Local Chapter Committee Chair**

01/02/2026

**Date**

**HILLSBOROUGH CHAPTER BY-LAWS  
FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION**

**ARTICLE I – NAME**

This Chapter of the Florida Government Finance Officers Association (FGFOA) shall be known as the Hillsborough Chapter.

**ARTICLE II – RULE AND REGULATIONS**

The Chapter shall, at all times, be subject to the provisions of the Constitution and By-Laws of the Florida Government Finance Officers Association, and any local chapter requirements contained in the Florida Government Finance Officers Association Policies and Procedures.

**ARTICLE III – The fiscal year for Hillsborough Chapter shall begin on July 1<sup>st</sup> each year and end on June 30<sup>th</sup>.**

**ARTICLE III – PURPOSE**

The purpose of the Chapter shall be to promote the improvement of government financial administration in Florida.

**ARTICLE IV – CHAPTER MEMBERSHIP**

The Chapter membership shall consist of those eligible for membership in the Florida Government Finance Officers Association.

**ARTICLE V – CHAPTER MEETINGS**

Section 1 There shall be at least one meeting each quarter as established by the Board of Directors.

Section 2 The biennial elections ~~meeting for the election of officers~~ shall be held in April, ~~June~~.

Section 3 The Secretary shall, prior to the elections ~~annual meeting~~, mail notices electronically ~~or in writing~~ to all members of the Chapter indicating the time and place of such meeting and the names of the individuals nominated to serve ~~in the committee~~ ~~as officers~~.

Section 4 Six (6) members or ten percent (10%) of the membership entitled to vote, whichever is greater, of the Chapter who are present in person shall constitute a quorum for the transaction of business at any meeting.

**ARTICLE VI – VOTING RIGHTS**

Section 1 The voting rights of the Chapter shall be vested exclusively in active members of the Hillsborough Chapter, as defined by the Constitution and By-Laws of the Florida Government Finance Officers Association and each shall have one vote in determining all questions to be decided by the membership.

Section 2 Associate members, as defined by the Constitution and By-Laws of the Florida Government Officers Association, shall not hold office or chair positions ~~committees~~, although they may serve as members of committees.

**ARTICLE VII – BOARD OF DIRECTORS**

Section 1 The Officers of the Chapter shall be the President, Vice-President-Elect, Treasurer and Secretary.

Revised October 2013

Section 2	Additional members may also be nominated <del>by the Nominating Committee</del> and appointed by the Officers to serve as <del>Standing Committee</del> Chairperson. <del>These Chairperson, other than the Audit Committee Chair,</del> shall be known as Directors and will also serve on the Board <del>along with the Officers</del> . No more than four (4) members may serve from a single government, Constitutional Office, Office of any separately elected official, or special district. <del>The Officers and Directors shall collectively be known as the Board of Directors.</del> The Board of Directors shall consist of no more than seven (7) members, <del>not including the Past President</del> . Members of the Board shall serve without compensation.
Section 3	<del>Once a member has been elected by the membership to an officer position, that officer may, upon completion of the term for which he or she was elected, automatically serve successive terms in the next higher remaining officers' positions. The successive order of officer positions is as follows:</del> <ul style="list-style-type: none"> <li>● President</li> <li>● President Elect</li> <li>● Treasurer</li> <li>● Secretary</li> </ul> In the event of a vacancy in the office of Secretary, Treasurer <del>or Vice-President</del> , the President may fill the vacancy with any eligible member on an interim basis for the remainder of that term of office, or may elect to leave the position vacant until the next <del>election, annual meeting</del> . In the event of a vacancy in either the office of President or <del>Vice-President-elect</del> , the next subordinate officer may move into the vacant position <del>until the next election. Any member having been appointed as an officer on interim basis, must, in order to ascend to the next officer position, be duly elected by the membership at the next annual meeting of the Chapter.</del>
Section 4	Officers <del>and Directors</del> elected <del>at the annual meeting of the Chapter in odd years commencing in 2005</del> may assume their respective office on the following July 1 and may hold office for two years or until the election of their respective successors.
Section 5	<del>The Board of Directors shall have the right and power to appoint a member to the unexpired term of any vacancy occurring on the Board of Directors of the Chapter.</del>
Section 6	Nominations for the Officers and other members of the Board of Directors shall be made <del>by the Hillsborough Chapter members</del> . <del>by the Nominating Committee</del> . Nominations may also be made from the floor.
Section 7	The Board of Directors shall have the power to fix the time and place for each <del>annual meeting and every other</del> meeting of the Chapter.
Section 8	The Board of Directors may meet at such times and places as it may elect.
Section 9	For the transaction of any business by the Board of Directors, at least <del>fifty percent (50%) three (3)</del> of the members of said Board shall be present in person <del>or virtually</del> to constitute a quorum, and the majority vote of the Board members present will decide all issues. No proxy may be voted at any meeting of said Board of Directors.

## ARTICLE VIII – DUTIES OF OFFICERS AND DIRECTORS

Section 1	<u>President:</u> The President shall be the chief elected officer of the Chapter and may call meetings
	Revised October 2013

of the Board of Directors whenever it is deemed necessary. However, the Board shall ~~meet~~<sup>ing</sup> at least once annually. The President shall preside at all meetings of the Chapter. The President shall submit the annual financial report and annual audit report to the Florida Government Finance Officers Association by August 31<sup>th</sup> the following fiscal year. The President

shall enforce the By-Laws of the Chapter and the Constitution and By-Laws established by the Florida Government Finance Officers Association. The President shall keep the Board of Directors of the Florida Government Finance Officers Association fully informed of the affairs of the Chapter. The President shall also consult with the Board of Directors of the Florida Government Finance Officers Association and the Board of Directors of the Chapter, whenever necessary, concerning the business of the Chapter and its activities.

Section 2 Vice-President-Elect: In the absence or inability of the President to act, the Vice-President-Elect shall exercise all powers and perform all of the duties of the President. ~~The Vice-President-Elect shall develop a Chapter budget for the subsequent year for submission to the Board of Directors.~~

Section 3 Treasurer: The Treasurer shall receive and deposit funds and disburse funds as authorized by the Board of Directors. The Treasurer shall be responsible for preparing all necessary financial reports. The Treasurer shall develop a Chapter budget for the subsequent year for submission to the Board of Directors by June 30th.  
~~The Treasurer shall prepare quarterly financial reports and submit them to the Florida Government Finance Officers Association within thirty days following the quarter end.~~ An annual report prepared by the Treasurer covering fiscal matters and activities for the fiscal year ended June 30<sup>th</sup> shall be submitted to the President of the Hillsborough Chapter before July 21<sup>th</sup> of the following fiscal year. The Treasurer will submit the annual fiscal budget to the Board of Directors for a vote by June 30<sup>th</sup>. The annual audit report and the financial reports shall be submitted to the Board of Directors for informational purposes only. ~~The Florida Government Finance Officers Association by August 15<sup>th</sup> the following fiscal year.~~ Historical data, either paper or electronic, must be kept by the Treasurer for at least seven (7) years.

Section 4 Secretary: The Secretary shall keep all correspondence of the Chapter, and minutes of all meetings of the Chapter and the Board of Directors. The Secretary shall coordinate the Chapter election process.

Section 5 Director: Each Director shall assist in the decision making of the Board and will serve as a committee chairperson to the Chapter's standing committees.

Section 6 Active Hillsborough Chapter membership is expected for all Board of Director positions. All Board members are expected to fully participate in the Board meetings and Chapter activities and to complete projects as assigned. If a Board member fails to fulfill his or her responsibilities or fails to attend three (3) consecutive meetings (any venue), he or she will be required to resign from the Board of Directors unless there are extenuating circumstances approved by the majority vote of all members of the Board of Directors.

## ARTICLE IX – FISCAL MATTERS

Section 1 The incoming Board of Directors shall adopt a proposed budget covering the Chapter operations for the subsequent fiscal year beginning July 1<sup>st</sup> and ending the following June 30<sup>th</sup>.

Section 2 Dues and fees for Chapter members shall be set at the discretion of the Chapter Board of Directors.

Section 3 The Board of Directors may establish a fee to cover the costs of any program sponsored by the

organization, along with any corresponding meal charges.

Section 4 The Chapter shall be fully ~~and~~ responsible for its ~~owner~~ financial affairs.

## ARTICLE X – COMMITTEES

Section 1 The President, with the concurrence of other members of the Board of Directors, may appoint such Committees as are necessary for the efficient operation of the Chapter.

### Standing Committees

- a) An Audit Committee of one member ~~who is not an officer or director~~. The audit will be conducted annually within 60 days of the Chapter's fiscal year end.
- b) ~~A Nominating Committee consisting of the President and at least two other members, one of whom is not a director. The President may serve as the Chairman of this committee.~~
- c) A Membership Committee
- d) A Program/Continuing Professional Education Committee.

### Ad Hoc Committee

- a) Other committees as deemed necessary by the Board.

Section 2 Directors shall serve as Committee Chair~~man~~. Chairpersons

Section 3 Membership Committee

- a) The Committee shall be responsible for promoting interest in the Chapter, conducting membership drives and recommending applications for membership.
- b) ~~The Committee shall keep records of pertinent information concerning each current and terminated member of the Chapter.~~

Section 4 Program/Continuing Education Committee

- a) The Committee shall be responsible for recommending and preparing the Chapter programs, obtaining speakers for the programs and maintaining a library of program topics and speakers.
- b) The Committee shall coordinate the reservation process for the Chapter meetings.
- c) ~~The Committee will work with the Career Development Committee of the Florida Government Finance Officers Association in developing continuing professional education seminars and promoting interest in such seminars offered by the Florida Government Finance Officers Association.~~

## ARTICLE XI – AMENDMENTS TO THESE BY-LAWS

Proposed amendments to these By-Laws must be presented to the Hillsborough Chapter Board of Directors for voting on such amendment prior to submitting to the FGFOA Board of Directors for approval. ~~prior to the Chapter membership voting on such amendment~~. The adopted version of the Hillsborough Chapter by-laws shall be sent to the Board of Directors after FGFOA approval.

~~Amendments to the Chapter Bylaws shall be presented to the Florida Government Finance Officers Association Board of Directors for approval prior to the Chapter voting on such amendments. If approved by the Florida Government Finance Officers Association Board of Directors, amendments to these By-Laws may be made by an affirmative vote of a majority of the general membership at any meeting, provided that written notice of the~~

~~proposed amendment changes shall be sent to all active members at least thirty (30) days prior to the meeting.~~



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Local Chapters Committee

### Agenda Item

2025-2026

#### CHAIRPERSON

Jamie Roberson, CGFO

Chief Operating Officer of Finance  
Martin County Clerk of the Circuit  
Court & Comptroller  
100 SE Ocean Blvd.  
Stuart, FL 34994  
(772) 221-7414  
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#### BOARD LIAISON

Kelly Strickland  
Nicole Gasparri

#### STAFF LIAISON

Jill Walker  
Karen Pastula

**Meeting Date: January 16, 2026**

**Title of Item: Local Chapter Banking Transition**

**Executive Summary, Explanation or Background:**

Based on the Local Chapter Committee meeting held on December 8, 2025, the transition of Local Chapter banking services to Capital City Bank continues to progress positively. FGFOA League staff have provided training across all requested functional areas, and feedback from Local Chapters indicates that the transition process is becoming more streamlined and effective.

Several Local Chapters have successfully completed the closure of their former bank accounts, reflecting meaningful progress toward full implementation of the new banking structure. Chapters that have closed their legacy bank accounts include:

- Big Bend
- Space Coast
- Panhandle
- Southwest
- South Florida
- Central Florida
- Nature Coast
- Treasure Coast

Additionally, the revised process approved during prior meetings—whereby Paul and Josh assume responsibility for distributing all monthly banking statements on behalf of each Local Chapter—has proven effective. Centralizing statement distribution has reduced duplication, improved consistency, and alleviated administrative burden at the chapter level. This process has also enhanced oversight and ensured that chapters receive timely and complete financial information.

Overall, the banking transition is proceeding as planned, with continued coordination between Local Chapters, League staff, and Capital City Bank supporting a smooth implementation across the organization.

#### **Recommended Action:**

Accept this report for informational purposes.

**Jamie Roberson, CGFO**  
**Local Chapter Committee Chair**

01/02/2026

**Date**



# Florida Government Finance Officers Association, Inc.

## 2025-2026 Professional Development Committee

### Agenda Item

#### **2025-2026** **CHAIRPERSON**

**Kadem V. Ramirez**  
Chief Financial Officer  
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#### **BOARD LIAISON**

William Spinelli

#### **STAFF LIAISON**

Karen Pastula

**Meeting Date:** January 16, 2026

**Title of Item:** Update on Committee

Mentoring Program Meetup was held on December 17<sup>th</sup> via Teams. Peter Brill was the speaker and presented “Understanding how to work with (and succeed) in an intergenerational work force”. We experienced technical difficulties and lost presentation audio and had to cut it short. We broke out into our sessions with the mentees.

We will be starting the pairings for the January Mentorship Cohort. Three (3) mentees dropped out from the September start. We will repair those mentors with new mentees. Sign up as a mentor is still encouraged. We will start meeting as a committee later in January to revisit committee goals.

**Recommended Action:** None

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*Kadem V. Ramirez*

**Committee Chair**

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*1/5/2026*

**Date**



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## 2025-2026 Technical and Legislative Resources Committee

### Agenda Item

#### 2025-2026 CHAIRPERSON

Ajay Gajjar, CPA, CMA, CTP, CFM,  
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#### BOARD LIAISON

Nicole Jovanovski

#### COMMITTEE CO-CHAIR

Derek Noonan

#### STAFF LIAISON

Jill Walker

**Meeting Date:** January 16, 2026

**Title of Item:** Request for approval to post the 2025 FGFOA Government Resource Manual on FGFOA website

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

The updated FGFOA Government Resources Manual has been finalized and is ready to post on the Technical and Legislative Resources Committee's webpage at: [Technical and Legislative Resources Committee – fgfoa](#)

A redlined version outlining the proposed changes has also been made available as part of this agenda item for review.

#### **Recommended Action:**

Approve posting the FGFOA Government Resource Manual on the Technical and Legislative Resources Committee's webpage.

*Ajay Gajjar*

*December 19, 2025*

**Ajay Gajjar,**  
**Technical and Legislative Resources Committee Chair**

**Date**

Basic **Florida Government Finance**  
**Officers Association**



**Government Resource**  
**Manual**



**Florida Government Finance Officers  
Association**

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Updated November 3, 2025

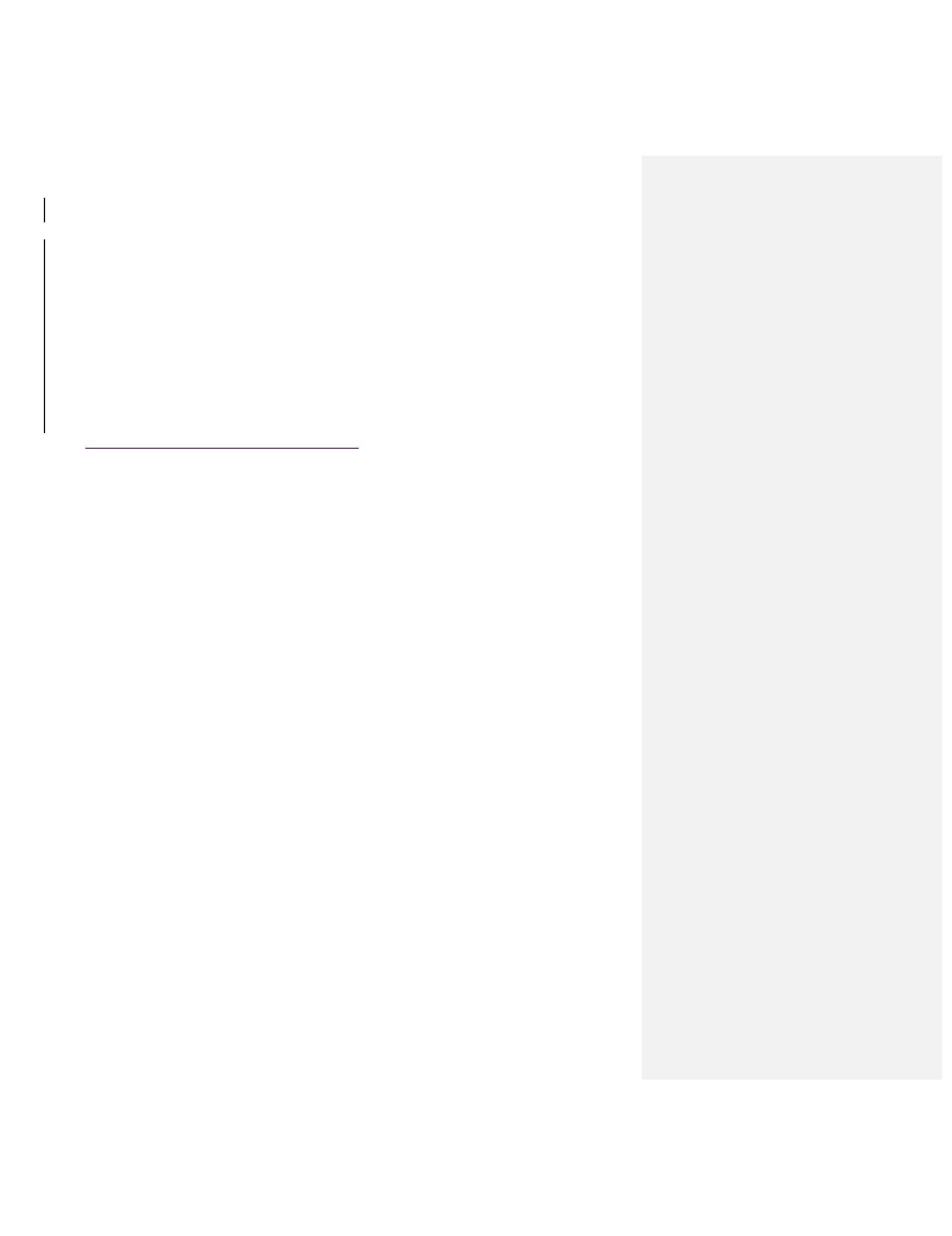
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## Section 1 – Accounting

### Overview

A well-designed and properly maintained accounting system is necessary to be able to provide all data that is needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The official source of GAAP for local governments is the Governmental Accounting Standards Board (GASB). The GASB is an independent, not-for-profit organization that establishes and improves standards of financial accounting for local governments.

In addition, Section [218.33](#), F.S., requires local governments to follow uniform accounting practices and procedures and a uniform chart of accounts as established by the Florida Department of Financial Services (DFS). To this end, DFS drafted the Uniform Accounting System Manual. These requirements are in place to help ensure proper accounting and fiscal management as well as to provide consistency in preparing local government annual financial reports.

In establishing accounting practices and procedures, local governments must comply with Section 218.33(3), F.S., which requires the establishment and maintenance of internal controls designed to:

- o Prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), F.S.
- o Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
- o Support economical and efficient operations.
- o Ensure reliability of financial records and reports.
- o Safeguard assets.

### References

Section [218.33](#), F.S.; Local Government Entities; Establishment of Uniform Fiscal Years and Accounting Practices and Procedures

Uniform Accounting System Manual (DFS Bureau of Financial Reporting – Local Governments Reporting Manuals):

[Uniform Accounting System Manual](#) [Uniform Accounting System Manual](#)

Governmental Accounting Standards Board:

<http://www.gasb.org/>

Government Finance Officers Association: <http://www.gfoa.org/>



## Section 2 – Annual Financial Audit

### Overview

~~Most~~Based upon a certain revenue or expenditure threshold, local governments are required to ~~haveundergo~~ an independent audit of their financial statements ~~performed~~ in accordance with ~~appropriateestablished~~ professional auditing standards. Properly performed audits play a vital role in ~~the public sector by helping to preserveprotecting~~ the integrity of public finance ~~functionoperations~~ and ~~by maintaining~~sustaining citizens' ~~confidence~~trust in their elected leaders~~officials~~

### Requirements

Section ~~218.39~~218.39, F.S., requires that local governments that meet specific criteria outlined in the chapter shall have~~mandates~~ an annual financial audit of its accounts and records completed for local governments, requiring an independent certified public accountant to perform the audit within nine (9) months ~~after~~ of the ~~fiscal year's~~ end of its fiscal year, with specific reporting requirements and provisions for the auditor to report on deteriorating financial conditions. The audit report must include financial statements, internal control reports, and a management letter, and the audited entity must submit a written statement explaining any findings or corrective actions.

The annual audited financial report ~~could~~may also ~~be required~~need to include a "single audit" in accordance with ~~the~~ OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), or ~~as required under~~ Section ~~215.97~~215.97, F.S., and Chapter ~~10.550~~10.550, Rules of the Auditor General. ~~In addition~~Additionally, Section ~~163.387~~163.387, F.S., ~~requires~~mandates separate audits ~~offor~~ for each community redevelopment agency (CRA) with revenues ~~or~~, expenditures ~~and~~, or expenses exceeding \$100,000 ~~during~~ ~~the~~ ~~in~~ a fiscal year. ~~The~~These audits ~~shall~~must be ~~performed~~conducted by an independent certified public accountant in accordance with Section ~~218.39~~218.39, F.S., and Chapter ~~10.550~~10.550, Rules of the Auditor General. ~~At the conclusion~~

~~After completion~~ of the audit, the auditor ~~shall~~must discuss all comments ~~that will be included~~intended for ~~inclusion~~ in the audit report with management, each member of the governing body, and ~~each member of~~ ~~any~~ audit committee ~~charged~~ with ~~governance~~responsible for oversight. ~~Additionally, the auditor is required to report any~~ identified instances of non-compliance or deficiencies in internal controls.

The local government's response to the audit findings, including corrective action to be taken, must be filed with the local government's governing body within thirty (30) days after delivery of the audit findings. ~~In addition, the audit findings and responses must be incorporated in the audit report package and submitted to the Auditor General within forty-five (45) days after the delivery of the audit report to the local government's governing body, but no later than nine (9) months after the end of the fiscal year.~~

Chapter 10.550~~10.550~~, *Rules of the Auditor General*, requires the management letter to include, among other things, the following:

(1) For counties as a whole, municipalities, and special districts:

- A statement describing the results of the auditor's determination as to whether or not the local governmental entity met one or more of the conditions described in Section 218.503(1)~~218.503(1)~~, F.S., and identification of the specific condition(s) met.

~~The following information regarding the auditor's application of financial condition assessment procedures:~~

- A statement that the auditor applied financial condition assessment procedures.
- If a deteriorating financial condition(s) is noted, a statement that the local governmental entity's financial condition is deteriorating and a description of conditions causing the auditor to make this conclusion. If the auditor reported that the local governmental entity met one or more of the conditions specified in Section 218.503(1), F.S., this statement shall indicate whether such condition(s) resulted from a deteriorating financial condition(s).

➤ If appropriate, a statement indicating the failure of a special district that is a component unit of a county, municipality, or special district to provide the financial information necessary to a proper reporting of the component unit within the audited financial statements of the county, municipality, or special district. (Section 218.39(3)(b), (Section 218.39(3)(b), F.S.)

(2) For water management districts:

- A statement describing the results of the auditor's determination as to whether or not the district provided monthly financial statements to its governing board and posted the monthly financial statements on its web site (See Sections 215.985(11) 215.985(11) and 373.536(4)(e) 373.536(4)(e), F.S.).
- A statement describing the results of the auditor's determination as to whether or not the district provided a link on its Web site to the DFS' web site to allow viewing of the district's annual financial report (See Section 218.32(1)(g) 218.32(1)(g), F.S.).
- A statement describing the results of the auditor's determination as to whether or not the district posted its tentative and final budgets on its Web site (See Section 373.536(5)(d) 373.536(5)(d) and Section (6)(d), F.S.).

(3) For special districts, data required pursuant to Sections 218.32(1)(e) and 218.39(3)(a), F.S. (See Chapter 10.554(1)(i)(6)-(8), Rules of the Auditor General).

(3) For counties as a whole, municipalities, and dependent special districts:

- A statement as to whether or not a property assessed clean energy (PACE) program that finances qualifying improvements authorized pursuant to Sections 163.081 or 163.082, F.S., operated within the county, municipality, or dependent special district geographical boundaries during the fiscal year under audit, regardless of whether any new financing arrangements were initiated during the period under audit or whether only preexisting financing arrangements were administered.
- If a PACE program was operating within the geographical area of the county, municipality, or dependent special district during the period under audit, a list of all program administrators and third-party administrators that administered the program.
- The full legal names and contact information of each such program administrator and third-party administrator.

(4) For special districts, data required pursuant to Sections 218.32(1)(e) and 218.39(3)(a), F.S. (See Rule 10.554(1)(i)(6)-(8), Rules of the Auditor General).

Additionally, Chapter 10.55010.550, *Rules of the Auditor General*, requires the scope of the financial audit to include an examination pursuant to the American Institute of Certified Public Accountants (AICPA) *Professional Standards*, AT-C Section 315, promulgated by the AICPA, to determine the following, as applicable:

- For all local governmental entities, a determination of the entity's compliance with the requirements of Section 218.415218.415, F.S.
- For counties that received E911 funds, a determination that all E911 fee revenues, interest, and E911 grant funding were used for payment of authorized expenditures, as specified in Section 365.172(10)365.172(10), F.S., and as specified in the E911 Board grant and special disbursement programs (See Section 365.173(2)(d), F.S.).

➤ For ~~clerks~~Clerks of the ~~courts~~Courts, a determination of the ~~clerk's~~Clerk's compliance with the requirements of Sections ~~28.35~~28.35 and ~~28.36~~28.36, F.S.

➤ For ~~clerks~~Clerks of the ~~courts~~Courts, a determination of the ~~clerk's~~Clerk's compliance with ~~61.181~~61.181, F.S.

➤ For local governmental entities that received or expended funds related to the Deepwater Horizon oil spill, that are not Federal awards audited as major programs or State financial assistance audited as major projects: a determination of the entity's compliance with Federal and State laws, rules, regulations, contracts, or grant agreements related to the receipt and expenditure of the funds (See Section ~~288.8018(1), F.S.~~288.8018(1), F.S.).

➤ For CRAs, with revenues or a total of expenditures and expenses in excess of \$100,000, a determination that the CRA complied with Sections ~~163.387(6)~~163.387(6) and ~~(7)~~(7), F.S.

Finally, ~~the~~The scope of the financial audit shall also include a report that includes an opinion (or disclaimer of opinion) as to whether any supplementary information, including the schedule of receipts and expenditures related to the Deepwater Horizon oil spill funds, is presented fairly in all material respects in relation to the financial statements taken as a whole. The report shall be prepared in accordance with AICPA *Professional Standards*, AU-C Section 725, promulgated by the AICPA.

## Audit Filing Requirements

The following audit report filing requirements apply:

- Department of Financial Services (DFS) filing requirements:
  - ~~Each~~Section 218.32(1)(c), F.S., requires each regional planning council created under Section ~~186.504~~186.504, F.S., each local government finance commission, board, or council, and each municipal power corporation created as a separate legal or administrative entity by interlocal agreement under Section ~~163.01(7)~~163.01(7), F.S., ~~shall~~to submit to the ~~department~~DFS a copy of its audit report and an annual financial report for the previous fiscal year in a format prescribed by the ~~department~~DFS.
  - Section ~~163.387(8)(c), 163.387(8)(c), F.S.~~163.387(8)(c), 163.387(8)(c), F.S. requires that audit reports for CRA audits conducted pursuant to that section be filed with the DFS.
- Auditor General filing requirements:
  - Each county, municipality, and special district required to obtain an audit pursuant to Section ~~218.39~~218.39, F.S., is required to file its audit report with the Auditor General.

- Any CRA required to obtain an audit pursuant to Section [163.387](#), F.S., is required to file its audit report with the Auditor General.

- The audit reports referenced above are required to be submitted within 45 days of delivery of the audit report to the entity's governing body or 9nine months after the end of the entity's fiscal year, whichever occurs first. It should also be noted that, although the Federal Office of Management and Budget, the Government Finance Officers Association, Inc. (GFOA), and other organizations may occasionally extend their filing deadlines, insofar as the State of Florida's audit deadlines are established by statuesFlorida Statutes, those filing extensions **do not** apply to filing deadlines contained in Florida StatuesStatutes.
- Pursuant to Section 163.371(2)163.371(2), F.S., a CRA is required to file an annual report with the county or municipality that created the agency. This annual report is due by March 31 of each year and the required content is described in Sections 163.371(2)(a)-(c), F.S.
- Further, it should be noted that other entities, such as grantors and creditors, may impose additional audit report filing requirements.

### **Auditor Selection Process**

Section 218.391, F.S., requires specific procedures to be followed by local governments with respect to selecting an auditor to conduct the annual financial audit required by Section 218.39, F.S. The local government must establish an auditor selection committee to assist in the selection process.

Auditor selection committee composition requirements:

- For counties, the committee must, at a minimum, consist of each elected county officer, or their respective designees, and one member of the Board of County Commissioners.
- For municipalities and special districts, the committee must have at least three members, and at least one member must be a member of the governing body, who shall serve as committee chair.
- No employee, chief executive officer, or chief financial officer may serve as a committee voting member; however, they may serve in an advisory capacity.

In addition, the GFOA, in its best practices, has recommended the following for audit committees, which may also apply to auditor selection committees:

- All members should possess or obtain a basic understanding of governmental financial reporting and auditing.
- The committee should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose.

### Considering

Recognizing that smaller local governments may ~~experience difficulty~~face challenges in ~~obtaining~~finding individuals with the ~~necessary~~required experience in governmental financial reporting and auditing, ~~there is a small government consideration noted in~~ the Auditor Selection Guidelines, accessible on the Auditor General's web site. ~~The website include a small government consideration is. This suggests that the smaller government might consider consulting governments may consult with nearby~~ larger governments ~~in the area to identify employees or consultants of those governments who might be willing to work with~~could assist their audit committee.

The auditor selection committee shall perform the following functions:

- Establish factors to be used in the evaluation of audit services.
- Publicly announce requests for proposals.
- Provide interested firms with requests for proposals.
- Evaluate proposals provided by qualified firms.
- Rank and recommend in order of preference to the local government's governing body no fewer than three (3) firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

If compensation is not ~~one of the factors used~~considered by the audit committee in ~~the evaluation of evaluating~~ proposals, the governing body shall first negotiate a contract with the firm ranked first. ~~If the governing body is unable to negotiate. If a satisfactory contract with that firm cannot be reached,~~ negotiations with that firm shall be formally terminated, and ~~the governing body discussions shall undertake negotiations begin~~ with the second-ranked firm. ~~If negotiations fail with the second-ranked firm, negotiations fail, they shall then be terminated with that firm, and undertaken negotiations shall proceed~~ with the third-ranked firm. ~~Negotiations with the other firms shall be undertaken, continuing in the same manner, with subsequent firms as necessary.~~ If compensation is ~~one of the factors used by the audit committee a factor~~ in the evaluation ~~of~~ proposals, the governing body shall select the highest ranked qualified firm ~~or~~.

Section 218.391(9), F.S., states that "If a local government fails to select the auditor in accordance with the requirements of Sections 218.391(3)-(6), F.S., the local government must document the reasons again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for not selecting the highest ranked qualified firm subsequent fiscal years."

### **References**

Section 163.387~~163.387~~, F.S., Redevelopment Trust Fund

Section 215.97, F.S., Florida Single Audit Act

Section 218.322~~218.32~~, F.S., Annual Financial Reports; Local Governmental Entities

Section [218.39](#), F.S.<sub>7,11</sub> Annual Financial Audit Reports

Section [218.391](#), F.S.<sub>7,11</sub> Auditor Selection Procedures

Section [218.503](#), F.S.<sub>7,11</sub> Determination of Financial Emergency

Chapter 10.550, *Rules of the Auditor General; Local Government Entity Audits:*  
[https://flauditor.gov/pages/pdf\\_files/10\\_550.pdf](https://flauditor.gov/pages/pdf_files/10_550.pdf)

Auditor Selection Guidelines:  
[https://flauditor.gov/pages/pdf\\_files/auditor%20selection%20guidance.pdf](https://flauditor.gov/pages/pdf_files/auditor%20selection%20guidance.pdf)

OMB Circulars:  
<https://www.whitehouse.gov/omb/information-for-agencies/circulars/>

Chapter 10.550, *Rules of the Auditor General; Local Government Entity Audits*

Auditor Selection and Auditor Section Committee Guidance

OMB Circulars: <https://www.whitehouse.gov/omb/information-for-agencies/circulars/>

Government Finance Officers Association: <http://www.gfoa.org/>

## Section 3 – Annual Financial Reporting

### Overview

Local governments are accountable for the manner in which they spend public funds. Annual financial reporting is one method of demonstrating accountability. Two types of local government annual financial reporting are the State Annual Financial Report (AFR) and the Annual Comprehensive Financial Report (ACFR).

### State Annual Financial Report

Section 218.32, F.S., requires each local government that is determined to be a reporting entity, as defined by GAAP, to submit to the DFS an AFR in a format prescribed by the DFS. The AFR and the local government's annual audit report must be sent to the DFS within forty-five (45) days after the completion of the audit report, but no later than nine

(9) months after the end of the fiscal year. In the event that the local government is not required to have an annual audit in accordance with, Section 218.39 218.39, F.S., the AFR must be submitted to DFS no later than nine (9) months after the end of the fiscal year. In addition, each local governmental entity's website must provide a link to the DFS's web site to view the entity's AFR. If the local governmental entity does not have an official website, the county government's web site must provide the required link for the local governmental entity.

In addition, Section, 218.32(1)(e)218.32(1)(c), F.S., requires each regional planning council created under Section 196.504186.504, F.S., each local government finance commission, board, or council, and each municipal power corporation created as a separate legal or administrative entity by interlocal agreement under Section 163.01(7)163.01(7), F.S., to submit to the ~~department~~DFS a copy of its audit report and an AFR for the previous fiscal year in a format prescribed by ~~the department~~. Further, Section 163.387(8)(e), F.S., requires that ~~audit reports for CRA audits conducted pursuant to that section be filed with the DFS~~.

~~Chapter 2018-102, Laws of Florida, amended Section 218.32, F.S., to require the DFS to hire a contractor to build one or more extensible Business Reporting Language (XBRL) taxonomies suitable for state, county, municipal, and special district financial filings and to create a software tool that enables financial statement filers to easily create XBRL documents consistent with such taxonomies.~~

For fiscal years ending on or after September 1, 2022, local governments are to report financial data required by Section 218.32, F.S., using XBRL (eXtensible Business Reporting Language). The DFS Division of Accounting & Auditing has partnered with the Office of Information Technology to build the new Florida Open Financial Statement System. Local governments have the option to provide their financial data in the same manner they currently utilize, where it will be

tagged and converted into XBRL format for their validation and submission, or they may choose to submit an XBRL instance. Updates may be found at the Florida Department of Financial Services [website \(see LOGERx\)](#), [website \(see LOGERx\)](#), [Annual Comprehensive Financial Report](#)

### Annual Comprehensive Financial Report

Section [218.39](#), F.S., requires that local governments that meet specific criteria outlined in the chapter shall have an annual financial audit of its accounts and records completed within nine months after the end of its fiscal year. However, the GFOA recommends that an ACFR be issued as a best practice for financial reporting. The ACFR expands upon the basic financial statements that are required by GAAP by including additional financial information broken down into three sections: Introductory, Financial, and Statistical. The Introductory Section provides general information on the government's structure, services, and environment. The Financial Section includes the basic financial statements, notes, and Management's Discussion and Analysis, as well as additional information on all individual funds not reported in the basic financial statements. The Statistical Section provides trend data and non-financial information that assists in the assessment of the government's financial condition. ACFR requirements are codified in the GASB Codification as Section 2200. Governments that participate in the Certificate of Achievement for Excellence in Financial Reporting Program are asked to submit their reports within six months of the end of the fiscal year. The GFOA's review process typically requires an additional four to six months.

The GFOA maintains a Certificate of Achievement for Excellence in Financial Reporting Program designed to encourage and assist local governments to go beyond the minimum requirements of GAAP to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure. Reports submitted to the GFOA for this certificate are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which is comprised of individuals with expertise in public sector financial reporting. The certificate of achievement is generally regarded as the highest form of recognition in local government financial reporting and can be viewed as a positive factor by credit rating agencies and others interested in the professionalism of governmental finance.

### **Other Financial Reporting Requirements**

Additional financial reporting requirements for Florida local government entities have been statutorily established and have been summarized by the Joint Legislative Auditing Committee (JLAC) in its Calendar of Financial Reporting Requirements.

### **Popular Annual Financial Report**

The GFOA established the Popular Annual Financial Reporting Awards Program (PAFR Program) in 1991 to encourage and assist state and local governments to extract information from their ACFR to produce

high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general

public and other interested parties without a background in public finance and then to recognize individual governments that are successful in achieving that goal. Although the preparation of a PAFR is optional, those PAFR's submitted to the PAFR Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in governmental accounting and financial reporting and may be eligible for an award by the GFOA.

## References

Section [163.387](#) Section [163.387](#), F.S.; Redevelopment Trust Fund

Section [218.32](#), F.S.; Annual Financial Report; Local Government Entities

Section [218.39](#), F.S.; Annual Financial Audit Reports

Florida Department of Financial Services: <https://www.myfloridacfo.com/division/aa/local-governments>  
<https://www.myfloridacfo.com/division/aa/local-governments>

Government Finance Officers Association: <http://www.gfoa.org/>

Governmental Accounting, Auditing, and Financial Reporting (Blue Book) by Stephen J. Gauthier: <https://www.gfoa.org/blue-book>  
<http://www.gfoa.org/>

Calendar of Financial Reporting Requirements (JLAC):  
<http://www.leg.state.fl.us/Data/Committees/Joint/JCLA/Financial%20Reporting%20Requirements.pdf>

[https://www.leg.state.fl.us/Data/Committees/Joint/JCLA/Financial Reporting Requirements 2025.pdf](https://www.leg.state.fl.us/Data/Committees/Joint/JCLA/Financial%20Reporting%20Requirements.pdf)

## Section 4 – Budgeting

### Overview

Budgeting is one of the most important activities undertaken by governments. The budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The budget serves as the primary tool in allocating financial resources to programs and services. This process should involve all stakeholders – elected officials, governmental administrators, employees, citizen groups, and business leaders, and reflect their overall needs and priorities. A budget process that is well integrated with the other activities of the government and involves those stakeholders will lead to a more efficient and accepted government. Specifically, the budget can serve as a policy making tool, a management tool, a financial tool, and a communication tool. The end result should be a balanced budget that has been well planned and communicated among all stakeholders.

A brief description of the budget cycle is as follows:

- Input:
  - Elected and appointed officials gather information from citizens, taxpayers, and other sources about financial and non-financial priorities.
  - Officials meet with staff and convey the goals, objectives, priorities, and concerns that will guide the development of the budget.
- Preparation:
  - Revenues are estimated to determine what financial resources will be available to fund operations.
  - Expenditure requests and forecasts are prepared by the departments.
  - The chief administrator submits a proposed budget that reflects the community needs and desires to the local government governing body for review.
- Adoption:
  - The governing body reviews the proposed budget.
    - Changes are made according to the governing body's recommendations and
    - public comments.
  - The proposed budget is approved by the governing body.
  - The budget is adopted.
- Implementation:
  - Revenues are collected and expenditures are incurred in accordance with the budget.
  - The budget may be modified or amended by approval from the governing body in accordance with procedures established by state law.

➤ Evaluation:

- Internal reports may be prepared as needed for financial data, as well as for performance measurement.
- Other evaluations are done through internal audits, performance audits, and external audits.

## Requirements

Section [166.241](#), F.S., (Municipalities) and Sections [129.03 – .06](#), F.S., (Counties) provide specific requirements for local governments to follow when adopting annual budgets. Some of those requirements are as follows:

- The local government's budget must be adopted by resolution or ordinance, unless otherwise specified in the local government's charter.
- The amount available from taxation and other sources, including ~~amounts carried over~~  
balance brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.
- ~~The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, unless otherwise specified in the local government's charter. Counties are required to follow specific advertising requirements (Section [129.06](#), F.S.) with respect to the adoption of budget amendments.~~
- At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under Section [218.32\(1\)](#), F.S.
- The tentative budget must be posted to the local government's official website at least two days before the first budget hearing at which the tentative budget is approved. The final adopted budget must be posted to the local government's official website within 30 days after adoption. For municipalities, if the municipality does not operate an official website, the municipality must transmit the tentative and final budgets to the manager or administrator of the county or counties in which the municipality is located.
- If the tentative budget of a municipality contains a funding reduction to the operating budget of the municipal law enforcement agency of more than 5 percent compared to the current fiscal year's approved operating budget, the state attorney for the judicial circuit in which the municipality is located or a member of the governing body may file a petition with the Division of Administrative Hearings pursuant to Section [120.569](#), F.S., requesting a hearing to challenge the reduction in the municipal law enforcement agency's proposed operating budget.

- The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, unless otherwise specified in the local government's charter. Counties are required to follow specific advertising requirements (Section 129.06, F.S.) with respect to the adoption of budget amendments.

Section [189.016](#), F.S., provides specific requirements for special districts. Some of those requirements are as follows:

- The special district's budget must be adopted by resolution. This requirement does not apply to water management districts as defined in Section [373.019](#)~~373.019~~, F.S. Water management districts must comply with the budget requirements in Section [373.536](#)~~373.536~~, F.S.
- The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total ~~of~~ appropriations for expenditures and reserves. This requirement does not apply to water management districts as defined in Section [373.019](#), F.S.~~373.019~~, F.S. Water management districts must comply with the budget requirements in Section [373.536](#), F.S.

➤ At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit, which are at least at the level of detail required for the AFR under Section 218.32(1), 218.32(1), F.S. The adopted budget must regulate expenditures of the special district, and an officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget. This requirement does not apply to water management districts as defined in Section 373.019 373.019, F.S. Water management districts must comply with the budget requirements in Section 373.536 373.536, F.S.

➤ The tentative budget must be posted on the special district's official website at least 2 days before the first budget hearing and must remain on the website for at least 45 days. The final adopted budget must be posted on the special district's official website within 30 days after adoption and must remain on the website for at least 2 years. All special districts are required to maintain an official website (See Section 189.069 189.069, F.S.). This subsection does not apply to water management districts as defined in Section 373.019, F.S. Water management districts must comply with the budget requirements in Section 373.536, F.S.

➤ The proposed budget ~~offor~~ a dependent special district must be contained within the general budget of the local governing authority to which it is dependent and be clearly stated as the budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The dependent district must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.

➤ The governing body of each special district at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year under certain circumstances. If the governing body of a special district amends the budget, the adopted amendment must be posted on the official web site of the special district within five days after adoption. If the special district does not operate an official web site, the special district must, within a reasonable period of time, transmit the adopted amendment to the manager or administrator of the local general-purpose government or governing authority, who shall post the adopted amendment on the web site of the local general-purpose government or governing authority. Chapter 200, F.S., and the Truth-in-Millage (TRIM) guidelines promulgated by the Florida Department of Revenue-(DOR) outline specific requirements that local governments must follow with respect to adopting property tax rates and budgets. Some of the key requirements are as follows:

- Specific timetables with respect to the noticing of the local Property Appraiser's office for the adoption of the ad valorem millage rate and budget; the scheduling of the tentative and final millage rate/budget public hearings and the respective advertising of the public hearings.
- The preparation of specific forms, which must be sent to the local Property Appraiser's, Tax Collector's offices, and the DOR.

- The placement of specific advertisements, which are uniform throughout the state based on the local government's situation.
- Section 17 – Reporting Requirements provides further information and a link to the Office of Economic and Demographic Research (EDR) calendar for specific reporting dates.

### **Annual Budget Document**

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

### **References**

Section [129.03](#), F.S.; Preparation and Adoption of Budget

Section [129.06129.06](#), F.S.; Execution and Amendment of Budget

Section [166.241](#), F.S.; Fiscal Years, Appropriations, Budgets, and Budget Amendments

Section [189.016189.016](#), F.S.; Reports, Budgets, Audits

Section [373.019](#), F.S.; Water Management Districts

Chapter [200](#), F.S.; Determination of Millage

Florida Department of Revenue TRIM Resources page:

<https://floridarevenue.com/property/pages/trim.aspx>

<https://floridarevenue.com/property/pages/trim.aspx>

Office of Economic and Demographic Research: <http://edr.state.fl.us><http://edr.state.fl.us>

## Section 5 – Capital Assets

### Overview

Generally, capital assets are typically represent the largest asset category of a local government. Capital assets are governments. These include both tangible and intangible assets acquired for operational use in operations that will benefit the local government for more than provided benefits beyond a single fiscal period. Typically, common examples of capital assets include land, land improvements, construction-in-progress, infrastructure/improvements, buildings, furniture, motor vehicles, audio-visual, and software. As a general rule, generally, local governments should report only those capital assets that they own. For financed purchases, although title to the financed asset does not pass to the lessee until the end of the lease term, the lessee does assume the risk of ownership. Therefore, it is reported as a financed purchase obligation.

### Statutory Requirements

Chapter 274, F.S., governs the administration of tangible personal property owned by certain local governments. Section 274.01, F.S., defines "governmental units" for purposes of the requirements as the governing board, commission or authority of a county or taxing district of the state or the sheriff of the county. Section 274.02, F.S., defines "property" as fixtures and other tangible personal property of a non-consumable nature and requires the State's Chief Financial Officer to establish, by rule, the requirements for the recording of property. DFS Rule 69I-73, Florida Administrative Code, prescribes requirements for recording and inventorying tangible personal property, marking of property items, and disposing of property items.

### Capital Asset Valuation

Capital assets should be reported at their historical cost, which can include: (1) all charges All costs necessary to place the asset in its intended location (for example, e.g., freight); (2) all charges All costs necessary to prepare the asset for use in its intended condition for use (for example, e.g., installation or site preparation); and, (3) subsequent additions or improvements that enhance the asset's functionality or extends its expected useful life. Expenditures for repairs Routine repair and maintenance costs are generally not included in typically excluded from historical cost. If historical cost information is not available, estimated historical cost may be used. Donated capital assets should be reported at their acquisition value on the date as of the donation is made. Typically, Examples of donated capital assets include land, buildings, furniture, fixtures, and equipment.

### **Capital Asset Capitalization and Accountability**

Any asset that benefits more than one fiscal period/year potentially could be classified as a capital asset. As a practical matter, not all items that meet the definition of a capital asset should be capitalized for reporting purposes. Local government officials should establish a dollar value or capitalization threshold that capital assets must exceed if they are to be capitalized. Other considerations, as recommended by the GFOA, include:

➤ Items capitalized should have an estimated useful life of at least two years from the date of acquisition.

➤ Capitalization thresholds are best applied to individual items rather than to groups of similar items unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., books of a library district).

➤ Capitalization thresholds should not be set at less than \$5,000 for any individual item. Governments that are recipients of federal awards should be aware of federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts (currently \$5,000) for purposes of federal reimbursement.

When capital assets are not capitalized, governments should still ensure that adequate control and accountability is maintained, especially in certain circumstances, such as:

➤ For those local governments subject to Chapter [274274](#), F.S., and DFS Rules, tangible personal property with a value or cost of \$5,000 or more and a projected useful life of one year is required to be recorded for inventory purposes.

➤ Attractive items with a value or cost less than \$5,000 shall be recorded in the local government's financial system as property for inventory purposes.

➤ Attractive items require special attention, because they ~~either~~:

- Pose a risk to public safety and could be the source of potential liability.
- Are assets that must be accounted for pursuant to a legal or contractual provision.
- Are assets that are easily transportable and readily marketable or easily diverted to personal use.

Many governments use a perpetual inventory system to maintain effective control over capital assets. Such a system is constantly updated for additions and deletions of the capital assets inventory. Periodic verification is still required to ensure adequate control and accuracy of the government's inventory. GFOA recommends that governments inventory its tangible capital assets, at least on a test basis, no less than every five years. For those local governments subject to Chapter [274](#), F.S., and DFS Rules, an inventory is required for property with a cost or value of \$5,000 annually or whenever there is a change in custody.

### **Capital Asset Maintenance and Replacement**

Local governments should establish a system for assessing the condition of capital assets and develop a plan and budget for capital asset maintenance and replacement. Assessing the condition of capital assets can be done in conjunction with the inventory process. GFOA

issued best practice recommendations for this process in its *Capital Asset Assessment, Maintenance and Replacement Policy* (see link in reference section).

## Depreciation

Depreciation is the systematic and rational allocation of the cost of a capital asset over its estimated useful life. Land and construction-in-progress are typically not depreciated. Local government officials need to establish ~~thea~~ useful life and depreciation method for each class of capital asset. Straight-line depreciation is the most common method. The composite depreciation method is applied to a certain type of capital asset rather than to an individual capital asset.

Past experience should be used to determine the estimated useful life of an asset. When the government has no past experience to rely upon, the experiences of other governments can be useful. However, when depending on others' experiences, the government should take into consideration differences in quality of materials that comprise the asset, differences in the extent of use or the intended uses of the asset, and environmental differences between assets held by others and those acquired by the government. Once established, estimated useful lives should be periodically compared to actual experiences to make adjustments as necessary.

## Capital Assets Reporting

GASB Statement No. 34, requires capital assets to be reported on the government-wide Statement of Net Position and in the Notes to Financial Statements. Each local government must make four distinctions:

- Capital assets related to governmental activities that must be reported separately from those related to business-type activities.
- Different major classes of capital assets.
- Capital assets that are not being depreciated.
- Accumulated depreciation that must be reported separately for each major class of depreciable capital assets.

In addition, the following must also be reported:

- The historical cost of capital assets (or their fair value at the time of donation).
- Accumulated depreciation.
- Additions during the period.
- Deletions during the period.

The format of the disclosure must demonstrate the change between the beginning and ending book values.

## References

Florida Department of Financial Services, Bureau of Local Government:

<https://www.myfloridacfo.com/division/aa/local-governments>

<https://www.myfloridacfo.com/division/aa/local-governments>

Chapter 274, F.S.; Tangible Personal Property Owned by Local Governments:  
[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0200-0299/0274/0274ContentsIndex.html&StatuteYear=2022&Title=%2D%3E2022%2D%3EChapter%20274](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0274/0274ContentsIndex.html&StatuteYear=2022&Title=%2D%3E2022%2D%3EChapter%20274)

Chapter 274, F.S.; Tangible Personal Property Owned by Local Governments:  
[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0200-0299/0274/0274ContentsIndex.html&StatuteYear=2022&Title=%2D%3E2022%2D%3EChapter%20274](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0274/0274ContentsIndex.html&StatuteYear=2022&Title=%2D%3E2022%2D%3EChapter%20274)

Florida Department of Financial Services Rule 69I-73 Tangible Personal Property Owned by Local Governments, Florida Administrative Code:

<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-73>  
<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-73>

GASB Implementation Guide No. 2021-1

GASB Implementation Guide No. 2021-1

Governmental Accounting, Auditing, and Financial Reporting (Blue Book) by Stephen J. Gauthier:  
<http://www.gfoa.org/> <http://www.gfoa.org/>

GFOA Best Practices and Advisories:

- Establishing Appropriate Capitalization Thresholds for Capital Assets:  
<https://www.gfoa.org/materials/capitalization-thresholds-capital-assets>  
➤ <https://www.gfoa.org/materials/capitalization-thresholds-capital-assets>
- Establishing the Estimated Useful Lives of Capital Assets:  
<https://www.gfoa.org/materials/estimated-useful-lives-capital-assets>  
➤ <https://www.gfoa.org/materials/estimated-useful-lives-capital-assets>
- Ensuring Control over Noncapitalized Items: <https://www.gfoa.org/materials/control-over-items-that-are-not-capitalized>  
<https://www.gfoa.org/materials/control-over-items-that-are-not-capitalized>  
➤ Capital Asset Assessment, Maintenance and Replacement Policy:  
<https://www.gfoa.org/materials/capital-asset-management>  
<https://www.gfoa.org/materials/capital-asset-management>
- The Need for Periodic Inventories of Tangible Capital Assets:  
<https://www.gfoa.org/materials/inventories-tangible-capital-assets>  
➤ <https://www.gfoa.org/materials/inventories-tangible-capital-assets>

➤○ *Role of the Finance Director in Capital Asset Management:*

<https://www.gfoa.org/materials/role-of-the-finance-director-in-capital-asset-management>

<https://www.gfoa.org/materials/role-of-the-finance-director-in-capital-asset-management>

○ *Capital Project Monitoring and Reporting:* <https://www.gfoa.org/materials/capital-project-monitoring-and-reporting>

➤ <https://www.gfoa.org/materials/capital-project-monitoring-and-reporting>

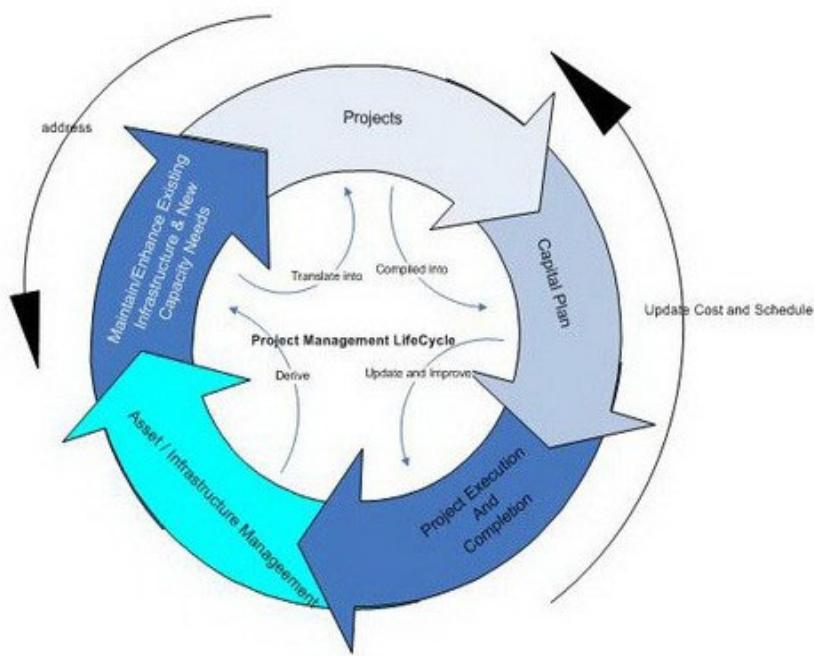
➤○ *Financial Policy Examples – Capital Asset Management:*

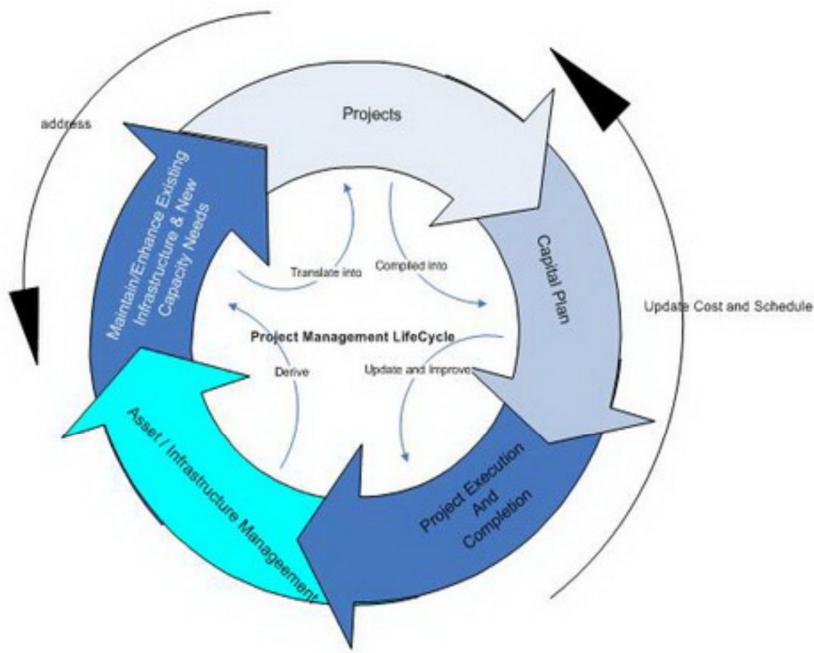
<https://www.gfoa.org/materials/capital-asset-management>

<https://www.gfoa.org/materials/capital-asset-management>

## Section 6 – Capital Planning

### The Capital Planning Cycle:





Capital Planning prevents scarce resources from being consumed in reaction to crises and provides for critical facilities, infrastructure, and equipment to be replaced as they deteriorate during normal use. The Capital Planning Process helps local officials think through complex infrastructure development and financial decisions, which could avert expensive mistakes that frequently result from crisis management. Lenders and bond raters expect local governments to ensure that inherited assets from prior administrations are preserved or replaced in a timely manner.

### Capital Planning Process

Local governments commonly adopt a 5-year Capital Improvement Plan (CIP) for proposed projects with costs totaling at least \$5,000 ([some governments have moved the threshold to \\$10,000](#)) that have useful lives of more than one year. This CIP is typically updated annually during the local government's annual budgeting process. Major elements under consideration of the CIP process are:

(1)-conducting an inventory of present physical assets (often generated by the Finance Department, physically verified/confirmed by all departments); (2) the completion of an asset maintenance and replacement schedule submitted by each operating department requesting capital items to be included in the budget; and (3) a project ~~time table~~timetable containing project requests for future needs.

The Finance Department will then consolidate all requests filed by all departments under the CIP by completing a prescribed financial analysis of historical revenues and expenditures to evaluate all CIP proposals, and at the same time, correlate these proposals to pre-approved documents and ordinances (e.g., for compliance with the approved Comprehensive Plan). Priority rankings of proposed CIP projects are determined through special meetings among executive members of the local government.

### **Common Projects Included in the CIP**

Under the classification of Infrastructure, the most commonly proposed ~~CIP's~~CIPs would be roads, sewers, storm sewers, sidewalks, bridges, ~~curb~~curbs and ~~gutter~~street light~~gutters~~, streetlights, and other utilities that the local government owns and operates. Projects that fall under the ~~Buildings~~buildings category would be: administration buildings, libraries, museums, treatment plants, civic centers, and public swimming pools. Under Equipment would be fire trucks, police cruisers, generators, and IT equipment. Land would include parks, gardens, tree nurseries, waterfronts, industrial park land, and easements.

### **Funding Capital Projects**

Funding for capital projects could come from various sources, including the general fund or general revenue, enterprise funds, grants (possibly with matching requirements), debt proceeds (general obligation or revenue bonds), special taxes or assessments, or impact or user fees.

### **References**

GASB Statement No. 34: <http://www.gasb.org/>

GFOA Best Practice – Capital Project Budget | Government Finance Officers Association:  
<https://www.gfoa.org/best-practices>  
<https://www.gfoa.org/best-practices>

GFOA Financial Policy Examples – Capital Asset Management:  
<https://www.gfoa.org/materials/capital-planning-policies>  
<https://www.gfoa.org/materials/capital-planning-policies>

## Section 7 – Cash Management and Investing

### Overview

Pursuant to Section 280.03280.03, F.S., all public deposits must be deposited in a qualified public depository (QPD). The term “public deposits,” which is defined by Section 280.02280.02(23), F.S., includes time deposit accounts, demand deposit accounts, and nonnegotiable certificates of deposit, but does not include moneys in deposit notes and in other non-deposit accounts such as repurchase or reverse repurchase operations, securities, mutual funds, and similar types of investments. The term “qualified public depository” is defined by Section 280.02280.02(26), F.S. Governments should periodically reaffirm that all its public deposits are held with a QPD.

For the purposes of this section, “investments” include certain cash deposits as well as investments as defined in See. 218.415, Section 218.415, F.S., Florida Statutes. Investing public funds is usually a core responsibility of local government finance professionals and can be one of the most complicated responsibilities. This topic can be complex; however, it is not necessary for a finance officer to possess knowledge of every element of the securities industry in order to invest public funds. Following a few basic rules will serve your community and keep you out of trouble.

The main objectives of effective cash management and investing public funds ~~is~~are, in this specific order, to ensure the safety of principal, provide sufficient liquidity to pay obligations when due, and earn a reasonable rate of return on invested funds. Typically, the rate of return earned will be inversely related to the other two objectives; however, the first two objectives must remain primary to the third. An easy method to remember the objectives is by utilizing the acronym S.L.Y. (Safety, Liquidity, and Yield).

While it may appear preferable to favor greater safety and liquidity, it is more preferable to strike an appropriate balance between the three objectives in order to earn an appropriate rate of return while protecting principal and ensuring adequate liquidity. For example, funds kept in an FDIC-insured checking account are safe and liquid, but if the liquidity maintained is more than is needed, a greater rate of return could be earned by reinvesting some of the funds in a higher yielding investment account without sacrificing safety of principal or reducing liquidity below the required level.

### Investment Strategy

The main strategic decision that must be made is whether to invest “passively” or “actively”. A passive investment strategy essentially means that securities are purchased for the yield earned and held until maturity, assuming that the securities are non-callable. Active investing is an investment strategy involving ongoing buying and selling actions by the investor. Active investors purchase investments and continuously monitor their activity in order to exploit profitable conditions. Studies have shown that the majority of active investment managers do not beat their established benchmarks in any given year, both with equity investments and fixed income investments. And, it is even more difficult to consistently replicate above

average returns from year to year. So, it is prudent to evaluate and compare both active and passive investment strategy results over 1, 3, 5, and 10 years before investing any funds.

~~and 10 years before investing any funds.~~

The key determinants of whether to adopt a passive or an active investment strategy include:

- Time Available
- Risk Tolerance
- Expertise
- Need or Desire for Additional Income
- Political Environment

In general, the more time, risk tolerance, and expertise that is available, the more able a government is to adopt an active investment strategy; however, the political environment must be such that realized investment losses (if any) are understood and accepted.

Most small governments tend to adopt passive investment strategies to reduce the amount of effort spent in purchasing securities and to eliminate the risk associated with securities trading. Most passive investment strategies include the following practices:

- Securities are held to maturity, rather than traded for gains.
- Securities are purchased frequently throughout the year to achieve an average weighted yield, rather than purchased sporadically in order to time the market.
- Securities purchased are relatively low-risk, which reduces the need to closely monitor changes in the issuer's financial strategy.

## **Florida Statutes**

The following statutes are of primary interest in managing public funds:

- [Section 215.855, Section 215.855](#), F.S. - Investment Manager External Communication.
- [Chapter 218.218](#), F.S. - Part IV – Investment of Local Government Surplus Funds.
- [Section 218.415](#)[Section 218.415](#), F.S. - Local Government Investment Policies.
- [Chapter 219](#), F.S. - County Public Money Handling by State and County.
- [Chapter 280.280](#), F.S. - Security for Public Deposits.

## **Major Guidelines and Requirements**

- Pursuant to Section [218.415\(17\)](#), F.S., local governments without a written investment policy may invest in:
  - The State of Florida Local Government Surplus Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act.
  - SEC registered money market funds with the highest credit equity rating from a nationally recognized rating agency.
  - Interest-bearing time deposits or savings accounts in qualified public depositories as defined in Section [280.02](#), F.S.

- Direct obligations of the U.S. Treasury.

➤ Pursuant to Section 218.415(16), local governments with a written investment policy may invest in the items listed in number one above, in addition to:

- Federal agencies and instrumentalities.
- Securities of, or interest in, any open-end or ~~closed~~-end investments.
- Management-type investment as further described in Section 218.415, F.S.
- Other investments authorized by law or ordinance.
- For local governments that adopt an investment policy, the policy must comply with the requirements of Sections 218.415(1) through (15), F.S. (15), F.S.

## Risk

There are different types of risks associated with cash management and investing that must be understood and managed to ensure the safety of principal.

- Credit Risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations. This risk can be managed by purchasing only ~~high~~ highly rated securities and monitoring the credit worthiness of issuers.
- Concentration of Credit Risk – The risk of loss attributed to the extent of investments held from a single issuer. This risk can be managed by limiting the amount of investments held from any single issuer (diversification).
- Custodial Credit Risk – The risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.
- Interest Rate Risk – The risk that changes in interest rates will adversely affect the fair value of an investment. When rates rise, security values fall and vice versa. This risk can be managed by matching investment maturities with accepted disbursements, purchasing shorter-term securities, and staggering maturity dates throughout the year (laddering the portfolio).
- Liquidity Risk – The risk that securities must be sold before anticipated to provide liquidity, which may result in a loss of principal. See interest rate risk discussion above.

## Quick Tips and Caveats

- Never invest in any security that is not fully understood, even if the security is an approved investment in an investment policy.
- Many governments adopt a “buy and hold” investment strategy to reduce administrative time required for investment related activities. This strategy typically employs a “laddered” portfolio, whereby securities are purchased on a regular

recurring basis (weekly, monthly, quarterly, etc.), in relatively equal amounts, which provides for recurring liquidity and generates an average rate of return over an interest rate cycle.

rate cycle.

- Avoid inordinately extending maturities in search of higher yields, because market values on long-term securities can decline rapidly in a rising interest rate market.
- Consider shortening maturities in a rising interest rate market to reduce interest rate risk.
- Consider lengthening maturities of securities purchased in a falling interest rate market to lock-in higher interest rates.
- Reconciliations of bank account and investment account balances to the accounting records should be performed on a timely, routine basis to provide reasonable assurance that cash and investments agree with recorded amounts, permit prompt detection and correction of unrecorded and improperly recorded cash transactions or bank errors, and provide for the efficient and economic management of cash resources.
- When deciding whether to invest and when investing public funds, make decisions based solely on pecuniary factors as defined in Section 218.415(24)(a), 218.415(24)(a), F.S. (this is a new Florida Statute created by Section 13 of Laws of Florida Chapter 2023-28).

## Investment Reports

### Internal Reports

Monthly or quarterly reporting of investment results and portfolio composition to upper management and/or to the elected body is common. Typical items reported include:

- Types of investments held.
- Average rate of return for period reportingreported and year to date.
- Average maturity of portfolio.
- Compliance with investment policy provisions.
- Changes in investment strategy.
- Comparison of portfolio return with benchmarks.
- Interest rate environment changes.

### External Report:

Annual Public Depositor Report to be filed with the Florida Department of Financial Services by November 30<sup>th</sup>30, pursuant to Section 280.17(6), F.S.280.17(6), F.S.

### **Depository, Broker, and Dealer Relations**

Depositories are usually retained through a competitive bid process conducted by the local government directly or by another government that allows other governments to “piggy-back” on an established contract. Relationships generally extend 5 years before rebidding, due to extensive switching costs. Typically, one depository is selected for all cash management and investing safekeeping services to achieve an economy of scale, which lowers the overall cost of services and reduces administrative time.

~~which lowers the overall cost of services and reduces administrative time.~~

Brokers and dealers are usually selected by an informal selection process. Criteria used may include office proximity, services provided, references from other governments, and competitiveness of bids. If brokers or dealers become non-competitive, other providers can be substituted relatively easily. Retaining three to five broker/dealers is usually sufficient to ensure adequate competition, depending on the portfolio size, frequency of purchases, and services required.

### **Purchasing Investments**

All securities should be purchased using the "payment vs. delivery" method, using an independent third party. This method ensures that securities purchased are delivered before payment is made.

The Florida Qualified Public Deposit System enhances the safety of principal if funds are invested with member banks. Investing with non-QPD institutions may result in higher yields, but at a greater risk.

Where possible, obtain more than one quote on securities purchased to ensure the highest rate of return has been obtained. Competition will usually enhance the rate of return achieved. Similar securities can be substituted if maturity dates and credit risk ~~is~~are comparable. For example, federal instrumentalities (Freddie Mac, Fannie Mae, etc.) are usually comparable in credit risk. Requesting quotations on specific security types and specific maturity dates (or narrow date ranges) is a common practice to facilitate comparison of competitive offers.

### **Social, Political or Ideological Activism Prohibited in Banking, Investment and Financing Decisions**

In accordance with Chapter 2023-28, Laws of Florida, banking services, investments, investment managers, and other service providers are required to use "pecuniary factors" and to not sacrifice investment return or undertake additional investment risk to promote nonpecuniary factors such as the furtherance of social, political or ideological interests. Pecuniary factors are factors prudently expected to have a material effect on risk or returns of an investment based on appropriate investment horizons consistent with applicable investment objectives and funding policy. In addition, there are Prohibitions against considering social, political or ideological interests in government contracting. For more information, see Sections 218.415, [287.05701](#), [287.05701](#), and 215.855, Florida Statutes.

### **References**

The scope of this section on cash management and investing is intentionally limited and is not intended to provide a comprehensive presentation of cash management and investing

principles or practices. [Additional information is available from a variety of sources, including:](#)

investing principles or practices.

Additional information is available from a variety of sources, including:

Florida State Board of Administration:

<http://www.sbafla.com/prime/>

GFOA:

<https://www.gfoa.org/>

GFOA: <https://www.gfoa.org/>

➤• *Investing Public Funds*, Girard Miller

➤• *Local Government Finance - Concepts and Practices*, Peterson and Strachota

➤• *Best Practices and Policy Examples*:

<https://www.gfoa.org/best-practices>

<https://www.gfoa.org/best-practices>

➤• *Best Practice - Managing Market Risk in Investment Portfolios*:

<https://www.gfoa.org/materials/managing-market-risk-in-investment-portfolios>

<https://www.gfoa.org/materials/managing-market-risk-in-investment-portfolios>

Florida State Treasury: [www.Fltreasury.org/treasury/](http://www.Fltreasury.org/treasury/)

Qualified Public Depository listing:

<https://app.smartsheet.com/b/publish?EQBCT=c300ba31539243d5b8f2198b700d6c5a>

FGFOA:

[www.fgfoa.org](http://www.fgfoa.org)

FGFOA: [www.fgfoa.org](http://www.fgfoa.org)

Federal Reserve Bank of New York: [www.newyorkfed.org](http://www.newyorkfed.org)

Bureau of Public Debt, Department of Treasury:

<https://www.fiscal.treasury.gov/>

## Section 8 – Cash Receipts/Accounts Receivable

### Overview

Most local governments collect revenue over the counter and through the mail from the general public in the form of cash, personal checks, credit and debit card transactions, or money orders. Many local governments ~~are also offering~~ offer online payment options and direct debit of customers' bank accounts for repetitive payments such as monthly utility bill payments. Collections may take place at multiple locations throughout the government's operations and be for a number of purposes including:

- Tax Payments
- Utility Payments
- Various Fees and Charges
- Court Collections
- Permits and Licenses
- Other Service Charges
- Intergovernmental Revenues

It is necessary to establish an adequate system of controls to assure that all amounts owed to the government are collected, documented, recorded, and deposited to the bank accounts of the government entity, and to detect and deter error and fraud. Suitable controls should be established at each location where payments are received as well as at the centralized collections point.

Documentation for each transaction may be generated manually by the use of a prenumbered receipt form or through the use of a cash register, computer, or other electronic device that will provide the customer with a validated receipt and detailed and/or summary information for the government to use for balancing, reconciliation, and auditing purposes. At the end of the day, this documentation is typically reconciled to the total of the cash, checks, and other forms of payment received. Total daily receipts are either manually recorded to the accounting system, or uploaded automatically by way of an electronic interface between the cash receipting and the accounting systems.

Local governments often collect money for services rendered on a regular basis, such as utilities services. In this instance, the local government must have an established system of accounts to track the amounts owed and paid by the recipients of the services. Accounts receivable records, whether manual or computerized, are an integral part of the internal control system for the payments received for the provision of services. The records also play an important role in the preparation of a local government's interim and annual financial statements, and ultimately in the assessment of the local government's financial condition.

## Small Government Considerations

Many smaller governments face difficulties in areas such as separation of duties among a limited number of employees. Control over all receipts and receivables to detect and deter loss due to error and fraud is best established through strong management commitment to this objective, and the implementation of revenue control procedures and policies that are appropriate for the size and employee count of the government. More detailed guidance regarding internal control policies and procedures for the handling of receipts and accounts receivables can be obtained from consulting the local government's external auditors who rely on the local government's internal controls in conducting the annual audit and expressing an opinion on the local government's financial statements. Such guidance may be in the form of checklists or programs utilized by the auditors to evaluate internal controls. Organizations representing or including government finance practitioners also offer publications and resources on the topics of internal controls and fraud awareness.

Another consideration for smaller governments is the purchase and maintenance of computerized systems and payment receiving equipment. Governments need to review available alternatives and select the one that can best meet their control objectives given their budgetary and operating constraints, including their in-house information technology capability and resources. Some local governments are turning to external service providers that can run software applications remotely to lower the systems costs of maintenance, support, and disaster recovery.

Common pitfalls often encountered by local governments in establishing appropriate controls over collections include the following:

- Failure of management to establish internal controls, evaluate the continued effectiveness of the controls established, or document the monitoring of adherence to established procedures.
- Lack of adequate separation of duties related to physical access to the payments and the recording of the payments. For example, placement of responsibilities for receipt of money, issuance of receipts, recording of collections in the accounting records, preparation of bank deposits, and reconciliation of collections ~~of record~~ to amounts deposited with one individual increases the possibility that errors or fraud would not be detected.
- Lack of documentation at the initial point of collections for payments received through the mail, or the handling of payments by multiple employees who perform different duties in the receipt and processing of payments prior to deposit. The custody of payments should be documented from the point of receipt to the point of deposit.
- More than one person operating out of a single cash register or drawer. This can preclude identification of the individual responsible for any shortages.

- Failure to utilize pre-numbered forms or computer-generated receipting alternatives to document payments. This documentation is necessary to establish that all receipts have been deposited and recorded in the accounting records.
- Failure to deposit receipts timely and/or properly secure collections prior to deposit.
- Failure to report missing collections to the proper authorities.
- Failure to record receipts and receivables in accordance with GAAP. To help ~~assure~~ensure the proper recording of receipts and receivables, local governments should consult the Uniform Accounting System Manual promulgated by the DFS.
- Lack of reconciliation of daily collections (cash, check, and credit card payments) with the records used to document the receipt of payments by someone not involved in the actual collection process. Such supervisory review is particularly essential for small governments with limited ability to separate the duties related to collections.
- Lack of adequate procedures for the follow-up of unpaid fees, including failure to assess late charges or other penalties, or to discontinue service, in accordance with Florida law or local ordinances. Policies and procedures should be established to ~~assure~~ensure that non-payment of fees is promptly detected and addressed in accordance with the Florida law and the local government's ordinances and policies regarding delinquent accounts.
- Lack of cash collection policies for employees accepting payments defining the actions taken by management for cash short/over occurrences which provide a schedule of verbal or written reprimands, including conditions of termination for larger dollar amounts or greater occurrences when daily cash reconciliations do not balance. No force balancing should be permitted.

Local governments should work with their external auditors to resolve any concerns related to the implementation of effective controls over cash receipts and accounts receivable, including the identification of compensating controls when the local government does not have sufficient staff to properly separate duties.

## References

Florida Department of Financial Services:  
<https://www.myfloridacfo.com/division/aa/local-governments>  
<https://www.myfloridacfo.com/division/aa/local-governments>

GFOA Best Practices and Advisories: <https://www.gfoa.org/best-practices--resources>  
<https://www.gfoa.org/best-practices--resources>

Revenue Collection Administration – *A Guide for Smaller Governments*. Allen, Ian J., GFOA

## Section 9 – Dates to Remember

### Overview

Finance Officers of counties, including constitutional officers, municipalities, and special districts have statutory and program requirements to complete a wide variety of daily, monthly, quarterly, and annual procedures and reports.

There are a multitude of professional organizations to provide guidance along with the Florida State Statutes and Florida Administrative Codes. A list of references and contact information is provided at the end of this section.

A general outline of procedures and reports, first by process and then by chronological order, is provided.

There are many different areas that are the responsibility of the Finance Officer such as Payroll, Accounts Payable, Cash Management and Investments, Fixed Assets, Project Management, Budget, TRIM, Insurance and Benefits, Personnel, and Risk Management. In addition, some treasurers are also Town/City Clerks, which adds additional reporting requirements.

PAYROLL TABLE				
PROCESS:	Frequency	Description	Method of Notification-Reporting/Payments	Comments
Weekly/ Biweekly		Federal Withholding\\ FICA & Medicare	EFTPS (Electronic Federal Tax Payment System) Online or by Phone. (Check Circular E to determine deposit schedule – monthly, semi-weekly, or annual.)	<a href="http://www.eftps.gov">www.eftps.gov</a> <a href="http://www.eftps.gov">www.eftps.gov</a> Employer Identification Number (EIN) is needed for registration and a PIN number will be provided. An internet password is needed.
	Child Support Liens	Notice to Withhold Income for Child Support – Florida Department of Revenue 1-850-617-8989 Miami-Dade County – 305-530-2600	<a href="https://floridarevenue.com/pages/default.aspx">https://floridarevenue.com/pages/default.aspx</a> <a href="https://servicesforemployers.floridarevenue.com/Pages/home.aspx">https://servicesforemployers.floridarevenue.com/Pages/home.aspx</a> <a href="https://floridarevenue.com/pages/default.aspx">https://floridarevenue.com/pages/default.aspx</a> <a href="https://servicesforemployers.floridarevenue.com/Pages/home.aspx">https://servicesforemployers.floridarevenue.com/Pages/home.aspx</a>	

	401 / 175 / 185 Pension Contribution	Your Pension Plan Provider	Electronic payment or issue check when payroll is issued.
	Deferred Compensation	Your Plan Provider	Electronic payment or issue check when payroll is issued.
<b>Monthly</b>	State Pension Contribution	<b>Florida Retirement System (FRS)</b> Florida Department of Management Services – Division of Retirement – Bureau of Retirement Calculations PO Box 9000, Tallahassee, FL 32315-9000 Toll free: 844-377-1888 or locally at 850-907-6500 Employer Page at <a href="http://www.dms.myflorida.com//workforce_operations/retirement/employers">http://www.dms.myflorida.com//workforce_operations/retirement/employers</a> <a href="http://www.dms.myflorida.com//workforce_operations/retirement/employers">http://www.dms.myflorida.com//workforce_operations/retirement/employers</a>	Note: Employer is also required to complete and submit a Contributions Summary Report monthly.

	401 / 175 / 185 Pension Plans	Reconcile and balance the monthly statement received from the Plan Provider or Financial Trustee of the plan.	
	<a href="#">Checking Account Statement</a>	<a href="#">Reconcile and balance your Payroll Account to your General Ledger.</a>	
<a href="#">Quarterly</a>	<a href="#">941 Quarterly Report to the Internal Revenue Service</a> <a href="#">Checking Account Statement</a>	<a href="#">IRS Form 941 – Collect Earnings History Reports from your payroll system or your outside vendor for the quarter. Complete Form 941 along with Schedule B showing your tax liability by pay period and the total paid for the quarter.</a> <a href="#">Tip: Each payroll, input all earnings, taxes, and deductions into a spreadsheet to verify accuracy of totals entered into 941s and SUI filings.</a> <a href="#">Reconcile and balance your Payroll Account to your General Ledger.</a>	<a href="#"><b>Form 941 must be filed by the last day of the month that follows the end of the quarter.</b> Consult Circular E for any questions. Forms can be found at <a href="http://www.irs.gov">www.irs.gov</a>.</a>
	401 / 175 / 185 Pension Plans	<a href="#">401/175/185 – Reconcile and balance the Quarterly Statements provided by the Pension Plan Provider or reconcile all members' accounts and prepare the quarterly statements for each member.</a>	<a href="#"><u>Compare balance from quarterly statement to individual member accounts and identify any variance.</u></a>

		<p><u><a href="#">Form 941 along with Schedule B showing your tax liability by pay period and the total paid for the quarter.</a></u></p> <p>Tip: Each payroll, input all earnings, taxes, and deductions into a spreadsheet to verify accuracy of totals entered into 941s and SUI filings.</p>	<p>be found at <a href="http://www.irs.gov">www.irs.gov</a>.</p>
<u><a href="#">Annual</a></u>	<p><u><a href="#">Close Payroll System for the Calendar Year – Reconcile and balance Year End Totals in System</a></u></p>	<p><u><a href="#">Verify Gross Wages, Federal Wages, Federal Withholding, Social Security Wages and Medicare Wages, with Quarterly 941 totals and the W-2 Totals.</a></u></p> <p><u><a href="#">If outsourcing payroll, your vendor will close and update the necessary information.</a></u></p>	
	<p><u><a href="#">401 / 175 / 185 Pension Plans</a></u>  <u><a href="#">Print W-2's and Mail</a></u></p>	<p><u><a href="#">Mail Copies B, C, and 2 to employees by the end of January and/or make available online through your IT Department or outside vendor.</a></u></p> <p><u><a href="#">If outsourcing payroll, your vendor will provide you with your balanced W-2's to distribute or mail to your employees.</a></u></p>	<p><u><a href="https://www.irs.gov/government-entities/federal-state-local-governments">https://www.irs.gov/government-entities/federal-state-local-governments</a></u></p> <p><u><a href="#">Compare balance from quarterly statement to individual member accounts and identify any variance.</a></u></p>
	<p><u><a href="#">File W-2 Copy A with the Social Security Administration</a></u></p>	<p><u><a href="#">Submit paper W-2's to the Social Security Administration usually by the end of February, with a transmittal Form W-3.</a></u></p> <p><u><a href="#">Employers may also file electronically using the Social Security Administration's Business Services Online.</a></u></p> <p><u><a href="#">If outsourcing payroll, or a portion of it, your provider may offer this service.</a></u></p>	<p><u><a href="https://www.irs.gov/government-entities/federal-state-local-governments">https://www.irs.gov/government-entities/federal-state-local-governments</a></u></p> <p><u><a href="https://www.ssa.gov/employer/">https://www.ssa.gov/employer/</a></u></p>

	<u>Provide new W-4 Forms to all employees to update exemptions and deduction amounts for the new year.</u>	Florida Department of Revenue—From your internal payroll system or outside vendor get the quarterly FUTA Report that lists all employees and their wages for the Quarter, Year to Date, and	<a href="https://floridarevenue.com/taxes/taxesfess/Pages/reemployment.aspx">https://floridarevenue.com/taxes/taxesfess/Pages/reemployment.aspx</a> <a href="https://www.irs.gov/government-entities/federal-state-local-governments">https://www.irs.gov/government-entities/federal-state-local-governments</a>
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	<u>Update tax tables if payroll is insourced</u>	<u>Contact software provider, etc.</u>	
<b>Annual</b>	<u>For nonprofits only if approved by IRS: 944</u> <u>Annual Report to the Internal Revenue Service</u> <u>Close Payroll System for the Calendar Year</u> <u>Reconcile and balance Year End Totals in System</u>	<u>Verify Gross Wages, Federal Wages, IRS Form 944 – Collect the Earnings History for the Calendar Year for all employees along with Federal Withholding, Social Security Wages, and Medicare Wages, with Quarterly 941 totals liability for both employee and the W-2 Totals Town/City</u> <u>If outsourcing payroll, your vendor will close and update the necessary information.</u>	<a href="https://www.irs.gov/government-entities/federal-state-local-governments">https://www.irs.gov/government-entities/federal-state-local-governments</a>
	<u>Print W-2's and Mail</u>	<u>Mail Copies B, C, and 2 to employees by the end of January and/or make available online through your IT Department or outside vendor.</u>  <u>If outsourcing payroll, your vendor will provide you with your balanced W-2's to distribute or mail to your employees.</u>	<a href="https://www.irs.gov/government-entities/federal-state-local-governments">https://www.irs.gov/government-entities/federal-state-local-governments</a>
<b>Upon Hiring</b>	<u>E-Verify</u> <u>File W-2 Copy A with the Social</u>	<u>Form I-9 – Newly hired employees must complete Section 1 of Form I-9 on their</u>	<a href="https://www.irs.gov/government-entities/federal-state-local-governments">https://www.irs.gov/government-entities/federal-state-local-governments</a>

<u>New Employee</u>	<u>Security Administration</u>	<p>first day of hire. Employers must complete Section 2 within three days of a new employee's hiring date.</p> <p><u>Submit paper W-2's to the Social Security Administration usually by the end of February, with a transmittal Form W-3.</u></p> <p>Employers may also file electronically using the Social Security Administration's Business Services Online. If outsourcing payroll, or a portion of it, your provider may offer this service.</p>	<p><u>state-local governments</u></p> <p><a href="https://www.ssa.gov/employer/">https://www.ssa.gov/employer/</a>  <a href="https://www.e-verify.gov/e-verify-user-manual">https://www.e-verify.gov/e-verify-user-manual</a></p> <p>Tel: 888-464-4218</p>
	<u>Provide new W-4 Forms to all employees to update exemptions and deduction amounts for the new year.</u>	<a href="http://www.irs.gov">www.irs.gov</a> New W-4 Forms are available on the IRS web site.	<a href="https://www.irs.gov/government_entities/federal-state-local-governments">https://www.irs.gov/government_entities/federal-state-local-governments</a>

	Update tax tables if payroll is insourced	Contact software provider, etc.	
	944 Annual Report to the Internal Revenue Service	<b>IRS Form 944</b> —Collect the Earnings History for the Calendar Year for all employees along with Federal Withholding, Social Security, and Medicare liability for both employee and Town/City.	<a href="https://www.irs.gov/government_entities/federal-state-local-governments">https://www.irs.gov/government_entities/federal-state-local-governments</a>
<b>Upon Hiring New Employee</b>	E-Verify	<b>Form I-9</b> —Newly hired employees must complete Section 1 of Form I-9 on their first day of hire. Employers must complete Section 2 within three days of a new employee's hiring date.	<a href="https://www.e-verify.gov/e-verify-user-manual">https://www.e-verify.gov/e-verify-user-manual</a> Tel: 888 464 4218

RECURRING REPORTING		
DESCRIPTION	MONTH	COMMENTS
<u>Quarterly Reports Due</u>	<u>January</u> <u>April</u> <u>July</u>	<u>941 Report;</u> <u>Unemployment Report;</u> <u>Reconcile Chapters 175</u>
<u>Quarterly Reports Due</u>	<u>January</u> <u>April</u> <u>July</u> October	<u>and 185, F.S., Pension 941</u> <u>Report: Unemployment</u> <u>Report; Reconcile Chapters</u> <u>175 and 185, F.S., Pension</u> <u>Plans: Pay employer</u> <u>contribution amounts</u> <u>Chapters 175 and 185,</u> <u>F.S.; Prepare and distribute</u> <u>pension members'</u> <u>quarterly statements;</u> <u>Reconcile 401a Pension</u> <u>Plan; File Radon Report</u> <u>and Building Training Fees.</u> <u>Enter and post any</u> <u>recurring journal entries.</u>
		<u>Plans;</u> <u>Pay employer contribution</u> <u>amounts Chapters 175 and</u> <u>185, F.S.;</u> <u>Prepare and distribute</u> <u>pension members'</u> <u>quarterly statements;</u> <u>Reconcile 401a Pension</u> <u>Plan; File Radon Report</u> <u>and Building Training Fees;</u> <u>Enter and post any</u> <u>recurring journal entries.</u>
Monthly Procedures & Reports		Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension <u>Contribution (FRS);</u> File for Fuel Tax reimbursement; <u>Contribution (FRS);</u> Report and pay any County Impact Fees; Enter and post any

		recurring Journal Entries – Interest, etc.
Changes Due to Election of New Commissioners, Councilors, or Board Members	March November	<p>Information packets for newly elected officials;  Signature cards for bank (if signors).</p> <p><u>Cancel any benefits or credit cards of outgoing officials.</u></p>
		<u>Cancel any benefits or credit card of outgoing officials.</u>

<b>SPECIFIC REPORTING</b>		
<b>January</b>	Calendar year-end closing for payroll.	Issue W-2's and 1099's to employees and vendors.
	Update Tax Tables in Payroll System prior to running first payroll of new year.	Enter manually from Publication 15 (Circular E) or download update from software provider.
	Provide inventory listing to all Department Heads to be reviewed and updated.	Add and/or delete all inventory items purchased or disposed of during the previous year.
	Review and update any forms utilized for new hires, general ledger entries, cash receipts, payroll, payables, debt payments and investment of surplus funds.	Forms should be updated and replaced in operation and procedure manuals.
	Review employer contribution rates for Chapters <u>475175</u> and <u>185185</u> , F.S., Pension Plans based on actuarial letter or recalculation based on actual prior year payroll numbers	Issue 1 <sup>st</sup> Quarter Employer contribution to Pension Plan.
	Statement of County Funded Court-Related Functions	Report <u>is</u> due within four months of the close of the fiscal year.
<b>February</b>	File Annual Report to Division of Retirement for Plans with \$250,000+ in assets	Report due February 1 <sup>st</sup> (Chapter Plans) and March 15 <sup>th</sup> (Local Law Plans).

	Begin preliminary Budget Process – Revenue analysis and current year expenditure rates.	Each agency has established procedures for the building of next <u>year's</u> budget. Management implements the process with directives to Divisions and Departments as to the proposed Budget requests.
<b>March</b>	<u><a href="#">Municipal Public Service Tax Data Base Report – due 120 days prior to tax levy change</a></u>	<u><a href="#">Municipalities and Charter Counties.</a></u>
	<u><a href="#">Annual Comprehensive Financial Report (ACFR)</a></u>	<u><a href="#">Counties, Municipalities, Special Districts – due within 6 months of the end of the fiscal year if it is to be submitted to the GFOA for consideration of receiving the Certificate of Achievement for Excellence in Financial Reporting (Extensions are available).</a></u>
	<u><a href="#">Preparation of the General Budget request package to all Division and Department Heads.</a></u>	<u><a href="#">Depending on your jurisdiction's procedures, the preparation of the next Fiscal Years' Budget is commenced with on-going revenue and expenditure analysis.</a></u>
	<u><a href="#">Popular Annual Financial Report (PAFR) - Elective</a></u>	<u><a href="#">Counties, Municipalities, Special Districts – due within 6 months of the end of the fiscal year. Submitted to the GFOA for consideration of receiving the PAFR Award.</a></u>
	<u><a href="#">Local Government Annual Financial Report</a></u>	<u><a href="#">AFR submitted to the Florida Department of Financial Services through the LOGER System.</a></u>
<b>April</b>	<u><a href="#">Annual Financial Report</a></u>	<u><a href="#">For local governments not required to provide an audit report pursuant to Section 218.39(1), F.S.</a></u>

<b>March</b>	Municipal Public Service Tax Data Base Report—due 120 days prior to tax levy change	Municipalities and Charter Counties.
	Annual Comprehensive Financial Report (ACFR)	Counties, Municipalities, Special Districts—due within 6 months of the end of the fiscal year if it is to be submitted to the GFOA for consideration of receiving the Certificate of Achievement for Excellence in Financial Reporting (Extensions are available).
	Preparation of the General Budget request package to all Division and Department Heads.	Depending on your jurisdiction's procedures, the preparation of the next Fiscal Years' Budget is commenced with on-going revenue and expenditure analysis.
	Popular Annual Financial Report (PAFR)—Elective	Counties, Municipalities, Special Districts—due within 6 months of the end of the fiscal year. Submitted to the GFOA for consideration of receiving the PAFR Award.
	Local Government Annual Financial Report	AFR submitted to the Florida Department of Financial Services through the LOGER System.
<b>April</b>	Annual Financial Report	For local governments not required to provide an audit report pursuant to Section 218.39(1), F.S.
	Annual Unclaimed Property Report	Any Agency or Public Authority holding intangible property for an owner that

		has not been claimed for more than 1 year after it became payable.
	Next Fiscal Year's Budget Preparation	Workshops are scheduled for review and discussion of the upcoming Budget. CPI analysis, Capital Improvement and revenue and expenditure projections.
<b>May</b>	Receive Preliminary Tax Roll from the Property Appraiser (estimate of taxable value)	Estimate allows Municipality to better estimate their anticipated revenue and Maximum Allowable Millage Rate.
<b>June</b>	Municipal Public Service Tax Database Report	Municipalities, Charter Counties – any change in tax levy must be reported 120 days prior.
	Revenue Sharing Application	Counties and Municipalities
	Certification of Taxable Value (DR-420) received from the Property Appraiser	Delivered to County, Municipalities, Special District (Dependent & Independent), Municipal Service Taxing Districts
	Verify Florida Retirement System Contribution Rates	Annual Change to <u>contribute</u> <u>contribution</u> rate usually July

<b>July</b>	Financial Disclosure with Supervisor of Elections by July-1	Employees with purchasing authority over \$20,000; chief administrative officer, finance director of a local government (there are many more – see Section <a href="#">112.3145(1)(a), F.S.</a>
	<a href="#">Taxing authorities notify the Property Appraiser of proposed millage rate, date/time/place of 1<sup>st</sup> public hearing on Budget (return DR-420)</a>	<a href="#">Counties, Municipalities, Special Districts (Independent &amp; Dependent), School Districts, Municipal Service Taxing Units (within 35 days from July 1 or the date of certification).</a>
<b>August</b>	<a href="#">First Public Hearing on the Tentative Budget/Proposed Millage Rate</a>	<a href="#">Within 80 days, but not earlier than 6 days, of Property Appraiser's certification of value of assessed property.</a>
	<a href="#">Taxing Authority advertises intent to adopt a final budget and millage rate and final public hearing schedule</a>	<a href="#">Ad to appear within 15 days of adoption of tentative budget.</a>

	<a href="#">Taxing authorities notify the Property Appraiser of proposed millage rate, date/time/place of 1<sup>st</sup> public hearing on Budget (return DR-420)</a>	<a href="#">Counties, Municipalities, Special Districts (Independent &amp; Dependent), School Districts, Municipal Service Taxing Units (within 35 days from July 1 or the date of certification).</a>
<b>August</b>	<a href="#">First Public Hearing on the Tentative Budget/Proposed Millage Rate</a>	<a href="#">Within 80 days, but not earlier than 6 days, of Property Appraiser's certification of value of assessed property.</a>

	Taxing Authority advertises intent to adopt a final budget and millage rate and final public hearing schedule	Ad to appear within 15 days of adoption of tentative budget.
	Final Public Hearing to adopt Millage Rate and Budget	Hearing scheduled between 2 and 5 days after ad appears.
	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Within three (3) days of Final Hearing.
	Before end of Fiscal Year pay any invoices due by October 1.	Prepare and post prepaid expenses.
<b>September</b>	Fiscal Year End – Close all accounting applications and prepare year-end closing entries to the General Ledger	Calculate and post all year-end entries – Accounts Payable; Accounts Receivable; Encumbered Funds; Accrued Payroll; Long-Term Debt Payables; Fixed Assets Annual Entry; any adjustments or corrections to analyzed accounting data.

	Prepare Audit Schedules for Annual Audit	Schedules are provided by the Agency's independent Auditing Firm for testing and auditing of the Agency's records.
	Enter new Fiscal Year Budget into your accounting system.	This may be done manually or automatically through your accounting software depending on your specific procedures.
	Annual Financial Report – and Audit Report due for local governments required to provide an audit pursuant to Section <a href="#"><u>218.39(1), F.S.</u></a>	Due no later than nine (9) months after the end of the fiscal year or 45 days after delivery of the local government's audit report to the governing body.
	Federal Single Audit Report included with Annual Audit	All non-Federal entities that expend \$750,000+ of federal funds (Grants).
	Florida Single Audit Report included with Annual Audit	All non-State entities that expend \$750,000+ of State funds (Grants).
	Independent Accountant's <u>Examination Report</u>	Requirements vary by type of governmental entity; See AG Rule <a href="#"><u>10.556(1)</u></a> for local governments and <a href="#"><u>10.805(1)</u></a> for district school boards.

<b>October</b>	Property Appraiser provides DR-422 to Taxing Authorities	Complete and Certify Final Millage to Property Appraiser (DR-422) within three (3) days after receipt of Certification of Final Taxable Value.
	Submit Truth-in-Millage Compliance Package with Property Tax Oversight Program, Florida Department of Revenue.	Counties, Municipalities, Special Districts – within thirty (30) days of Final Hearing.
	Set-up all new Fiscal Year files that your office has established for control purposes.	Each entity is different but usually your system tracks cash receipts; accounts payable; payroll; insurances; tax payments; other deductions; investment; debt payments; leave and benefit records.
	Other IRS approval forms for Calendar year end.	Supplies for issuing W-2's and 1099's in January.
	Provide new salary schedule for all employees with Disability Insurance.	Insurance company adjusts the premium based on covered payroll amount.
	Annual Investment Training	8-hour Annual Investment Training – Counties, Municipalities, Special Districts and School Districts that have an investment policy.

<b>November</b>	Truth-in-Millage, Form DR-421	Special Districts that can levy taxes will not do so during the year.
	FDOT Annual Center Line Miles Report	Requested as of September 30 <sup>th</sup> each year – data to be provided no later than February. Filed on Form TM over the internet.
	Public Depositor Annual Report and Identification & Acknowledgment Form to the Chief Financial Officer	Public Depositor – official custodian of funds for a governmental unit responsible for handling public deposits.
	<u><a href="#">Authority to Amend Prior Year Budget Expires – 29<sup>th</sup></a></u>	<u><a href="#">Counties, Municipalities, and Special Districts.</a></u>
	<u><a href="#">Authority to Amend Prior Year Budget Expires – 29<sup>th</sup></a></u>	<u><a href="#">Counties, Municipalities, and Special Districts.</a></u>
<b>December</b>	Budget Submission to GFOA for the Distinguished Budget Presentation Awards Program	Must be submitted within 90 days of the legally approved final operating budget or submission of the proposed operating budget to the governing body.



REFERENCES TABLE		
AGENCY	REPORT OR ACTIVITY	CONTACT
Florida Department of Financial Services	See Sections 1, 2, 3, 5, 7, 8, 9, 13, 19, & 24 of this document.	Web site: <a href="https://myfloridacfo.com/">https://myfloridacfo.com/</a>
Florida Auditor General	See Sections 2, 9, 13, & 24 of this document.	Web site: <a href="https://flauditor.gov/">https://flauditor.gov/</a>
Government Finance Officers Association (GFOA)	International professional organization working in conjunction with the Florida Chapter to provide training and <u>networking opportunities</u> .	Government Finance Officers Association 203 North LaSalle Street, Suite 2700 Chicago, IL 60601-1210 Tel: 312-977-9700 Web site: <a href="http://www.gfoa.org">www.gfoa.org</a> <a href="http://www.gfoa.org">www.gfoa.org networking opportunities.</a>
Florida Government Finance Officers Association	Professional <u>resources</u> providing opportunities through education, networking, leadership and information.	Attn: Executive Director P.O. Box 10270 Tallahassee, FL 32302 E-mail: <a href="mailto:ptshamoun@flcities.com">ptshamoun@flcities.com</a> <a href="mailto:ptshamoun@flcities.com">ptshamoun@flcities.com</a> Tel: 850-701-3648 Web site: <a href="http://www.fgfoa.org">www.fgfoa.org</a> <a href="http://www.fgfoa.org">www.fgfoa.org</a>
Office of Economic and Demographic Research	Provides informational data and statistics to support local government	Attn: Coordinator 111 W. Madison St. Suite 574 Tallahassee, FL 32399-6588 E-mail: <a href="mailto:baker.amy@leg.state.fl.us">baker.amy@leg.state.fl.us</a> <a href="mailto:edrcoordinator@leg.state.fl.us">edrcoordinator@leg.state.fl.us</a> Tel: 850-487-1402 Web site: <a href="http://edr.state.fl.us/Content/">http://edr.state.fl.us/Content/</a> Web site: <a href="http://edr.state.fl.us/Content/">http://edr.state.fl.us/Content/</a>
Municipal Police & Fire Pension Trust Office,	Pension Plans – Police or Fire	Plan Questions & Submissions Florida Department of Management Services E-mail: <a href="mailto:mpf@dms.myflorida.com">mpf@dms.myflorida.com</a> <a href="mailto:mpf@dms.myflorida.com">mpf@dms.myflorida.com</a>

Division of Retirement	<p>Tel: 850-922-0667</p> <p>Web site: <a href="https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans">https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans</a></p>
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Florida Retirement System (FRS)	Pension Plans – State, County, Elected Officials, Courts, Schools, Legislators	Florida Department of Management Services Division of Retirement PO Box 9000 Tallahassee, FL 32315-9000 Employer Assistance: 1-844-377-1888 Web site: <a href="https://www.dms.myflorida.com/workforce_operations/retirement/employers">https://www.dms.myflorida.com/workforce_operations/retirement/employers</a> <a href="https://www.dms.myflorida.com/workforce_operations/retirement/employers">https://www.dms.myflorida.com/workforce_operations/retirement/employers</a>
Internal Revenue Service (IRS)	Reporting and payment of Federal Withholding, Social Security and Medicare payments through the Electronic Federal Tax Payment System (EFTPS)	Electronic Federal Tax Payment System (EFTPS) Tel: 1-800-555-3453 Web site: <a href="http://www.eftps.gov">www.eftps.gov</a> <a href="http://www.eftps.gov">www.eftps.gov</a>
Internal Revenue Service (IRS)	Filing quarterly Form 941 or Annually for Form 944	The IRS frequently changes its physical mailing address. Use this link to view current addresses: <a href="http://www.irs.gov/filing/where-to-file-your-taxes-for-form-941">www.irs.gov/filing/where-to-file-your-taxes-for-form-941</a> <a href="http://www.irs.gov/filing/where-to-file-your-taxes-for-form-941">www.irs.gov/filing/where-to-file-your-taxes-for-form-941</a>
Internal Revenue Service (IRS)	Mail copies of 1099's after Calendar Year close.	The IRS frequently changes its physical mailing address. Use this link to view current addresses: <a href="http://www.irs.gov/filing/where-to-file-form-1096">www.irs.gov/filing/where-to-file-form-1096</a> <a href="http://www.irs.gov/filing/where-to-file-form-1096">www.irs.gov/filing/where-to-file-form-1096</a>
Child Support Payments	Notice to withhold comes from the Florida Department of Revenue and you must pay electronically to the Florida State Disbursement Unit (SDU).	Florida Department of Revenue Child Support Enforcement Program Mail Stop 1-1614A5050 West Tennessee Street Tallahassee, Florida 32399-0102 Tel: 1-850-717-7000 All counties except Miami-Dade County

		<p>For Miami-Dade – Miami State Attorney's Office 305-530-2600.</p> <p>Web site: <a href="https://floridarevenue.com/childsupport/Pages/default.aspx">https://floridarevenue.com/childsupport/Pages/default.aspx</a></p>
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Re-employment Compensation	File a quarterly report (RT-6) with the Department of Revenue and/or pay any amount invoiced by the DOR.	<p>Online enrollment form to file and pay electronically –</p> <p>Web site: <a href="https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx">https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx</a></p>
Social Security Administration	<p>Either file electronically or mail copies of W-2 Copy A with a Form W-3</p> <p>Transmittal of Wage and Tax Statements after calendar year close.</p>	<p>Social Security Administration Wilkes-Barre Data Operations Center P.O. Box 1030 Wilkes-Barre, PA 18767-1030</p> <p>Web site: <a href="http://www.socialsecurity.gov/employer">www.socialsecurity.gov/employer</a></p>
Municipal Public Service Tax Data Base	<p>Report is due 120 days prior to tax levy change but changes are made during the year and the form can also be used to change <u>contact names</u>.</p>	<p>Reporting form can be found at –</p> <p>Web site: <a href="https://floridarevenue.com/Forms_library/current/dr7dr700001.pdf-00001.pdf">https://floridarevenue.com/Forms_library/current/dr7dr700001.pdf-00001.pdf</a></p>
Truth-in-Millage (TRIM) Process	<p>Every Municipality, County, Special Districts and Municipal Service Taxing Units follow the TRIM process to <u>provide public input and to adhere to a standard for establishing a budget and a millage rate to support that budget</u>.</p>	<p>For questions about the TRIM process, contact:</p> <p>Property Tax Oversight Florida Department of Revenue</p> <p>Email: <a href="mailto:DORPTO@floridarevenue.com">DORPTO@floridarevenue.com</a> <a href="mailto:DORPTO@floridarevenue.com">DORPTO@floridarevenue.com</a></p> <p>Tel: 850-717-6570</p> <p>Fax: 850-488-9482</p>

		<p>Web site: <a href="https://floridarevenue.com/property/pages/trim.aspx">https://floridarevenue.com/property/pages/trim.aspx</a></p> <p>Web site: <a href="https://floridarevenue.com/property/pages/trim.aspx">https://floridarevenue.com/property/pages/trim.aspx</a></p>
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	<p>provide public input and to adhere to a standard for establishing a budget and a millage rate to support that budget.</p>
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## Section 10 – Debt Management Policy

### Overview

From capital projects to short-term financing needs, financial intermediaries and traditional lenders offer tax exempt and taxable debt financing alternatives.

### Florida Statute Citations

The Internal Revenue Code, Florida Statutes, local charter and/or ordinances outline legal borrowing authority, restrictions, and compliance requirements while the Florida Constitution and Statutes authorize the issuance of bonds by counties, municipalities, and certain special districts.

- [Section 125.013, F.S. – 125.013, F.S.](#), General Obligation; Revenue Bonds
- [Chapters 130130 and 132, F.S. – 132, F.S.](#), County Bonds & General Refunding Law
- [Section 154.219, F.S.](#) – Revenue Bonds
  - [Section 154.219, F.S., Revenue Bonds](#)
  - [Chapter 159, F.S. – 159, F.S.](#), Bond Financing
  - [Section 163.01\(7\), F.S. – Section 163.01\(7\), F.S.](#), Florida Interlocal Cooperation Act of 1969
  - [Chapter 166, Part II, F.S. – 166, Part II, F.S.](#), Municipal Borrowing
  - [Chapter 189.051189.051, F.S. – 189.051189.051, F.S.](#), Bond Issuance (Special Districts)
  - [Section 215.43, F.S. – Section 215.43, F.S.](#), Public Bonds, Notes, and Other Securities
  - [Section 215.431215.431, F.S. – 215.431215.431, F.S.](#), Issuance of Bond Anticipation Notes
  - [Section 215.681, Section 215.681, F.S. – 215.681, F.S.](#), ESG Bonds and Prohibitions
  - [Section 215.84, F.S. – Section 215.84, F.S.](#), Government Bonds and Maximum Rate of Interest
  - [Section 215.845, F.S. – Section 215.845, F.S.](#), Certain Special Laws Establishing Interest Rates on Bonds Prohibited
  - [Chapter 218, Part III, F.S. – 218, Part III, F.S.](#), Local Financial Management & Reporting

### Policy Statements and Objectives

Many governmental units adopt additional financial parameters over and above those required by law. Such policy guidelines often reflect overall constituent and management philosophy regarding public finance. Debt policies often include: (1) committing to complete and full public disclosure of all financing transactions, (2) mandating specific required uses to borrow funds, (3) restricting overall debt service as a percentage of available resources to annual debt requirements, (4) requiring interest rate analysis to be conducted for each

issuance as well as at regular intervals, (5) issuing debt for periods not to exceed the useful life or average useful lives of the project or projects to be financed with debt proceeds, and (6) setting benchmarks for savings on proposed refinancings. These are just examples of policy statements reflecting prudent borrowing practices and sound financial management.

## Comprehensive Strategic Financial Plan

To determine if debt financing can benefit a governmental unit, a debt management policy, as part of a comprehensive strategic financial plan, should be in place. The financial plan should contain guidance on strategies, objectives, and requirements of debt issuance, in an effort to support the best allocation of the local government's financial resources. The debt management policy should provide local governments with a procedural framework to assess the costs and benefits of overall debt financing or potential findings, in light of considering existing capital planning, budgetary, investment, and reporting policies.

### Types of Debt

A wide range of financing vehicles, with a variety of terms can meet most municipal needs, including:

- “Bond anticipation notes” are notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.  
~~the issuance of general obligation or revenue bonds.~~
- “Commercial paper” is short-term debt (from one to 270 days) to finance capital projects. Commercial paper provides an alternative to the traditional fixed-rate debt for both short-term (interim) financing needs and possibly for diversification of the long-term debt portfolio.
- “General obligation bonds” are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes.
- “Limited general obligation bonds” are obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes, subject to a maximum millage rate.
- “Limited revenue bonds” are obligations issued by a governmental unit to pay the cost of improvements of a project or combination of projects, payable from funds of a governmental unit, exclusive of ad valorem taxes, special assessments, or earnings from such projects.
- “Revenue bonds” are obligations of a governmental unit issued to pay the cost of improvements of a self-liquidating project, or combination of projects payable from the earnings of such project(s) and any other special funds authorized to be pledged as additional security.
- “Special assessment bonds” are bonds that provide for capital improvements paid in whole or in part by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property.

### **Bond Pools**

A bond pool offers governmental units an opportunity to joint venture with other entities to borrow funds for capital improvements, renovations, fixed asset additions, or refinancing existing debt. Advantages of bond pools may include improved marketability and reduction in issuance costs through economies of scale. Bond pools may provide either long-term fixed-rate or variable rate debt products.

### **Bank Borrowings**

Financial institutions offer short-term financing needs for governmental units to alleviate temporary cash flow timing differences (e.g., bond, revenue, or tax anticipation notes). In addition, banks can provide longer-term financing solutions for capital projects. Traditional revolving credit facilities and other financing vehicles, such as leasing arrangements, can also provide local governmental units an additional source of funds, typically with reduced costs of issuance.

### **Refunding**

Capital projects can be funded with bond proceeds with extended repayment terms. A governmental unit's debt management policy should address significant changes in the interest rate environment in order to consider potential savings of refinancing higher interest rate debt with proposed lower interest rate obligations. For such refunding to be considered, many governmental units establish a threshold percentage to compare the existing obligation's costs with the costs of the proposed debt refinancing in terms of the net present value of interest cost savings (expressed as a percentage savings of the refunded bonds) and that the amortization period not be extended.

### **Municipal Securities Rulemaking Board's Bond Repository - EMMA.msrb.org**

The U.S. Securities and Exchange Commission (SEC) has designated the Municipal Securities Rulemaking Board's EMMA.msrb.org website at EMMA.msrb.org ("EMMA") as the official source of municipal securities data and disclosure documents. The website provides free public access to objective municipal market information and interactive tools for investors, municipal entities and others. When bonds or other debt is issued, the official statements are posted at EMMA. The entity's Continuing Disclosure Report and annual audited financial reports subsequently issued are also posted to EMMA and attached to any debt-related CUSIPs involved with the entity's debt. Since bond investors go to EMMA for information, it would be good for governments that issue debt to manage their content on EMMA.

## Selection of Bond Professionals

GFOA best practices recommends that issuers select financial advisors, underwriters, and bond counsel using a request for proposal (RFP) or request for qualification (RFQ) competitive process. Using a competitive process allows the issuer to compare the qualifications of proposers and to select the most qualified firm based on the scope of services and evaluation criteria outlined in the RFP or RFQ. A competitive process also provides objective assurance that the best services and interest rates are obtained at the lowest ~~east~~possible cost and demonstrates that marketing and procurement decisions are free of self-interest, personal, or political influences. Furthermore, a competitive process reduces the opportunity for fraud, waste, and abuse and is fair to competing finance professionals.

- **Independent Municipal Advisor** – In many cases, debt financing involves complex transactions requiring specific expertise not always available in local governments. The financial advisor may be chosen through a competitive RFP or RFQ process for a negotiated sale or may be chosen based upon a public bid process through a competitive sale process. Depending on the funding purpose and level of debt required, it is recommended that an independent financial advisor be engaged to represent the governmental unit during the debt issuance process. This individual or firm would be responsible to the appropriate governmental decision makers and recommend the best method of sale and structure for the debt issue. Assistance with the selection of other financial professionals, for bond preparation, disclosure, and compliance documentation necessary to consummate a transaction, could also be assembled by this individual or firm. In most cases, the financial advisor is paid from debt proceeds.
- **Underwriter** – The underwriter purchases the bonds of the local government and markets, usually as a fee based on a percentage of the issue, the bonds to the ultimate bond purchasers. The underwriter may be chosen through a competitive RFP or RFQ process for a negotiated sale, or may be chosen based upon a public bid process through a competitive sale process. The underwriter is also compensated from the proceeds of the bond sale. Due to the inherent conflict of interest, GFOA recommends that issuers not use a broker/dealer or potential underwriter to assist in the method of sale selection unless that firm has agreed not to underwrite that transaction.
- **Bond Counsel** – The bond counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with federal laws and regulations related to the issuance of tax-exempt debt. The bond counsel prepares the legal documents related to the financing and oversees the closing process for the bonds. Additionally, the bond counsel may be chosen through a competitive RFP or RFQ process and, in most cases, is paid from the proceeds of the debt issuance.
- **Disclosure Counsel** – The disclosure counsel works on behalf of the bondholders (but is hired by the local government) to ensure compliance with federal laws and regulations related

to disclosures required for the issuance of tax-exempt/taxable debt. The disclosure counsel prepares the form of disclosures related to the financing.

- Additionally, the disclosure counsel may be chosen through a competitive RFP or RFQ process and, in most cases, is paid from the proceeds of the debt issuance.

### **Credit Rating and Credit Enhancements**

Various independent bond rating agencies assess the credit quality of the borrowing entity and debt offerings. Superior ratings by these organizations command favorable borrowing rates, resulting in lower overall cost of funds. Many governmental units strive to maintain or improve their bond rating in order to maintain easy access to credit markets.

These and other variables affect the overall rate of interest paid by the governmental unit. The use of credit enhancements can also reduce overall borrowing costs and improve the quality of the debt issuance. Surety bonds or insurance (guaranteeing the repayment of the obligation) enhance the offering to potential investors by providing additional strength to the issue. The current availability of bond insurance is very limited and the future of such instruments is uncertain.

### **Conclusion**

The issuance of debt instruments by a governmental unit can provide significant benefits to the governmental unit, residents, and local businesses alike. To adequately assess, manage, and maintain such obligations, a debt management policy, as a component of a comprehensive strategic financial plan, must be in place. Such a policy provides guidelines and procedures to determine whether debt financing would be a beneficial funding option. The ability to incur debt by a governmental entity provides added flexibility and responsiveness that is important in today's ever-changing financial landscape. Sound financial management practices, including continued review and monitoring of existing obligations, enable local governments to enhance the quality of life for its residents and local businesses.

### **Reporting Requirement**

Section 218.38, F.S., requires local governments to furnish the Florida State Board of Administration's Division of Bond Finance a complete description of new general obligation and revenue bonds, including advance notice of the impending sale of any new issues, and a copy of the final official statement, within 120 days of delivery of the bonds.

### **References**

Joseph, James C., *Debt Issuance and Management: A Guide for Smaller Governments*, Government Finance Officers Association, Chicago, IL 2005

Government Finance Officers Association, Recommended Practices: Governmental Debt Management: <http://www.gfoa.org>

Debt Affordability Report, State of Florida, Division of Bond Finance:  
[https://bondfinance.sbafla.com/Home/Debt\\_Overview](https://bondfinance.sbafla.com/Home/Debt_Overview)  
<https://bondfinance.sbafla.com/Home/Debt-Overview>



## Section 11 – Emergency Management

### Overview

~~As provided in Sections 252.31 – 252.90,~~

As provided in Sections 252.31 – 252.946, F.S., each County in Florida is tasked with establishing an Emergency Management (EM) Department and receives funding through the Emergency Management, Preparedness and Assistance Trust Fund, as well as grant money from the U.S. Department of Homeland Security (DHS) annually to fulfill this task. The Emergency Management (EM) Department is responsible for reducing loss of life and property and protecting the people within their jurisdiction during an emergency resulting from manmade, technological, or natural causes, which could include hurricanes, wildfires, flooding, severe weather, hazardous material incidents, homeland security issues, or any other event that affects a large portion of the community.

To complement County EM Departments, legally constituted municipalities are authorized to create municipal EM programs, per Section ~~252.38(2)~~252.38(2), F.S. Municipalities without EM programs shall be served by their respective county agencies. However, if a municipality elects to establish an emergency management program, it must comply with all laws, rules, and requirements applicable to county emergency management agencies. Each municipal emergency management plan must be consistent with and subject to the applicable county emergency management plan. EM develops and implements plans to prepare for, respond to, and recover from disasters including but not limited to:

- Comprehensive Emergency Management Plan (CEMP)
- Continuity of Operations Plan (COOP)
- Local Mitigation Strategy Plan (LMS)
- Floodplain Management Plan

In addition, each municipality must coordinate requests for state or federal emergency response assistance through its county, regardless ~~if~~of whether they have an established EM program. *This requirement does not apply to requests for reimbursement under federal public disaster assistance programs.*

### Community Support

EM manages the Emergency Operations Center (EOC), with support from local, state, and federal partners. The EOC is the central point where disaster recovery efforts are coordinated. Each jurisdiction within a County should have representation at the EOC during activation to help share information and coordinate use of resources as needed. One or more Finance Department members are especially helpful.

### Preparation

Planning and preparedness for a disaster is important for every community. There should be policies and procedures in place before a disaster, and they should be reviewed at least annually. Examples of preparedness activities that should be completed at least annually:

- Staff that will be requested to operate in the EOC should be identified in advance to allow for integration in preparation, planning and training to which include the annual mock hurricane or other table top exercise.

- Evaluate cash flow needs prior to an event and plan for delayed FEMA reimbursement.
- May require governing authority to authorize reserve funding, a line of credit, or both.
- Update equipment rates if utilizing your own employees and equipment.
- These rates must be less than or equal to FEMA rates (see resources below) in order for the reimbursement requests to be approved and paid.
- Ensure employee policies and procedures are updated and in place.
- Review Procurement contracts for FEMA compliance:  
[https://www.fema.gov/assistance/public/nonstate\\_nonprofit/procurement-checklist](https://www.fema.gov/assistance/public/nonstate_nonprofit/procurement-checklist)  
[Purchasing Under a FEMA Award: 2024 OMB Revisions](https://www.fema.gov/assistance/public/policy-guidance-fact-sheets/Purchasing-Under-a-FEMA-Award-2024-OMB-Revisions)
- Update Continuity of Operations (COOP) Plan.
- Review latest FEMA Policy guide: <https://www.fema.gov/assistance/public/policy-guidance-fact-sheets/Policy-and-Guidance-for-FEMA-Grants-FEMA.gov>
- Maintain paper copies of forms that may be needed (time sheet, equipment usage, travel logs, vendor payment forms, etc.) in the event of power outages and/or system unavailability.

Training and preparedness are imperative to ensure your government receives the maximum reimbursement allowed from Federal Emergency Management Agency (FEMA). Stay abreast of new developments in the emergency management community. If your government receives federal grants, there are training requirements for ALL employees.

## **Reimbursement**

In the event of a disaster, your jurisdiction will be responsible for your community's response, recovery, and mitigation as well as all of the FEMA required reporting to facilitate the reimbursement process. Generally, the responsibility for the reimbursement process is with the Finance Departments. Retention of the reimbursement related records should be longer than current retention policy states as FEMA can take a few years to close out their projects. *Training and preparedness are imperative to understand the reimbursement process*

*requirements and ensure your government receives the maximum reimbursement allowed from FEMA.*

As required by Chapter 119119, F.S., and by 2 C.F.R. §200.333, ~~reimbursement~~200.337, the recipient and subrecipient must retain all Federal award records ~~should be retained~~ for a period of five ~~(5)~~three years from the date of submission of ~~the~~their final

expenditure financial report, however, it is recommended that the records be retained longer as *FEMA rules have been clarified to indicate that shelter costs borne by local school boards are to be paid by the County and the County shall seek reimbursement from FEMA.*

#### **State Sponsored Resource - Florida Recovery Obligation Calculation (F-ROC)**

The Florida Recovery Obligation Calculation (F-ROC) program, sponsored by the Florida Division of Emergency Management (“FDEM”), promotes a proactive and streamlined approach to recovery, reducing risk, and implementing measures that enhance applicants’ ability to successfully navigate the Public Assistance process for Category A (Debris Removal) and Category B (Emergency Protective Measures) disaster related work.

The F-ROC program functions around four (4) key pillars:

- 1-1. Standardization:** Standardizes and simplifies forms, making it easier to submit accurate documentation for Public Assistance and receive funding timely.
- 2-2. Procurement:** Helps ensure contractors and vendors are in place and procurement plans meet federal regulations.
- 3-3. Procedures:** Helps prepare for events by ensuring policies and procedures are accurate, up-to-date, and follow FEMA guidelines.
- 4-4. Assessment:** The Disaster Readiness Assessment provides the insights needed to be successful. Applicants who employ all four pillars of the program can receive up to 85% of funding upon obligation.

Participation in the F-ROC program is optional. Local governments must Opt-In the program to participate. Information on the F-ROC program can be found on the program’s website at <https://www.floridadisaster.org/froc/>.

#### **References**

Chapter 252, F.S.; Emergency Management:  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0200-0299/0252/0252.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0252/0252.html)

Chapter 252, F.S.; Emergency Management:  
Statutes & Constitution:View Statutes :>2025->Chapter 252: Online Sunshine

Federal Emergency Management Agency (FEMA):[www.fema.gov](http://www.fema.gov)  
[www.fema.gov](http://www.fema.gov)

FEMA Public Assistance Program and Policy Guide (effective June 2020):  
<https://www.fema.gov/assistance/public/policy-guidance-fact-sheets>  
[Public Assistance Resource Library | FEMA.gov](https://www.fema.gov/assistance/resource-library)

Florida has a website that is used for FEMA reimbursement reporting: <http://floridapa.org/>

Helpful guides:

<http://floridapa.org/site/guidelines.cfm>

State of Florida Division of Emergency Management website: <https://www.floridadisaster.org>

<https://www.floridadisaster.org/>

Florida Recovery Obligation Calculation (F-ROC) program: <https://www.floridadisaster.org/froc/>

State of Florida training classes:

<http://trac.floridadisaster.org/trac/trainingcalendar.aspx>

If you have never used this website, slides are provided for your use:  
[http://trac.floridadisaster.org/trac/sert\\_trac\\_orientation.pdf](http://trac.floridadisaster.org/trac/sert_trac_orientation.pdf)

[http://trac.floridadisaster.org/trac/sert\\_trac\\_orientation.pdf](http://trac.floridadisaster.org/trac/sert_trac_orientation.pdf)

## Section 12 – Human Resources

### Overview

The Human Resources function often includes a variety of activities, such as recruitment and training of employees, maintaining current job descriptions on all positions, pay and compensation, maintaining employee manuals, maintaining employee personnel files, and ensuring compliance with established policies and procedures as well as federal and state regulations. Each of these activities areis discussed below.

### Recruitment and Training of Employees

This includes the advertisement of open positions; review of applications received to determine whether applicants meet minimum qualifications; verification of applicants' education, experience, or certifications; and training of new employees regarding the entity's policies and procedures. Other responsibilities assigned to Human Resources may include routine training of employees and maintaining records for continuing education for employees with professional certifications.

### Background Screening

Background screening for positions of special trust (e.g., employees working with children, vulnerable populations, or in safety-sensitive roles) must comply with Chapter 435, Florida Statutes, governing employment screening requirements.

### Compensation

Compensation practices should also account for the Florida Minimum Wage Act (Section 448.110, F.S.), which requires scheduled increases until the statewide minimum wage reaches \$15.00 per hour on September 30, 2026.

### Job Descriptions

To ensure that qualified employees are hired and that employees understand the responsibilities of their positions, job descriptions should be established for each position in the entity. Job descriptions should describe the responsibilities assigned to the position as well as the minimum qualifications, such as education, experience, or certification requirements. To assist with compliance with the Americans with Disabilities Act, job descriptions should also include information on the working conditions of the position (environmental and physical demands) such as physical and dexterity requirements, environmental hazards, and sensory requirements. Human Resources is also charged with

regular review of pay and benefits to ensure compensation is commensurate with the job description and local market conditions.

### **Employee Manual**

It is vital that the governing body establishes personnel policies and procedures. Such policies and procedures should be codified into an employee manual and describe the entity's policies regarding hours of work, leaves of absence, performance evaluations, promotion procedures, classification and pay schedules, discipline and discharge procedures, and a description of the employee complaint process. Each employee must be provided with a copy, or access to a copy, of the entity's employee manual. The entity should maintain documentation evidencing showing that its policies were communicated to employees.

The manual should also reflect compliance with:

- The Florida Whistle-blower's Act (Sections 112.3187–112.31895, F.S.), protecting employees who disclose violations of law.
- The Florida Domestic Violence Leave Act (Section 741.313, F.S.), which entitles employees to take leave for issues arising from domestic violence.

## Personnel Files

Personnel files should document all activities related to employees, including, but not limited to, the following:

- Employee application.
- Documentation of verification of education, experience, and certifications.
- Results of any background checks.
- Date of hire, including classification and starting pay.
- Direct deposit authorization, if applicable.
- Policy acknowledgement documentation.
- Property checklist (listing of assigned municipality assets).
- Optional benefits authorized by the employee.
- Performance evaluations.
- Salary changes, promotions, demotions, commendations, and reprimands, if any.
- Training completed.

➤ Medical documents as required by position or law (e.g., FMLA, Workers' CompWorkers' Compensation, OSHA, etc.).

☞ **Note:** Medical documents should be maintained in a separate file to ensure that the information is not accidentally released (in violation of HIPAA and Section 119.071, F.S., which provides exemptions for medical and personally identifiable information) as part of a records request.

➤ Termination documentation (e.g., letter of resignation, exit interviews).

Note: Social security numbers, medical information, and certain employee addresses are confidential under Florida law and must be protected accordingly.

## Entity Policies and Procedures

Human Resources should ensure that established policies and procedures are followed for certain personnel actions, such as verification of qualifications of new hires and employees recommended for promotion or termination, frequency of performance evaluations, training, and exit interviews.

Policies must also ensure compliance with the Florida Civil Rights Act (Section 760.10, F.S.) prohibiting employment discrimination, including protections against pregnancy discrimination, as well as state and federal requirements such as OSHA workplace safety rules and federal lactation accommodation requirements (PUMP for Nursing Mothers Act).

### **Federal and State Regulations**

There are many federal and state regulations that apply to employees, including minimum wage requirements, overtime issues, anti-discrimination laws, workplace safety, family and medical leave, and accommodations for persons with disabilities. It is advisable to consult with the entity's legal counsel to ensure compliance with applicable regulations.

Florida law requires:

- Verification of employment eligibility through the federal E-Verify system for all public employers, contractors, and subcontractors (Section 448.095, F.S.).
- Compliance with the Florida Minimum Wage Act (Section 448.110, F.S.).
- Adherence to conflict-of-interest provisions under Section 112.313, F.S., ensuring ethical conduct for public officers and employees.
- Application of federal Family and Medical Leave Act (FMLA) standards for eligible employees.

### **References**

Internal Revenue Service: <https://www.irs.gov/pub/irs-pdf/p15.pdf>

U.S. Department of Labor: <http://www.dol.gov/>

U.S. Equal Employment Opportunity Commission:

<http://www.eeoc.gov/>

Florida Commission on Human Relations: <http://fchr.state.fl.us/>

Part I, Chapter 2, Florida Civil Rights Act.

Section 112.313, F.S. – Standards of conduct for public officers, employees of agencies, and local government attorneys.

**Additional Florida Statutes for reference:**

- [Section 448.110, F.S., Florida Minimum Wage Act](#)
- [Section 448.095, F.S., E-Verify requirements](#)
- [Chapter 435, F.S., Employment Screening](#)
- [Section 741.313, F.S., Domestic Violence Leave](#)
- [Sections 112.3187–112.31895, F.S., Whistle-blower's Act](#)
- [Section 295.07, F.S., Veterans' Preference in Hiring](#)

## Section 13 – Intergovernmental Relationships

### Overview

The establishment of effective lines of communication among governmental entities is essential to ~~assuring~~ensure that governments provide the appropriate level and quality of services in an economical manner. Such communication with the federal government, state government entities, and other local governments can assist a local government in the identification of services to be provided to citizens, the enhancement of revenues, the effective and efficient delivery of services, and the conduct of operations in ~~the manner specified by law~~compliance with laws and regulations.

Effective relationships between a city and the county in which it is located are necessary to ~~assure~~ensure that the citizens living in the city are provided with the appropriate services in the most economic manner possible. This requires cooperation between the city and county as to which entity will provide which services and should be accomplished with input from the affected citizens to the extent possible.

It is particularly essential for the local government to have open and effective lines of communication with the state and federal governments. Both levels of government are instrumental in the funding of the operations of a local government, and both directly impact local government operations through the promulgation of laws and regulations that both empower the local governments and restrict the manner in which they conduct operations. The local governments can impact both of those functions by effectively communicating their needs and opinions. This is especially true at the state level where local governments have a greater ability to impact the promulgation of laws and regulations. It is essential that local governments open two-way lines of communication with legislators and their staff to assure a voice in deliberations that result in the enactment of laws affecting the local governments. Similarly, the establishment of working relationships with key personnel in the various state agencies provides a voice in the promulgation of rules that govern the operations of local governments.

One effective way to affect State laws and rules is to work together with other local governments that are subject to those same laws and regulations. The various types of local governments in Florida have formed organizations that provide a framework for communicating and working together to achieve common goals. A listing of such organizations is included in the reference section of this chapter.

### Relationships with Other Local Governments

The responsibility for providing government services to citizens in any given geographical area is shared locally by counties, cities, and special districts. Local governments are empowered to impose taxes and fees on the public to provide funding for those services. Citizens subject to governance by local governments with overlapping jurisdictions are best served when those local governments work effectively together to provide needed services in an economical manner.

The Florida Interlocal Cooperation Act of 1969 (Section [163.01](#), F.S.) allows local governments to cooperate with each other to more efficiently utilize their resources by entering into interlocal agreements. In some instances, the interlocal agreement creates a separate legal entity to administer a function or program, specifying the extent and nature of the respective parties' participation with respect to the funding and operations of the entity.

### **Relationships with State Government**

There are several state agencies that interact with local governments in a meaningful way, typically by the exercise of rule makingrulemaking authority, often associated with the provision of state funding to local governments. State and local funding of local government operations is generally provided through various state revenue sharing programs or grants; however, virtually all funding from both state and local sources is authorized by state law and the use of such funds is typically constrained by such laws or rules promulgated by state agencies assigned to administer them. Certain state agencies also serve as a source of information that is useful to the financial management of local governments. While it is not feasible to list all of these interactions in this publication, it is useful to mention, by way of example, some of the more significant areas in which state agencies impact local government financial operations.

**Department of Revenue (DOR):** Responsible for the administration and/or distribution of various taxes and fees for local governments, including administration of property taxes, a primary source of local government funding.

**Department of Financial Services (DFS):** Responsible for providing a variety of financial services for the State of Florida and its citizens. Of special importance to local governments is DFS's Division of Accounting and Auditing. The Division is responsible for providing a Uniform Chart of Accounts required to be used by local governments for the preparation of their AFR's. The AFR's are required to be filed with DFS utilizing the Division's LOGERLOGERX web-based filing system. The Division maintains a database of local government financial information derived from the AFR's. Other local government responsibilities include the promulgation of rules for tangible personal property accountability by counties and special taxing districts and the review and audit of financial information from Clerks of the Circuit Court related to the funding of court operations.

**Department of Commerce (formerly Department of Economic Opportunity (DEOFloridaCommerce):** Responsible for working with local governments to manage growth within the state, including review of required comprehensive plans and amendments. The Department of Commerce (FloridaCommerce) administers the Special District Accountability Program, which provides technical assistance regarding special districts and maintains the Official List of Special Districts, which provides information essential to the proper reporting of special district component units of counties and cities. The Department of Commerce (FloridaCommerce) also publishes the *Florida Special District Handbook Online*, which provides valuable information about special districts.

**Auditor General:** Responsible primarily for conducting audits of state agencies, state universities, community colleges, school boards, and, at the direction of the Legislative Auditing Committee, local governments. Additionally, the Auditor General promulgates rules for the audits of local governments by independent certified public accounting firms, reviews those audit reports, and reports on the results of that review, and provides various notifications relating to those audit reports. The Auditor General has established a system for monitoring the financial condition of local governments and makes the information derived from that system available to the local governments, their auditors, and others for further evaluation of financial condition of the local governments. The Auditor General also serves as a resource for local governments and their auditors who have questions relating to financial reporting and compliance issues.

### **Relationships with the Federal Government**

With respect to local governments, the federal government serves as both a source of laws and regulations that govern many aspects of their operations and a source of funding for local governments. Regulatory aspects are discussed in the pertinent sections of this Manual. It is not practical to describe herein the numerous categories of funds made available to local governments; however, that information is readily available from the web site: [www.grants.gov](http://www.grants.gov); [www.grants.gov](http://www.grants.gov).

### **References**

Department of Commerce – Special District Accountability Program:  
<http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/>

Florida Special District Handbook (Department of Commerce):  
<http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online>

Department of Commerce – Special District Accountability Program:  
<http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/>

Florida Special District Handbook (DEO):  
<http://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online>

Florida Department of Financial Services, Division of Accounting & Auditing:  
<https://www.myfloridacfo.com/division/aa> Bureau of Local Government:  
<https://www.myfloridacfo.com/> <https://www.myfloridacfo.com/home>

Florida Department of Financial Services, Audits and Reports:  
<https://www.myfloridaefo.com/division/aa/audits-reports>

**Florida Department of Revenue:**  
<https://floridarevenue.com/Pages/default.aspx>

**Auditor General – Local Government:**  
<http://www.myflorida.com/audgen/pages/localgovt.htm>  
<http://www.myflorida.com/audgen/pages/localgovt.htm>

Florida Office of Economic & Development Research:  
<https://edr.state.fl.us/Content/local-government/index.cfm>

Florida Government Finance Officers Association:

<http://www.fgfoa.org> <http://www.fgfoa.org>

Florida League of Cities:

<http://www.floridaleagueofcities.com> <http://www.floridaleagueofcities.com>

Florida Association of Counties: <http://www.fl-counties.com> <http://www.fl-counties.com>

Florida Association of Court Clerks and Comptrollers: <http://www.flclerks.com>

Florida Association of Special Districts: <http://www.fasd.com> <https://fasd.com/>

Florida Clerks of Court Operations Corporation: <http://www.flccoc.org> <http://www.flccoc.org>



## Section 14 – Payroll

### Overview

Processing payroll is an important function in any governmental organization. Payroll processing consists of: (1) calculating the earnings of employees and the related withholding for taxes and other deductions, (2) calculating employer contributions for taxes, pensions and other benefits, (3) recording the results of payroll activities, and (4) preparing required tax returns and other forms.  
~~(4) preparing required tax returns and other forms.~~

The payroll department should review contracts or other agreements between the entity and the individual to determine if the arrangement qualifies under Internal Revenue Service guidelines as an independent contractor or is an employer-employee relationship (see [http://www.irs.gov/Businesses/Small Businesses & Self Employed/Independent Contractor Self Employed or Employee](http://www.irs.gov/Businesses/Small-Businesses-& Self-Employed/Independent-Contractor-Self-Employed-or-Employee)). <http://www.irs.gov/Businesses/Small-Businesses-& Self-Employed/Independent-Contractor-Self-Employed-or-Employee>). Employment taxes must be paid on employee wages whereas no employment taxes are payable on payments to vendors/independent contractors.

The Internal Revenue Service publishes an Employer's Tax Guide (Publication 15) that, among other things, describes the various employment taxes, due dates, and information on whether fringe benefits are taxable or not. (see <http://www.irs.gov/publications/p15/index.html> <http://www.irs.gov/publications/p15/index.html>).

### The Process

In general, the payroll process is as follows:

- Payrolls are typically processed on a weekly, ~~biweekly~~bi-weekly, semi-monthly, or monthly basis.
- Each pay period, the payroll department determines the hours worked by employees, including any changes to payroll, such as deductions, pay increases, new hires, and terminations.
- A calculation of gross wages or salaries, federal and state taxes, and pension contributions, as well as other types of deductions (e.g., insurance premiums, garnishments, union dues, etc.), is then performed.
- After verification, audit, and payroll posting to each departmental cost center, checks are issued and/or direct deposits are transmitted to authorized depositories (where net pay is directly deposited in employee bank accounts) ~~, or put on pay cards~~. Employees receive a pay voucher showing gross earnings, withholdings, and net pay.

Payroll journal entries detail the check number issued and the employee's wages, taxes, deductions, and net pay. The payroll journal also provides totals of wages, taxes, deductions, and net pay, as well as the employer's liabilities, such as FICA (Social Security and Medicare), Federal Unemployment Tax, and State Re-employment Tax.

Reporting and depositing payroll taxes to the appropriate agency in an accurate and timely manner is important as late or inaccurate deposits may result in penalties and interest charges. Additionally, timely remittance of amounts to providers of benefits such as retirement contributions and health insurance is important to ensure compliance and continued coverage. One report that can provide assistance in the timely remittance of payroll taxes with the appropriate agencies is a Payroll Tax Summary that details by pay period, all wages, employee taxes, employer liabilities, and deposits. The Payroll Tax Summary is a cumulative report providing quarter-to-date and year-to-date balances and should be generated each time a payroll is processed.

The following is a sample of payroll-related reports:

Payroll Reports:	
Each Payroll	Each Quarter
Each Month	Each Year
➤ Employee Earnings Statements ➤ Departmental Cost Summary ➤ Payroll Checks ➤ Payroll Journal ➤ Payroll Tax Summary	➤ 940 Federal Unemployment Deposit ➤ 941 Federal Tax Return ➤ State <u>Unemployment</u> <u>Re-employment</u> Tax Return
➤ Month-End Departmental Summary ➤ Payroll Tax Summary	➤ Federal Unemployment Tax ➤ Federal Withholding Recap 940 ○ W-2's for all Employees ➤ ACA Reporting (1095s), if applicable

The payroll department should ensure that vacation, sick, compensatory, and other leave balances are properly recorded and reconciled on a periodic basis. Leave balance reports can also be used to calculate amounts due to employees for accumulated leave upon termination and to calculate compensated absences balances reported on the local government's annual financial statements.

#### Helpful Hints

➤ There should be a clear separation of duties between:—(a) persons involved in preparing payrolls, (b) timekeepers, and (c) persons distributing pay to employees.

➤ Action should not be performed for the following without written approval from the appropriate authority:

- Adding or deleting employees from the payroll
- Changes to the rate of pay
- Changes to payroll deductions

- Direct deposits for salaries should only be made pursuant to written authorizations from the employee and depository.
- Changes to direct deposit instructions should be verified with the requesting employee by telephone or in person.
- Payrolls should be rechecked as part of routine payroll preparation.
- Payrolls should be subject to final approval by responsible person(s) outside the payroll department.
- Duties of payroll employees should be periodically rotated and payroll employees should be required to take leave.
- Custody of unclaimed payroll checks should be vested in someone other than person(s) who prepare payrolls or distribute payroll checks.
- Sufficient control should be maintained over blank payroll checks.
- Payroll revolving funds should be reconciled by someone other than the person(s) who prepare payrolls or distribute payroll checks. Additionally, reconciliation procedures should include verifying names on payroll checks to payroll records and examining some of the endorsements on payroll checks.
- Procedures should be in place to ensure compliance with:
  - Union agreements regarding wage rates, vacation pay, and similar items
  - Federal and state regulations regarding wage and employment taxes (e.g., Social Security, Medicare, unemployment taxes, withholding taxes)
  - State regulations regarding bargaining workforce (e.g. eligibility of union dues to be collected as a payroll deduction)
  - Governing body policies on pay (classification and pay plan), leave, and benefits

## References

Internal Revenue Service, Federal Employment Taxes:  
<https://www.irs.gov/government-entities/federal-state-local-governments/employment-taxes>

Internal Revenue Service, Federal Employment Taxes:  
<https://www.irs.gov/government-entities/federal-state-local-governments/employment-taxes>

Florida Reemployment Taxes:  
<https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx>

Compliance Assistance: Compliance Assistance | U.S. Department of Labor  
IRS New Overtime Ruling

One, Big, Beautiful Bill Act: Tax deductions for working Americans and seniors | Internal  
Revenue Service

## Section 15 – Public Records/Sunshine Law/Ethics/Ordinances

### Public Records/Sunshine Laws

The State of Florida has established ~~by law~~ some of the most comprehensive open government laws in the country, laws that can impact virtually every aspect of local government operations. The open government laws include the Public Records Law (Chapter 119, F.S.) and the “Sunshine Law” (See Section 286.011, F.S.). ~~These laws are generally intended to provide public access to government records and meetings.~~

~~The Florida Department of Legal Affairs, headed by the Attorney General, is responsible for administration of the open government laws and publishes the Government in the Sunshine Manual to assist local governments and agencies in implementing and adhering to these laws. An electronic edition of the Manual is available on the Attorney General's website, <https://www.myfloridalegal.com/open-government/sunshine-manual>. The Attorney General's Office provides training resources on the website to assist local governments in resolving issues related to public records (including exemptions and redactions thereto), fees and costs that may be charged for providing public records, and public meeting requirements. The web site also includes a searchable database of Attorney Generals' opinions.~~

~~**Public Records Law.** Chapter 119, F.S., provides that as a matter of state policy, “... all state, county, and municipal records are open for personal inspection and copying by any person. Providing access to public records is a duty of each agency”. Public records are defined to include “all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency”. Electronic records created on personal devices (e.g. emails, text messages, chats, etc.) are also public records. However, unlike work performed and communicated through your organization's information systems, information communicated on a personal device is not captured and backed up for the purpose of records retention. It is up to the personal device owner to retain the records in accordance with the Public Records Law. Therefore the use of personal devices for work related communications should be avoided as much as possible. Please note that an organization may maintain the records created on personal devices using software and/or applications approved by their Information technology division.~~

The Public Records Law provides that:

- All state, county, and municipal records are open for personal inspection and copying by any person, unless specifically exempt.
- Public records are defined to include all materials made or received in connection with official business, regardless of form (e.g. paper, email, text, data systems, photographs, recordings).

- The Division of Library and Information Services within the Florida Department of State ~~is responsible for adopting rules to establish~~adopts retention schedules and ~~a~~ disposal process for public records. With regard to the provision of access to such records, ~~Chapter 119~~processes for records (Section 257.36, F.S.).
- Agencies must ensure that **contractors** handling public records comply with Section 119.0701, F.S., includes requirements related to:
  - Maintenance, preservation, and retention of public records.
  - Fees for inspection and copying of public records.
  - Exemptions from inspection or copying of public records.

These requirements have given rise to numerous questions regarding their application to specific circumstances, many of which have been resolved either through an opinion rendered by the Attorney General or by a court of law. Such resolutions have been summarized by the Attorney General in the *Government-in-the-Sunshine Manual*. Topics covered in the Manual include:

- What kinds of records are subject to the Public Records Law?
- To what extent can an agency regulate inspection and copying of public records?
- What are the statutory exemptions?
- What fees may be imposed for inspection and copying of public records?
- What are the requirements for maintenance and disposal of public records?

~~Sunshine Law. At the local government level, the Sunshine Law is intended to provide open access to government meetings. The basic requirements of the Sunshine Law are as follows:~~

- Exemptions are updated annually by the Legislature. Agencies must review and apply current exemptions (see the Government-in-the-Sunshine Manual, Attorney General's Office).

The Sunshine Law requires that:

- Meetings of public boards or commissions must be open to the public.
- Reasonable notice of such meetings must be ~~afforded~~provided to the public.
- Minutes of the meeting must be taken.

~~As with the Public Records Law, the resolution of numerous questions regarding the application of Sunshine Law requirements. The law applies to specific circumstances have been summarized by the Attorney General in the Government-in-the Sunshine Manual. Topics covered in the Manual include:~~

- Which agencies are subject to the Sunshine Law?
- What meetings are subject to the Sunshine Law?
- Does the Sunshine Law apply to ~~telephone person~~, electronic, ~~or~~and written communication between ~~Board~~board members? when discussing public business.
- What types of discussions are subject to the Sunshine Law?
- To what other activities does the Sunshine Law apply?
- What are the meeting notice and procedural requirements?
- What are the exceptions?
- What are the consequences for failure to comply with the requirements?

~~Government officials should also be aware that there may be other requirements in State law, local ordinance, or policy that are supplemental to the Sunshine Law, particularly with regard to notice and minutes requirements.~~

- The public has the right to be heard on propositions before a board or commission (Section 286.0114, F.S.).
- Closed sessions are permitted only in narrow circumstances (e.g., litigation strategy, security matters) under Section 286.0113, F.S.

Violations may result in civil or criminal penalties.

## **Attorney General Resources**

The Florida Department of Legal Affairs, headed by the Attorney General, is responsible for administering Florida's open government laws. The Attorney General publishes the Government-in-the-Sunshine Manual, which provides detailed guidance on the Public Records Law and Sunshine Law, including exemptions, redactions, fees, meeting requirements, and case law summaries.

The manual is updated annually and is available electronically. The Attorney General's Office also provides:

- Training resources and FAQs to help local governments and agencies address records and meeting requirements.
- A searchable database of Attorney General Opinions on open government issues.

## **Issue Resolution**

When – In the event that a local government is faced with a Public Records Law/public records or Sunshine Law issue, the appropriate government issues arise, officials should:

- Review the requirements of the Public Records or Sunshine Law and any other applicable statutory provisions.
- Review Consult any applicable local ordinances or policies.
- Consult Refer to the Attorney General's Manual Sunshine Manual
- Seek the advice of legal counsel.
- If still unresolved, request Request an opinion from the Attorney General if unresolved.

## Ethics Law

The Code of Ethics for Public Officers and Employees, adopted by the Legislature as Part III of Chapter 112, F.S., contains (Chapter 112, Part III, F.S.), establishes standards of ethical conduct and disclosures applicable to public officers, employees, candidates, lobbyists, and others in State and local government, with the exception of judges. Additionally, the Code of Ethics requires:

Key provisions include:

- Conflicts of interest, prohibited transactions, and misuse of position (Section 112.313, F.S.).
- Disclosure requirements for financial interests (Section 112.3145, F.S.).
- **Mandatory ethics training** (Section 112.3142, F.S.): constitutional officers, elected municipal officers, commissioners of community redevelopment agencies, and elected officers of independent special districts ~~to~~must complete four hours of ethics training annually ~~that, at a minimum, addresses s. 8, Art. II of the State~~ covering the Constitution, the Code of Ethics, ~~and Florida law on~~ public records, and public meetings.

The Florida Commission on Ethics administers these requirements and enforces violations.

The State of Florida publishes this Code of Ethics at:  
<https://ethics.state.fl.us/> <https://ethics.state.fl.us/>

## Ordinance Laws

Sections 125.66 and 166.041, Counties (Section 125.66, F.S., respectively, set forth a.) and municipalities (Section 166.041, F.S.) must follow uniform method for the adoption and enactment of county and municipal procedures when adopting ordinances and resolutions. It establishes These statutes establish minimum notice procedures that may not be lessened or reduced by the county or municipality. Failure to comply with the notice requirements may have serious consequences. For example, failure to comply with specified notice requirements may render a zoning ordinance void. Additionally, Sections 125.66 and 166.041, F.S., were recently revised by Laws of Florida Chapter 2023-309 to require that counties and municipalities, for certain types of ~~that~~ cannot be waived. [AGO Informal Opinion, 7/15/97]

Key requirements:

- Certain ordinances, ~~prepare a business impact estimate~~ require preparation of a **Business Impact Estimate (BIE)** before ~~adopting the ordinance, and to suspend enforcement~~ adoption.
- Enforcement of an ordinance ~~in certain circumstances~~ must be suspended if the ordinance ~~is the subject of a civil action challenging the ordinance's validity. These laws now authorize the challenged in court to~~.
- A court may award up to \$50,000 in attorney fees, costs, and damages to a prevailing plaintiff. (Chapter 309, Laws of Florida).
- Failure to comply with notice requirements may render an ordinance void.

## References

~~Chapter 112, Part III, F.S.~~

~~Chapter 119, F.S.; Public~~

~~Records~~

~~Section 125.001, F.S.; Board meetings; notice~~

~~Section 125.17, F.S.; Clerk~~

~~Section 125.66, F.S.; Ordinances; enactment procedure~~

~~Section 166.041, F.S.; Procedures for adoption of ordinances and resolutions~~

~~Section 286.011, F.S.; Public meetings and records; public inspection; criminal and civil penalties~~

~~Government in the Sunshine Manual - Florida Office of the Attorney General: <https://www.myfloridalegal.com/open-government/sunshine-manual>~~

Information relating to archives and records management, including retention requirements:  
<http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>

Public Records: Chapter 119, F.S.

Sunshine Law: Sections 286.011, F.S.; 286.0113, F.S.; 286.0114, F.S.

Voting: Section 286.012, F.S.

Records Retention: Section 257.36, F.S.

Ethics: Chapter 112, Part III, F.S.; Section 112.3142, F.S.; Section 112.313, F.S.

Ordinances: Section 125.66, F.S.; 166.041, F.S.

Attorney General's Sunshine Manual

Attorney General Training Resources

Attorney General Opinions Database

Florida Commission on Ethics

## Section 16 – Purchasing

### Overview

The purchasing function in larger governments is often handled by a central department. Some local governments do not have the resources necessary to fully centralize purchasing, therefore it is essential to have proper policies and procedures in place to ensure that purchases are made in the most efficient and economical way possible.

### Policy

~~A government should have a policy regarding purchasing that assigns authority, establishes thresholds, promotes full and open competition, which reduces the appearance and opportunity for favoritism and inspires public confidence that contracts are awarded in an equitable manner. Such a policy should describe the duties that the department/local government purchasing agent is responsible for, and also develop specific procedures in order to complete those tasks associated with purchasing.~~

~~Full and open competition is important because it helps obtain the best value for the taxpayer and prevents corruption in the process. The procedure to ensure full and open competition is the competitive bid process. This process should be specific when outlining the selection criteria; however, this process does not necessarily mean that the lowest bidder will always be chosen.~~

~~When competitively procuring goods or services, governments should ensure compliance with applicable State laws, including:~~

- ~~Section 218.391, F.S. Procedures for selecting the financial statement auditors.~~
- ~~Section 255.0525(2), F.S. Solicitation of competitive bids or proposals for a construction project.~~
- ~~Section 255.20, F.S./255.20, F.S. Requires justification for using local government staff to perform certain construction and electrical projects rather than competitively selecting a vendor for such services and annual reporting of the estimated and actual costs of projects constructed pursuant to this subsection.~~
  - ~~Section 287.055, F.S. Acquisition of professional architectural, engineering, landscaping architectural, or surveying and mapping services.~~
  - ~~Section 287.057, F.S. Procurement of commodities or contractual services.~~
  - ~~Section 287.05701, F.S. Prohibition against considering social, political, or ideological interests in government contracting.~~

~~Incorporated within a government's purchasing policy and procedures, an agency should~~

A government should have a policy regarding purchasing that:

- Assigns authority and establishes thresholds.
- Promotes full and open competition, reducing the appearance and opportunity for favoritism.
- Inspires public confidence that contracts are awarded in an impartial and accountable manner.

Such a policy should describe the of the purchasing agent and outline specific procedures to carry out those duties.

Full and open competition is important to help obtain the best value for the taxpayer and prevent corruption. Competitive procurement should clearly define evaluation criteria; however, this does not always mean the lowest bidder will be chosen.

When competitively procuring goods or services, governments must ensure compliance with applicable State laws including, but not limited to:

- Section 218.391, F.S., Auditor Selection Procedures
- Section 255.0525, F.S., Advertising for Competitive Bids or Proposals
- Section 255.20, F.S. regarding use of local government staff
- Section 255.0991, F.S. regarding restrictions on local preferences in construction services
- Section 287.055, F.S. regarding procurement of professional services (CCNA)
- Section 287.057, F.S., Procurement of Commodities or Contractual Services
- Section 287.05701, F.S. regarding viewpoint neutrality in contracting
- Section 287.058, F.S. regarding contract requirements including audit

Governments should also adopt and implement the generally accepted values and guiding principles of public

procurement, including but not limited to, Values and Guiding Principles of Public Procurement (NIGP), which emphasize accountability, ethics, impartiality, professionalism, service, and transparency.

## Contractual Services

Governments are responsible for ensuring ~~implementation of controls that provide for the effective and efficient procurement of contractual services in accordance with applicable Federal and State laws, local ordinances and resolutions, contracts, grant agreements, and policies and procedures.~~

### Contractual service procurements

- Procurements should be supported by written contracts ~~embodiment all provisions and conditions of the procurement of such services. Properly written contracts protect contracting party interests, establish the that clearly define services, responsibilities of contracting parties, define the services to be performed, and provide a basis for payment. Effective contract monitoring includes terms.~~
- Contracts must include sufficient detail for audit purposes (Section 287.058, F.S.).
- Monitoring procedures ~~to~~should ensure that ~~contractors~~ comply with applicable contract terms and conditions and satisfactory receipt of services ~~is~~are delivered as agreed, with compliance documented before payments are made. ~~It is recommended that purchasing~~
- Purchasing staff, ~~in conjunction together~~ with the respective user department when applicable, ~~departments~~, should conduct ~~contract~~ monitoring, throughout the contract lifecycle, to ensure compliance with its agency policies and procedures.

## Purchasing Cards

Many governments ~~have implemented~~implement a purchasing card program ~~in order~~ to provide an efficient, cost-effective method of purchasing and paying for small-dollar as well as high-volume purchases. This reduces the workload within the finance department due to less purchase orders being issued, as well as a reduction in invoices to be processed for payment.

~~There are many advantages to the local government implementing a purchasing card program such as:~~

### Advantages Include:

- Simplified purchasing and payments.
- Lower overall transaction ~~processing cost per purchase~~costs.
- Reduced paperwork.
- Increased~~Better~~ management information on purchasing histories.
- ~~The ability to set control~~ purchasing ~~Control of~~ dollar limits.

- o Receipt of rebates from the bank, which may increase, based on dollar volume and categories of total purchases.
- Better pricing.
- Lower risk of non-payment.
  - o Expedited Rebates or incentives from banks.
  - o Faster payments for goods and services to small businesses.
  - o Alternative to petty cash.
  - o Aiding in Support for emergency preparedness preparation.
  - o Expediting payment of travel expenses.

While there are many advantages, the local government should be mindful of the disadvantages as well which Risks include possible duplicate payments to vendors; fraud, waste, or abuse of the purchasing card even though internal controls are in place; and also the public's or public perception of issuing the cards to employees issues.

The GFOA's recommendation for the implementation of such

#### Recommended Controls:

Competitive selection of a program is:

- A competitive bid process should be used to select a purchasing card provider.
- Consideration should be given to vendors who can provide automated Automated approval and reconciliation software.
- The program should be designed to be simple and easy to use.
- Controls need to be maintained and should include:
  - Written agreements with banks.
  - Written Clear policies and procedures for the staff.
  - Implementing a Staff training program, to include a training with a written manual.
  - Systems to ensure compliance Compliance with IRS 1099 reporting regulations.

The above controls should be in compliance with the government's current purchasing policies and procedures. Moreover, periodic monitoring of card usage to ensure compliance with the agency's policies and procedures is crucial to the success of the card program.

- Regular monitoring and audits of card use.

See GFOA Guidance – Purchasing Cards for best practices.

#### **Prompt Payment**

Sections 218.70 through 218.80, F.S., outline the The Local Government Prompt Payment Act, which stipulates that all (Part VII, Ch. 218, F.S.) requires timely payments for non-vendors:

- Non-construction and construction services: undisputed invoices must be paid within 45 days of receipt.
- Construction services: undisputed invoices must be made in a timely manner, or when payment is due paid within 25 business days.
- Interest accrues on late payments.

Agencies should establish procedures to ensure compliance, avoid penalties, and maintain good vendor relationships.

#### **Internal Controls**

Internal controls over purchases should ~~be designed to~~ ensure compliance with ~~formal or informal~~ competitive purchasing requirements; ~~a~~ purchase order approval; ~~timely recording/eliminating approvals, and proper documentation. Controls should also ensure:~~

- Timely elimination of encumbrances;
- Proper recording purchases of expenditures in the correct time period with sufficient documentation; and when;
- Documentation of grant funds are used, documenting it as a proper expenditure. There are potential weaknesses associated with each of the above, and compensating expenditures to meet federal/state audit standards.

Governments should periodically evaluate internal controls, ~~should be implemented to address those weaknesses, against~~ ~~The GFOA has published guidance such as the GFOA's *Evaluating Internal Controls: A Local Government Manager's Guide*. The appendix has a comprehensive outline of objectives, potential weaknesses, compensating controls, and other procedures to ensure compliance.~~

## References

[GFOA Guidance – Purchasing Cards](#)

[NIGP Best Practices](#)

[NIGP: Values and Guiding Principles of Public Procurement](#)

*Financial Policies: Design and Implementation.* Kavanagh, Shayne and Williams, Wright Anderson GFOA (available for purchase from the GFOA at a minimal cost).

~~Using Purchasing Cards to Streamline the Purchasing Process:~~

<https://www.gfoa.org/materials/purchasing-cards>

**NIGP: The Institute for Public Procurement *Global Best Practices***  
<https://www.nigp.org/global-best-practices#contract-admin>

**NIGP: The Institute for Public Procurement. *Values and Guiding Principles of Public Procurement***  
<https://www.nigp.org/our-profession/values-and-guiding-principles-of-public-procurement>

*Evaluating Internal Controls: A Local Government Manager's Guide.* \_Gauthier, S. Stephen

## Section 17 – Reporting Requirements

### Overview

The Joint Legislative Auditing Committee (JLAC) ~~maintains~~has prepared a Reporting Calendar, which provides a ~~comprehensive list~~comprehensive list of recurring financial reporting requirements for Florida local governments. Most of these requirements are financial in nature and thus typically fall into the responsible hands of the government finance officer. The Office of Economic and Demographic Research (EDR) website includes ~~various~~ links to ~~Local Government Financial Reporting Requirements~~Local Government Financial Reporting Requirements, Local Government TRIM Compliance Requirements, and ~~related~~ information can be found on the ~~Florida Department of Revenue website~~. The ~~Department of Management Services~~ website includes information pertaining to Local Government Retirement Plans established under Chapter 112, 175 and 185, Florida Statutes, ~~including~~ links to the ~~various~~ local retirement plans' compliance requirements.Reporting Requirements.

In ~~addition~~, the ~~Special~~ District ~~Accountability~~ Program ~~publishes~~ Reporting Requirements ~~by~~ Due Date ~~for~~ ~~special~~ districts ~~and~~ ~~is~~ ~~available~~ from: [https://floridajobs.org/docs/default-source/2015-community-development/community-assistance/sdap/florida-special-district-handbook.pdf?sfvrsn=987754b0\\_2](https://floridajobs.org/docs/default-source/2015-community-development/community-assistance/sdap/florida-special-district-handbook.pdf?sfvrsn=987754b0_2) [https://floridajobs.org/docs/default-source/2015-community-development/community-assistance/sdap/florida-special-district-handbook.pdf?sfvrsn=987754b0\\_2](https://floridajobs.org/docs/default-source/2015-community-development/community-assistance/sdap/florida-special-district-handbook.pdf?sfvrsn=987754b0_2)

### JLAC Reporting Calendar

The reporting calendar presents a compilation of statutorily~~–~~ mandated reporting requirements made up of all local governments. For each reporting requirement, the following ~~is~~are listed:

- Due date (if specified).
- Title of the required report.
- Statutory or Administrative Rule authority.
- Current contact person in state government to whom the report is submitted.

The calendar lists reporting requirements that may apply to all or one type of local government (counties, municipalities, special districts - independent or dependent, school districts) on various topics. This calendar lists information concerning statutorily~~–~~ mandated reporting requirements due throughout the year.

Because local government budgeting can be a critical and complex process, TRIM compliance requirements are highlighted in gray and comprise reporting requirements associated with local government budgeting and TRIM Compliance. Local government

retirement plans reporting requirements are highlighted in yellow and include statutorily mandated requirements applicable to local governments with retirement and or pension plans.

If you have any questions about reporting requirements or action taken against non-compliant entities, contact the JLAC at [\(850\) 487-4110.](mailto:jlac@leg.state.fl.us)

## Section 18 – Retirement Plans

### Overview

Retirement plan benefits are deferred compensation for services and form an important component of recruiting and retention within a compensation and benefits policy. Furthermore, they are significant financial commitments requiring the serious attention of government employers' financial staff.

### Types of Plans

Public sector employers offer several retirement options for their employees. Retirement plans fall into three general categories: (1) defined benefit plans, (2) defined contribution plans, and (3) hybrid plans. The defined benefit plan retirement option historically has been the primary retirement plan offered to employees. In an effort to control costs, some government agencies are now offering a defined contribution plan as an alternative to the defined benefit plan. Other governmental entities have adopted a hybrid plan which combines the features from a defined benefit plan with a defined contribution.

Many public sector employers have implemented deferred retirement option plans as a feature in their defined benefit plans to achieve a variety of financial and human resource management objectives.

#### Defined Benefit Plan

A defined benefit (DB) plan provides employees with a predictable retirement benefit for life. DB plans are based upon an established formula and defined by a legal plan document. DB plans promise a monthly pension for life (with survivorship options).

The amount of the monthly pension is determined by a formula, usually multiplying a benefit accrual rate (as a percentage) times a final average monthly pay times years of service with the government. Some plans may include a Cost-of-Living-Adjustment (COLA) which increases the pension benefit over time to account for inflation. The monthly benefit to the employee is reasonably predictable, based on the formula. The monthly pension usually begins after leaving employment and upon satisfying certain age and service eligibility conditions. DB pensions usually provide disability pensions and death benefits to surviving beneficiaries as well.

A DB pension fund is professionally managed and builds up over time to systematically and actuarially finance the benefits promised. A reasonable goal is to work toward maintaining a 100% funded status; that is, a pension fund with assets equal to the liability attributed to past

years of service. Typically, employees in a DB plan pay a fixed rate of payroll contributions into the pension fund to help finance their future monthly pension benefits. However, the employer is responsible for contributing the balance of what is actuarially required each year based on the actuarial valuation prepared by the plan's actuary.

~~actuarially required each year based on the actuarial valuation prepared by the plan's actuary.~~

Under conventional DB plans, the employer bears all the risks of a given plan, including investment and longevity risks. Since the employer pays the balance of the actuarially determined contributions, any shortfalls in investments and any other adverse actuarial experience must be made up by the employer over time. Conversely, if the plan's actuarial experience is better than expected, the employer reaps the reward of lower contribution requirements. The employer's contribution rates will fluctuate based upon the actuarial experience of the plan and if there are changes to the benefits offered under the plan.

### **Defined Contribution Plan**

Defined contribution (DC) plans are the opposite of defined benefits plans in several ways. Contributions to DC plans may be made by the employee and/or the employer. The employer contributions are fixed and defined by the contribution formula, while the employee/retiree bears all the investment risks. Account balances are maintained in the name of each employee, with the ultimate benefit being unpredictable because it depends on the performance of the account's investment. DC plans provide funds for retirement based solely on the contributions made to the plan and the gains and losses on the assets available in an employee's individual account. Typically, the employee decides what investments are appropriate from a predetermined list, and all investment-related risk is borne by the employee.

The account balance is paid out to the employee according to the options outlined in the plan documents. This may include a lump sum payment upon termination or retirement, which would allow for the purchase of an annuity, or withdrawals may be made over the lifetime of the employee that are in compliance with required minimum distribution rules promulgated by the Internal Revenue Service. DC plans can be offered as the primary retirement plan or as a supplemental retirement plan to a DB plan, or they can be part of a Combination DB-DC pension plan.

### **Hybrid Plans**

Other plan designs incorporate features of both DB and DC plans into a single plan. Hybrid plans can be offered as a primary, optional, or supplemental plan. There are a growing number of hybrid plans that express future retirement benefits as account balances. The key difference between DC plans and hybrid plans is that DC plans establish an actual funded account for each participant, which contains employer and employee contributions and investment gains and losses, while hybrid plans establish "accounting" or notational accounts for each participant. The participant's balance in a hybrid plan continues to grow throughout employment, and the benefit is defined by the current value of the account.

➤ **Cash Balance Plans** – Cash balance plans maintain notional account balances in the name of each employee, crediting their accounts with pay credits and interest credits, and pay lump sums upon termination or retirement like DC plans. However, the interest credits come from a professionally managed pooled fund. The ultimate benefit to the employee may or may not be predictable depending on the interest crediting method; and the employer contributions are not predictable either. The employer bears much or all the investment risk and reward.

The employer sets aside a percentage of an employee's salary each period, and the balance set aside earns interest at a set rate. In other words, the employer promises to make a contribution to an account, usually with a specified percentage of pay (also referred to as a credit to the employee's account), and to credit the account with interest, usually a specified rate of return or a rate based on the yield of a particular benchmark. The employer invests the funds, retaining all investment income and bearing all the risks. The plans generally provide participants with the option of receiving their vested account balances as an annuity or as a lump sum.

Cash balance plans have become common in the private sector and have seen some growth in the public sector.

➤ **Variable Benefit Plans** – The benefit factors and formulas in traditional DB plans are usually fixed and change up or down only through amendment by the governing body. However, a variable benefit plan is a DB plan with a multiplier or other factor that automatically varies up or down depending on the investment performance of the fund or on the contribution budget, so as to share the risk between the employer and the member. While these are rare in the public sector, they have a long history (although in the minority) in the private sector.

### Plans with Hybrid Features

➤ **Defined Benefit Plans (DB) with Defined Contribution (DC) Features** – Public sector plans have options under section 401(a) of the Internal Revenue Code (IRC) to add a DC feature to a DB plan. There are several variations of DB plans with DC features. These include floor offset plans and pension equity plans. Another common approach is to simply offer a DB plan and a separate voluntary DC plan such as a 457, 403(b) or 401(k) plan.

➤ **Defined Contribution Plan (DC) with Defined Benefit (DB) Features** – Defined contribution plans may seek ways to allow members to manage the risk of outliving their money. This could include the purchase of an annuity contract, or allowing a transfer out of the DC plan into an appropriate DB plan where the employee can annuitize this transferring DC balance.

### **Deferred Retirement Option Plans (DROP)**

Although DROP plan features can vary significantly, the plans usually result in a lump sum payout that supplements an employee's pension. DROP plans allow employees who would otherwise retire in a DB plan to continue working. However, rather than continuing to accrue credit for service and compensation, the monthly pension payment is credited to a separate account under the government's retirement plan. The account increases in value from the monthly payments which may include an agreed-upon interest amount, or may increase or decrease in accordance with the investment return of the account, until the end of the DROP period.

A significant concern about the use of DROP plans is that costs have been substantially higher than anticipated in some jurisdictions. In these cases, unexpected cost increases have been attributed to factors such as unfavorable plan design and guaranteeing an interest rate that equals or exceeds an overly optimistic return assumption.

### **Essential Elements of a Retirement Plan**

- Defines employee groups that are eligible to participate in the retirement plan.
- Indicates vesting requirements for members of the plan.
- Defines the benefits provided by the plan, including the components of the formula to determine those benefits (e.g., benefit accrual rate in percentage, years of service, and final average compensation).
- Defines other benefit options, such as early and disability retirement, joint and survivor options, and lump sum withdrawals.
- Defines eligible service, including an employee's ability to purchase past service, such as prior military or other government service.

### **Essential Elements of a Plan Design**

- Determine the adequacy of the retirement plan in meeting the needs of employees.
- Conduct a full actuarial analysis based on workforce demographics and the desired level of replacement income to determine the related cost of providing the benefit.
- Provide a tax deferral to the employee through the use of mandatory employee contributions (employer pick-ups).
- Design a plan that is financially sustainable for the employer.

### **Financial Statement Accounting and Footnotes**

Governmental Accounting Standards Board (GASB) issued Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25* and Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, which now comprise the primary accounting standards for reporting pension

information in governmental financial reports. Other subsequent standards issues supplement these.

There are many different rules governing pension reporting and disclosure for accounting ~~purpose~~purposes, depending on the type of plan and the governmental entity's makeup. Pension plans can be classified in several different ways such as a single-employer DB plan, agent multiple-employer DB plan, cost-sharing multiple-employer DB plan, DC plan, or insured DB plan.

A pension plan and trust sometimes issues its own separate financial statement in compliance with GASB Statement No. 67, but if such a separate financial statement is *not* issued, then the financial reporting entity is required to provide all disclosures ordinarily required by GASB Statement No. 67 of stand-alone pension plan reports in addition to the accounting and financial reporting requirements of GASB Statement ~~No.~~No. 68. On DB plans, these disclosures include significant information typically contained in actuarial valuations. The GASB Statement also requires historical 10-year data to be reported as Required Supplementary Information.

For those local governments that participate in the Florida Retirement System (FRS), the FRS provides the pro rata data required for accounting and financial reporting.

### **Benefits Policy Considerations**

#### *Adequacy and Competitiveness*

The level of retirement benefit promised should be part of the employer's overall considerations as to benefits policy. How much in retirement income is considered "adequate" for a career employee? *How much should be provided for retirement benefits in order to offer a competitive compensation package?*

These are among the key questions to address as part of the employer's discussions of its benefits policy.  
~~its benefits policy.~~

#### *Affordability and Sustainability*

Adequacy and competitiveness sometimes are competing objectives to affordability and sustainability. *Affordability is an assessment of whether the employer can afford the cost of the retirement benefit for a given year, while sustainability is an assessment of the affordability over a long period of time.* *Both of these assessments are, of course, measured against other claims on limited revenue.*

Sacrificing adequacy and competitiveness, in the name of affordability, can result in a lower standard of essential services by staff and a decline in public perception. *On the other hand, sacrificing affordability and sustainability, in the name of adequacy and competitiveness, can result in higher taxes and reduction or elimination of other worthy programs.*

## Defined Benefit Plan Management

### *Pension Board*

Typically, a pension board is created and comprised of appointed and elected trustees. The board and its trustees have fiduciary responsibilities to operate the plan prudently, as adopted by the elected officials, and not to act in their own self-interests or in other interests that are not aligned with the current pension interests of plan members. A pension board will need to engage the services of independent professionals to advise ~~it~~them, including an attorney, an actuary, and an investment consultant.

### *Funding Policy*

A written funding policy sets forth the principles to determine when and how much the employer is to contribute to the pension fund in order to ensure the plan is well-funded, giving the employees and retirees a high level of benefit security. A funding policy strikes a balance among several policy objectives:

- A pension fund with actuarially sufficient assets to pay benefits when due.
- A reasonable annual matching of the cost to the employer and the service rendered by members earning benefits (in other words, inter-generational equity or not kicking the can down the road).
- Manage contribution volatility (not contribution affordability).
- Transparency and accountability.
- Governance integrity (avoiding agency risk and the employer's commitment to fund the program).

A good resource for establishing a funding policy is found in *Actuarial Funding Policies and Practices for Public Pension Plans* issued in 2014 by the Conference of Consulting Actuaries: [https://www.ccactuaries.org/docs/default-source/papers/cca-ppc\\_actuarial-funding-policies-and-practices-for-public-pension-plans.pdf?sfvrsn=6397cc76\\_6](https://www.ccactuaries.org/docs/default-source/papers/cca-ppc_actuarial-funding-policies-and-practices-for-public-pension-plans.pdf?sfvrsn=6397cc76_6) [https://www.ccactuaries.org/docs/default-source/papers/cea-ppc\\_actuarial-funding-policies-and-practices-for-public-pension-plans.pdf?sfvrsn=6397ee76\\_6](https://www.ccactuaries.org/docs/default-source/papers/cea-ppc_actuarial-funding-policies-and-practices-for-public-pension-plans.pdf?sfvrsn=6397ee76_6)

### *Investment Policy and Risk/Reward*

The pension board is typically given the responsibility to invest the pension fund. The board should adopt an investment policy to guide its investment duties.

The most important aspect of setting an investment policy is the decision about the risk profile of the fund. That decision should be made in cooperation with the employer's assessment of its own risk appetite and its natural desire for lower contributions which competes with actuarial benefit security.

A pension fund portfolio with a higher risk profile will usually result in volatile levels of investment returns and, thus, volatile employer contribution requirements. But a higher risk profile usually carries with it higher

"expected" returns which lowers the contribution requirements. Conversely, a pension fund portfolio with a lower risk profile will usually

result in more stable levels of investment returns and, thus, more stable employer contribution requirements. But a lower risk profile usually carries with it lower "expected" returns which raises the contribution requirements.

Since the employer is bearing all the investment risk in conventional DB plans, the employer should have significant input to the pension board on the risk profile of the pension fund and the resultant level of employer contributions required. The pension board should not set the risk profile of the fund in a vacuum.

The board's actuary and investment consultant should jointly advise the parties concerning the risk/volatility levels of different asset allocation policies. Section 112.662, F.S., requires that investment decisions be based solely on pecuniary factors as defined in Section 112.662(1), F.S., and requires periodic filing of a comprehensive report detailing and reviewing governance policies concerning investment decisions regarding retirement systems or plans. (see Section 5 of Laws of Florida Chapter 2023-28). Additionally, Section 215.4755, F.S., provides certification and disclosure requirements by investment advisors and managers. (see Section 10 of Laws of Florida Chapter 2023-28).

#### *Actuarial Assumptions*

DB plans make promises to public employees that can easily stretch over a period of several decades. Demographic actuarial models of the projected workforce and retired population are employed to estimate the number and timing of disabilities, terminations, retirements, and deaths among covered plan members and their beneficiaries. Economic actuarial models are integrated with the demographic models to estimate future salary increases, inflation, and investment performance. The combined models help the actuary to determine the future cash flow expectations, present values, annual contribution requirements, funded status, and pension liability and risk assessments.

These models require a selection and adoption of assumptions about the future. These are called actuarial assumptions. The assumptions must be reasonable and constitute an honest, best estimate of the future events, without influence or bias in favor of any parties' self-interests or in other interests that are not aligned with the current pension interests of plan members. Two of the more significant actuarial assumptions are the mortality tables that estimate future longevity and the investment return assumption that estimate how much the pension fund will earn over time.

The investment return assumption should be developed through a robust process of estimating the future returns of the fund's own portfolio, taking into account: (a) the forward-looking capital market assumptions of multiple professional experts in the fields of forecasting inflation and investment returns, (b) the fund's own asset allocation, and (c) the plan's expected cash flow.

Sections 112.63 and 112.664, F.S., require local government pension plans to use the mortality tables used in either of the two most recently published actuarial valuation reports of the FRS, including the projection scale for mortality improvement, and appropriate risk and collar adjustments based on plan demographics. These tables are

to be used in preparing the local plans' actuarial valuations and actuarial disclosures. Copies of recent FRS actuarial valuations may be found on the FRS website on the Publications page at: [https://www.dms.myflorida.com/workforce\\_operations/retirement/publications/actuarial\\_valuations](https://www.dms.myflorida.com/workforce_operations/retirement/publications/actuarial_valuations)  
[https://www.dms.myflorida.com/workforce\\_operations/retirement/publications/actuarial\\_valuations](https://www.dms.myflorida.com/workforce_operations/retirement/publications/actuarial_valuations)

The mortality methodology is described in Appendix A of the valuation.

The Bureau of Local Retirement Systems in the Department of Management Services' Division of Retirement is responsible for monitoring Florida's local government DB pension plans for compliance with Florida law and Florida Administrative Code provisions. These responsibilities are divided between the Local Retirement Section and the Municipal Police Officers and Firefighters' Retirement Trust Funds Section.

The [Local Retirement Section](#) pages provide information regarding the local government pension plans for compliance with Part VII of Chapter [112](#), F.S.

The [Municipal Police and Fire Plans](#) pages provide information regarding the local government pension plans established under the provisions of Chapters [175](#)[175](#) and [185](#), [185](#), F.S.

## Defined Contribution Plan Management

### *Fiduciary Responsibility*

DC plans have fiduciaries to select vendors and to monitor the investment performance of the pre-determined list of investments offered. These fiduciaries are often the employer's own finance department or other committee, or can be a board of trustees.

### *Bundled vs. Unbundled*

DC plans require outside vendors to provide various services. These services can be grouped as follows:

- [Recordkeeping](#) – (a) prepare quarterly statements and IRS forms, (b) distribute funds as required, (c) develop and maintain a website, (d) maintain a platform for access to investment funds, and (e) execute investment trades.
- [Education](#) – assist plan members to make informed decisions concerning which investment funds they should select from the pre-determined list for their own account.
- [Investment Management](#) – manage the investment funds made available to plan members (usually mutual funds).

➤—Investment Consulting – (a) assemble the list of funds or investment managers, • (b) monitor the performance of the funds and (c) recommend fund replacements within the list or the entire list when advisable.

The most *unbundled* arrangement involves engaging four independent vendors for the four categories of services, separately. Some might group categories 2 and 4 under one vendor. Decoupling the list of investment funds from the recordkeeping provides a better chance of maintaining optimal investment choices and optimal investment performance over time for the plan members' accounts. Unfortunately, there is not a broad range of choices for fully unbundled arrangements for small employers.

The most *bundled* arrangement involves engaging one vendor for all four categories. Most DC vendors' programs bundle categories 1 through 4(b), leaving the employer to decide whether to engage an independent advisor for category 4(c) or leave that to the single vendor as well. Many bundled vendors may not even permit an alternative version of the fund list, forcing the employer to terminate the entire relationship to rid the plan of less-than-desirable fund offerings. The most bundled arrangement relieves the plan fiduciaries of more day-to-day responsibilities. However, it leaves the most opportunity for conflicts of interest and is harder to unbundle later because the plan is locked in with all the services.

Small employers can consider a *bundled* vendor with a wide range of investment funds that also leaves latitude for employer participation in selection of the pre-determined list of funds and some flexibility in replacing them as needed. Under that arrangement, an independent investment consultant can assist the employer or board in the discharge of the fiduciary duties it has in the selection, monitoring and replacement of investment options made available to plan members.

## References

Several Best Practices Regarding Retirement and Benefits: <http://www.gfoa.org/best-practices>

Annual Conference and School of Government Finance Materials: [www.fgfoa.org](http://www.fgfoa.org)

Florida Retirement System: <http://FRS.myflorida.com>

Chapter 112, F.S.:

... Public Officers and Employees: General Provisions

Chapter 175, F.S.: 175, F.S., Firefighter Pensions

Chapter 185, F.S.  
185, F.S., Municipal Police Pensions

Chapter \_\_\_\_\_ 60T-1, F.A.C. Local Retirement  
Systems: <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=60T-1>;

| <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=60T-1>

## Section 19 – Revenues

### Overview

Local governments generate revenues from a wide range of sources. The authority for generating revenues is derived from the State Constitution, home rule authority, or Florida law. The Florida EDR annually publishes a [Local Government Financial Information Handbook](#) (which references most of the revenue sources available to local governments). Some of the major revenue types for local governments in Florida are discussed below.

### Revenues Authorized by the State Constitution and State Law

**Ad Valorem Taxes** – Ad valorem taxes on property are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of non-exempt properties and the collection of county, municipal, school board, and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. State laws regulating tax assessments are also designed to assure a consistent property valuation method statewide.

Except for voted levies, Section 9(b), Art. VII, of the State Constitution permits counties and municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). Additional taxes may be levied by counties providing municipal services. Only certain special districts are authorized to levy taxes. The tax levies are established prior to October 1<sup>st</sup> of each year, and the County Property Appraiser incorporates the millage into the local tax roll. All property is reassessed according to its fair market value as of January 1<sup>st</sup> of each year. Each assessment roll is submitted to the DOR's Executive Director of the Florida Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of state statutes.

All unpaid taxes on real and tangible personal property become delinquent and liens are attached on April 1<sup>st</sup> of the year following the year in which taxes were assessed. Procedures for the collection of delinquent taxes are provided in state law.

**State-Shared Revenues** – The Florida Legislature has passed several laws providing for the sharing of fees and taxes assessed by the state with counties and municipalities, including sales and use taxes, fuel taxes, alcoholic beverage license taxes, cigarette taxes, and alternative fuel user decal fees. For many of these shared revenues, the authorized use is at the local government's discretion. However, some shared revenues, such as fuel taxes, are authorized for specific purposes. [The category of state-shared revenues includes the following sources, which are discussed in greater detail in the Local Government Financial Information Handbook](#):

[The category of state-shared revenues includes the following sources, which are discussed in greater detail in the Local Government Financial Information Handbook](#):

➤Alcoholic Beverage License Tax

➤Cardroom Revenues

- [Constitutional Fuel Tax](#)
- [County Fuel Tax](#)
- [County Revenue Sharing Program \(Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax Collections\)](#)
- [Distribution of Sales and Use Taxes to Counties](#)
- [Emergency Management Assistance](#)
- [Enhanced 911 Fee](#)
  - [Fuel Tax Refunds and Credits](#)
  - [Indian Gaming Revenues](#)
  - [Insurance License Tax](#)
  - [Intergovernmental Radio Communication Program](#)
  - [Local Government Half-Cent Sales Tax Program \(Derives Funding from Separate Transfers of Net Sales Tax Proceeds\)](#)
  - [Miami-Dade County Lake Belt Mitigation Fee](#)
- [Miami-Dade County Lake Belt Water Treatment Plant Fee](#)
  - [Mobile Home License Tax](#)
  - [Municipal Revenue Sharing Program \(Derives Funding from Transfers of 1.3653 Percent of Sales and Use Tax Collections and Net Collections from the Municipal Fuel Tax\)](#)
  - [Oil, Gas, and Sulfur Production Tax](#)
  - [Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments](#)
  - [Phosphate Rock Severance Tax](#)
  - [State Housing Initiatives Partnership Program](#)
  - [Support for School Capital Outlay Purposes](#)
  - [Vessel Registration Fee](#)

### **Home Rule Authority Revenues**

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity.

**Proprietary Fees** – Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. The guiding legal principle is that the imposed fee is reasonable in relation to the government-provided privilege or service or that the fee payer receives a special benefit. Local governments may impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility



business. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the term of the franchise agreement. Typically, the franchise fee is calculated as a percentage of the utility's gross revenues within a defined geographic area. User fees are imposed to recoup the costs of providing a service or a facility to the public. Local governments cannot impose a user fee higher than the cost. Local governments charge customers fees for the utility services provided. Utility fees may include a reasonable profit that can be used for purposes other than providing utility services.

**Regulatory Fees** – Regulatory fees are imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of such regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. Two principles guide the use and application of such fees: (1) the imposed fee cannot exceed the cost of the regulatory activity, and (2) the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed. In terms of fiscal impact to local governments and school districts, impact fees are the most significant.

**Special Assessments** – Special assessments are often used to fund major capital facility projects, such as utility infrastructure and expansion as well as general operations. As established by Florida case law, two requirements exist for the imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided, and (2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax, which is levied for the general benefit of residents and property rather than for a specific benefit to property.

### Revenues Authorized by the Legislature

The legislature has authorized certain revenue sources for local governments through legislation providing authority for local governments to assess a tax or fee:

- [Communication Services Tax](#)
- [Convention Development Taxes](#)
- [Discretionary Surtax on Documents](#)
- [Fines and Forfeitures](#)
- [Green Utility Fee](#)
- [Gross Receipts Tax on Commercial Hazardous Waste Facilities](#)
- [Highway Safety Fees - Red Light Cameras](#)
- [Insurance Premium Tax](#)
- [Local Business Tax \(Including the Panama City and Panama City Beach Merchant License Tax\)](#)
- [Local Discretionary Sales Surtaxes](#)

- o *Local Option Food and Beverage Taxes*
- o *Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)*
- o *Municipal Pari-mutuel Tax*
- o *Municipal Parking Facility Space Surcharges*
- o *Municipal Resort Tax*
- o *Public Service Tax*
- o *Tourist Development Taxes*
- o *Tourist Impact Tax*

Some of these  
A few selected revenue sources are discussed below.

**Discretionary Sales Surtax** – The discretionary sales surtax (DSS) may be adopted by Florida counties and applies to most transactions subject to sales tax, specifically on the first \$5,000 on any one item of tangible personal property. Other transactions subject to DSS are not capped. The selling dealer must collect the surtax in addition to Florida's general sales tax of 6%. The discretionary sales surtax is based on the rate in the county where taxable goods or services are delivered and ranges from a combined surtax of 0.5% to a 2.5% maximum. A few counties do not impose the surtax. The DOR distributes the discretionary sales surtax collected back to the counties that levy the surtax. Counties use these funds to help pay for local authorized projects or distribute these funds and a portion of general sales taxes among the local municipalities in revenue sharing arrangements. DSS categories include: (1) Charter County and Regional Transportation System Surtax, (2) Local Government Infrastructure Surtax, (3) County Public Hospital Surtax, (4) Voter-Approved Indigent Care Surtax, (5) Small County Surtax, (6) Indigent Care and Trauma Center Surtax, (7) School Capital Outlay Surtax, (8) Emergency Fire Rescue Services and Facilities Surtax, and (9) and Pension Liability Surtax. In accordance with Section 212.055(2), F.S., municipalities need to review interlocal agreements with counties in local jurisdictions as to any restrictions governing category of expenditures authorized to be incurred for payment with the Discretionary Sales tax revenue proceeds (i.e., infrastructure expenditures only). DSS rates are published by the DOR on Form DR-15DSS. Currently DSS rates may be implemented or changed effective January 1 of each year and must terminate only on December 31 of a given year (with rare exceptions). DSS is only authorized by enactment or amendment by voter referendum during a general election. At least 180 days before a referendum is held, a performance audit of the program associated with the proposed surtax must be performed in accordance with Section 212.055(11), F.S.

**Local Option Fuel Taxes** – Levied on each gallon of fuel sold within a county's boundaries, the tax is collected by the state and remitted back to the originating county. Counties are required to share some of these proceeds with municipalities residing in the county.

**Local Business Taxes** – Historically known as occupational license fees, but recently classified as business taxes, these taxes grant the privilege of engaging in a business or profession within the local government's boundaries. This tax is billed annually and remitted to the local government directly.

~~profession within the local government's boundaries. This tax is billed annually and remitted to the local government directly.~~

**Fines and Forfeitures** – Local governments are authorized to issue fines for violations of local laws, such as overdue parking or for unsafe structures, and may acquire property as a result of such actions.

### **Federal and State Grants**

Federal and state assistance programs are available to local governments for a myriad of areas, including, housing and urban development, and community development, as listed in the Assistance Listings by Assistance Listing Number (ALN) or the Catalog of State Financial Assistance (CSFA). The federal government's one stop shop best information sources for federal grants is are SAM.gov | Assistance Listings, www.grants.gov and https://sam.gov/. The Florida CSFA is located here: https://apps.fldfs.com/fsaa/catalog.aspx  
https://apps.fldfs.com/fsaa/catalog.aspx

### **Financial Reporting Issues**

For many entities, property taxes have traditionally been the largest *general revenue* source. In addition to ad valorem taxing authority, funds are generated from a variety of other areas. Revenues from charges for services, grants (federal, state), and contributions are known as *program revenues*. Both *general* and *program* revenues are further segmented for financial reporting purposes into two categories, governmental activities, and business type activities. Governmental activities generally refer to taxes and other intergovernmental revenues while business type activities include operations that intend to recover all or most their associated costs through user fees and charges, more closely aligned with that of commercial business enterprises.

Revenues generated by fees and charges for typical governmental services, such as public safety, transportation, parks and recreation, and economic development, are classified as *governmental activities*. Some local governments also provide essential services to their residents that are classified as *business type activities*, such as electric or water delivery, and sewer and sanitation services, or operate a civic or sports facility.

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## Section 20 – Risk Management

### Overview

All organizations are subject to liability and claims from a variety of risks arising from torts, property damage, errors and omissions, injury to employees arising from unsafe conditions or hazards in the workplace, and natural disasters. Risk management encompasses identifying risks, evaluating potential losses, and ultimately planning and developing a risk management program to mitigate these risks to an acceptable level. The importance of risk management has grown steadily in recent years for various reasons, including increased use of technology and higher litigation costs.

Local governments face unique risk challenges. Unlike many business organizations, local governments provide facilities and services for all residents of a given area. Additionally, the nature of some of the services provided, such as public safety, can be considered high-risk areas, which could make obtaining adequate insurance coverage difficult or cost-prohibitive. Additionally, each community has unique risk attributes that might not be a risk area for other communities. For example, two seaside communities might exhibit similar risk profiles, except one operates a seaport facility with petroleum storage. Given the heightened awareness of terrorism on domestic soil, the seaport community would possess a very different risk profile. Consequently, a comprehensive risk management program is a vital component of a local government's administration. For some local governments, this responsibility and other insurance-related matters often falls to the finance department.

To implement a risk management program, the local government must establish written risk management policies and procedures that identify the local government's goals and individuals responsible for carrying out risk-related functions, and contain guidelines for making decisions about fundamental activities. Reviewing and updating a local government's overall risk assessment and insurance coverage can help ensure that the entity maintains the best mix of risk mitigation for the lowest possible cost to taxpayers.

### Identifying Risks

The first step in creating an organization-wide risk management program starts with a comprehensive risk assessment, including identifying risks to understand the sources, types, and likelihood of risk. At a minimum, exposure to risks should be identified in the following areas:

- Economic environment (market trends).
- Internal environment (attitude of individuals towards risk).
- Legal environment (laws and legal procedures).
- Operational environment (day-to-day activities).
- Physical environment (e.g., natural disasters).
- Political environment (legislative activity, elections).

➤• Social environment (socio-economic composition of the community).

In most cases, such an assessment already exists; however, periodic re-assessment will provide a more current and accurate risk profile, reflecting the ever-changing risk environment. The purpose of this process is to ensure that all areas of significant risk have been identified and addressed, and that insurance coverage is adequate to meet potential claims.

### Evaluating Potential Losses

To determine the level of coverage necessary for a given area, it is helpful to understand how the entity values particular assets. For instance, it wouldn't make sense to insure a new civic center from hurricane damage for significantly more than the cost to construct such a facility. Additionally, understanding the entity's liability profile and recent claims experience will also provide guidance on the correct level of coverage to consider. This can be accomplished by tracking the frequency and severity of claims, including such information as the number of open claims, the amount paid out, and the amount reserved.

Florida law provides most Florida local governments with some relief from liability claims. Section 768.28, F.S., makes it more difficult to collect on liability claims from a local government as well as setting approval and limitation terms on potential claims. If claims exceed specific thresholds (\$200,000 per individual claim/\$300,000 aggregate of all claims from common incident), the law requires approval by the Florida legislature before a claim can be paid.

### Developing a Risk Management Plan

Based upon a completed assessment and a thorough understanding of the local government's risk profile, a risk management plan should be developed. A wide range of solutions are available to communities to combat each community's risk exposures. These include:

➤ *Loss Prevention and Control* – This involves education and training to employees to raise awareness of safety issues and other workplace hazards that can result in loss. It also involves instituting routine inspection programs that detect, deter, or prevent unsafe conditions or practices that can result in accidents, theft, property damage, or other losses.

➤ *Risk Transfer* – This involves acquisition of insurance, either directly by the local government or requiring others to do so contractually (e.g., construction contractor). Insurance can be obtained directly by local governments through:

- *Traditional Insurance Coverage*: Many insurance carriers provide property damage and liability coverage policies for local governments. Chances are an all-encompassing policy can be formulated for your entity. To reduce insurance company credit risks, it is advisable to deal with established A. M. Best Company rated "A" insurance companies.

- **Public Entity Risk Pools:** Government associations may offer members participation in a variety of risk pools, which provide the opportunity to participate with other local governments and diversify self-insurance coverage geographically.

➤ **Self-Insurance** – This involves the local government assuming the risk for the financial responsibility for all or some losses. Depending on the size of the local government and/or the assessed level of risk exposure for a given area, self-insurance can be an effective method of increasing coverage at reduced costs. Many commercial businesses and local governments currently provide self-insurance coverage or financial reserves for significant risks, such as workers compensation, property, and liability exposures. Past claims experience, premium payments, and necessary coverage levels will assist in determining whether in-house coverage would be a cost-effective alternative. Self-insurance coupled with catastrophic insurance coverage for claims over a certain amount could provide the best mix of coverage for some local governments.

➤ **Risk Avoidance** – This involves a local government avoiding the provision of specific services if the risk management costs are excessive. For example, a local government may decline adding a swimming pool in a recreational area.

### **Funding Policy Considerations for Risk Management**

As part of the local government's risk management policies and procedures, governments may also consider adopting a written funding policy that outlines principles for risk-related costs – such as insurance premiums, deductibles, reserves, or other mitigation expenses – are evaluated and funded over time, which can help ensure that a local government is financially prepared to meet its obligations when risks materialize. While each government's approach may vary, establishing guiding principles for how and when to fund risk-related costs supports long-term resilience.

A risk management funding policy may balance several key objectives:

- Ensuring actuarially sufficient reserves are available to cover expected claims and liabilities.
- Managing funding volatility, especially in years with large claims or premium increases.
- Supporting transparency and accountability in how risk costs are allocated and tracked.
- Supporting transparency and accountability in how risk costs are allocated and tracked.

Local governments that self-insure or participate in pooled risk programs should fund their insurance reserves based on actuarial analysis, which may include confidence levels (for example, funding at an 80% confidence level suggests that funding will be sufficient in 8 out of 10 years). Confidence levels are developed by actuaries to reflect the probability that reserves will be adequate to meet future claims. Governments may choose a

confidence level that aligns with their risk tolerance, financial capacity, and policy objectives. Funding to the actuarial central estimate may be appropriate for some, while others may prefer higher confidence levels to reduce the likelihood of underfunding.

Funding mechanisms such as internal service funds may be used to centralize and allocate risk-related costs across departments. These structures can improve cost tracking and support reserve planning.

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## Section 21 – Strategic Planning

### Overview

Strategic planning is a comprehensive governance and systematic performance framework that enables governments to set priorities, focus resources, and strengthen operations. It ensures that staff, elected officials, and stakeholders are working toward common goals, establishes agreement on desired outcomes, and provides a mechanism for adjusting direction in response to changing conditions.

A strategic plan should be a living document—serving as both a long-term vision and a practical guide for decision-making, resource allocation, and accountability. It provides clarity for internal staff and transparency for the public.

### Benefits of Strategic Planning

Strategic planning helps:

- Clarify direction by defining vision, mission, values, and goals.
- Strengthen decision-making by aligning resources with organizational priorities.
- Support performance-based budgeting and measurable outcomes.
- Improve accountability through performance tracking and reporting.
- Promote transparency by engaging residents and stakeholders in setting priorities.
- Enhance long-term financial sustainability by linking planning to operating and capital budgets.
- Build organizational resilience by connecting fiscal policies to emergency preparedness and risk management.

### Why Strategic Planning Matters for Finance Officers

Finance officers are central to the success of strategic planning because they provide the fiscal framework that supports policy decisions. Strategic planning:

- Improves alignment between resources and priorities, ensuring the budget is a tool designed to help organizations assess the current environment, anticipate, and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organization's mission, and to achieve consensus on strategies and strategic objectives for achieving that mission.

Strategic planning is about influencing the future rather than simply preparing or adapting to it. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. While it is important to balance the vision of community with available resources, the

resources available should not inhibit the vision. The organization's objectives for a strategic plan will help determine how the resources available can be tied to the future goals. An important complement to the strategic planning process is the preparation of a long-term financial plan, prepared concurrently with the strategic plan. A government should have a financial planning process that assesses the long-term financial implications of current and proposed policies, programs, and assumptions. A financial plan illustrates the likely financial outcomes of courses of actions.

Strategic planning for public organizations is based on the premise that leaders must be effective strategists if their organizations are to fulfill their missions, meet their mandates, and satisfy their constituents in the years ahead. Effective strategies are needed to cope with changed and changing circumstances, and leaders need to develop a coherent and defensible context for their decisions. National Advisory Committee on State and Local Budgeting (NACSLB) Recommended Practices provide a framework for financial management, which includes strategic planning.

The GFOA recommends that all governmental entities use some form of strategic planning to provide long-term perspective for service delivery and budgeting.

- Strengthens long-term financial forecasting and scenario analysis.
- Enhances accountability through clear goals and measurable performance indicators.
- Improves bond ratings and credibility with external stakeholders by demonstrating alignment of debt and capital investments with strategic priorities.
- Positions finance officers as proactive partners in shaping policy rather than reactive budget managers.

## **Best Practices and Tools**

Successful strategic planning involves:

- Engagement: Involving elected officials, staff, and the community in goal setting.
- Integration: Connecting the strategic plan to operating budgets, capital improvement programs, and financial policies.
- Measurement: Using dashboards, scorecards, and open data portals to track and communicate progress.
- Review: Conducting annual updates and mid-cycle reviews to adapt to changing conditions.
- Analysis Tools: Applying methods such as SWOT (Strengths, Weaknesses, Opportunities, Threats), PESTLE (Political, Economic, Social, Technological, Legal, Environmental), and scenario planning to evaluate options.

GFOA's Financial Foundations for Thriving Communities framework provides an additional resource for connecting strategic planning with sound financial management practices.

## **Steps to Establishing a Strategic Plan:**

1. Initiate the Strategic Planning Process ~~It is essential that the strategic plan~~

~~➤ The process should be initiated/authorized and conducted under the authorization of/supported by the organization's chief executive (CEO), either appointed or elected.). Inclusion of other stakeholders is critical, but a strategic plan not supported by the CEO without executive support has little chance of influencing ~~an~~the organization's future.~~

2. Prepare a Mission Statement –

~~➤ The mission statement should be a broad but clear statement of organizational purpose for. It guides decisions about what the entire organization. One of the critical uses of a mission statement is to help an organization decide what it should do and, importantly, what it should not be doing. The organization's, and all goals, strategies, programs, and activities should logically cascade/flow from the mission statement.~~

### 3. Assess Environmental Factors →

➤ Conduct a thorough analysis of the government's internal and external environment sets the stage for an effective strategic plan. A frequently used methodology for conducting an environmental assessment. A common tool is a "SWOT" analysis (Strengths, Weaknesses, Opportunities, Threats) analysis. Strengths and weaknesses relate to the internal environment, while analysis of opportunities and threats focuses on the environment are external to the organization.

Factors to consider include

- Local, regional, national, and global factors affecting the community should be analyzed, including: (a) economic and financial factors, (b) demographic trends, (c) legal or regulatory issues, (d) social and cultural trends, (e) physical environment (e.g., community development), (f) intergovernmental issues, and (g) technological change.
- Also, a government should develop mechanisms to identify stakeholder concerns, needs, and priorities. Among the mechanisms that might be employed to gather such information are: Stakeholder input should also be gathered through (a) public hearings, (b) surveys, (c) meetings of community leaders and citizens interest groups, (d) meetings with government employees, (e) workshops for government administrative staff and the legislative body.

### 4. Identify Critical Issues →

➤ Use the environmental analysis has been completed, the next step is to use the resulting information to identify the most critical issues. Issue recognition facing the community. Issues should reflect both stakeholder concerns, needs, and priorities as well as environmental factors affecting the community.

Agree on a Small Number of Broad Strategic Priorities(6-8) These written

### 5. Develop Strategies and Goals

➤ Create strategies and goals to advance strategic priorities proprieities. A single goal may support multiple priorities. Strategy maps or flowcharts can be considered your pillars that address the critical issues facing the community. It may be necessary useful to define goals among these strategic priorities to improve their usefulness in allocating resources.

➤ Develop Strategies to Achieve Broad Strategic Priorities Goals are ways to influence the environment to meet the broad strategic priorities. A single goal may relate to the achievement of more than one strategic priority. There illustrate linkages. Input should be a relatively small number of specific goals developed to help choose among services and activities to be emphasized. Use of flowcharts or strategy mapping is encouraged in the design of goals. To optimize success of these goals, opportunities should be provided for input gathered from those who will be affected to maximize buy-in.

## 6. Create an Action Plan—The action plan

➤ Action plans should be ~~created~~developed by ~~the~~ employees who are closest to the work needing to be completed. The action plan describes how goals will be implemented and includes activities and services to be performed, associated costs, designation of Plans specify activities, responsibilities, priority order, and time frame involved for the organization to reach its strategic priorities. The key to enabling an organization to clarify their vision and strategy and translate them into action is organizational engagement. Careful thought should be given to the common issue of government organizations working in silos, costs, timelines, and priorities. Successful implementation requires ~~breaking silos and establishing intentional~~ collaborative teams~~efforts~~ to break down silos between departments.

7. Develop Measurable Objectives—Objectives are

- Define specific, measurable objectives that express expected results to be achieved in quantitative or verifiable terms, ideally with timelines. Objectives and their timelines are serve as flexible guidelines, not rigid rules set in stone. Objectives should be expressed as quantities, or at least as verifiable statements, and ideally would include timeframes.

8. Incorporate Performance Measures—Performance

- Select performance measures provide an important link between the goals, strategies, actions, and objectives stated in the strategic plan and the programs and activities funded in the budget. Performance measures provide information on whether goals and objectives are being met to funded programs. Measures should assess progress and outcomes, not just outputs.

9. Obtain Approval of the Plan—Approval from

- Present the strategic plan to the governing body should be obtained. This will aid in their for adoption. Formal approval ensures alignment with budget and policy and budget decisions.

10. Implement the Plan—

- Organization stakeholders must work together to implement the plan. Cross Departmental Teams can be organized Consider organizing cross-departmental teams around each strategic priority to foster employee engagement and buy in. Moreover, the strategic collaboration. The plan should drive directly inform the operating budget, the capital plan, and the government's other financial planning efforts.

11. Monitor Progress—Progress toward planned goals should be monitored at regular intervals.

Organizations should develop

- Establish a systematic review process to evaluate the extent to which strategic goals have been met monitor progress toward goals. Regular progress reports help maintain accountability and transparency.

➤ Reassess the Strategic Plan—Many external factors, such as the national or regional economy, demographic changes, statutory changes, legislation, mandates, and climate/environmental changes, may affect the environment and thus achievement of stated goals. To the extent that external events have long range impacts, goals, strategies, and actions may need to be adjusted to reflect these changes. New information about stakeholder needs or results may also require changes to the plan. It is desirable to minimize the number of adjustments to longer term goals in order to maintain credibility. However, governments should conduct interim reviews every one to three years, and more comprehensive strategic planning processes every five to ten years, depending on how quickly conditions change. Performance measure results need to be reviewed more frequently than the strategic plan.

12. Reassess the Strategic Plan

Review and update the plan regularly. Annual check-ins are recommended, with comprehensive updates every 3–5 years (depending on conditions). Adjust goals, strategies, and actions in response to new data, stakeholder input, or changes in external conditions such as the economy, legislation, or demographics.

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## Section 22 – Unclaimed Property

### Overview

Local governments are required to comply with the unclaimed property provisions contained in Chapter [717](#), F.S., (Florida Disposition of Unclaimed Property Act). It is critical that local governments be aware of the specific requirements applicable to them because monetary penalties can be imposed for non-compliance.

### Requirements

Section [717.113](#), F.S., provides that all intangible property held for the owner by any court, government or governmental subdivision or agency, public corporation, or public authority that has not been claimed by the owner for more than one year after it became payable or distributable is presumed unclaimed. Section [717.101\(14\)](#), F.S., defines intangible property to include items such as moneys, checks, drafts, deposits, interest, dividends, income, credit balances, customer overpayments, security deposits, unpaid wages, unused airline tickets, and unidentified remittances (list not to be considered all inclusive). Section [717.115](#), F.S., provides that unclaimed wages, including wages represented by unpresented (i.e., uncashed) payroll checks, that have not been claimed for more than a year after becoming payable, are presumed unclaimed. Section [717.117\(1\)\(f\)](#), F.S., provides that any person or business association or public corporation holding funds presumed unclaimed and having a total value of \$10 or less may file a zero balance report for that reporting period and the balance brought forward to the new reporting period is zero. Also, Section [717.117\(1\)\(h\)](#), F.S., states that credit balances, customer overpayments, security deposits, and refunds having a value of less than \$10 shall not be presumed unclaimed.

Sections [717.117](#) and [717.119](#), F.S., require that funds or other property presumed unclaimed and subject to the Florida Disposition of Unclaimed Property Act be reported and simultaneously delivered to the DFS, the agency charged with the responsibility for administering the provisions of Chapter [717](#), F.S. Forms for such reports are available on the DFS's web site. The report is to be filed before May 1 of each year and shall apply to the preceding calendar year. The DFS may impose and collect a penalty of \$10 per day up to a maximum of \$500 for the failure of a local government to timely report information required by Chapter [717](#), F.S. (See Section [717.117](#), F.S., for the specific reporting requirements).

Section [717.117\(4\)](#), [717.117\(4\)](#), F.S., requires holders of unclaimed property, including local governments, to perform "due diligence" for accounts of \$50 and greater. Local governments must attempt to notify the apparent owners of the property being held that may belong to them. Failure to perform due diligence can also result in the local government being fined or penalized by the state.

## Recordkeeping

- Governments should maintain sufficient information in bank reconciliations a record for outstanding checks each unclaimed property type to allow identification of unclaimed property as of December 31. Such information would include issue date, check number amount, name, and amount last known address for the last 10 years after the property becomes reportable to the State of Florida. Information about payees (full name, address, identifying number) should also be maintained to comply with the state requirements regarding due diligence and reporting. Section 717.1311, F.S.
- If the entity plans to contact vendors, employees/former employees, or other payees of outstanding checks of less than a \$50 value to determine whether the old check should be voided and a new check issued, this process should be completed prior to one year after the date the check was issued. Once the check has been outstanding for more than one year, the entity no longer has the option to reissue the check and must report the check and remit the amount in its unclaimed property report as of December 31. Entities holding accounts or checks with an individual value of \$50 or more must use due diligence in attempting to locate the owners prior to filing the report.

## Bureau of Unclaimed Property

Within the DFS Division of Unclaimed Property has responsibility for the administration of Chapter 717, F.S. The Division has a website that contains important information including required forms, key contacts within the Division, and other relevant information to assist in complying with Chapter 717, F.S. DFS issues an "Unclaimed Property Reporting- Instructions" manual- (<http://www.myfloridacfo.com/appresources/UPMIS/HoldHolderReporting/Reporting-Instructions-Manual.pdf>) which can be used as authoritative guidance in complying with the state's requirements regarding unclaimed property.

## Abandoned or Lost Tangible Personal Property

Section 705.103 705.103, F.S., prescribes the procedures required for abandoned or lost tangible personal property present on public property, such as impounded or abandoned vehicles. After performing a series of required procedures, the state or local government can retain the property, trade it to another state or local government, donate it to a charitable organization, sell it, or notify the appropriate refuse removal service.

### **Helpful Suggestion**

It is also prudent practice for governments to periodically check the Bureau of Unclaimed Property's website for unclaimed property that the State may be holding for the local government itself to claim.

### **References**

Section [705.103, F.S.;705.103, F.S..](#) Procedure for abandoned or lost property

~~Section 717.101, F.S.; Definitions~~

**Section 717.101, F.S., Definitions**

Section ~~717.113~~717.113, F.S.<sub>et al.</sub> Property held by courts and public agencies

~~Section 717.115, F.S.; Wages~~

**Section 717.115, F.S., Wages**

Section ~~717.117, F.S.~~717.117, F.S., Report of unclaimed property

Section ~~717.119~~717.119, F.S.<sub>et al.</sub> Payment of delivery of unclaimed property

~~Florida Department of Financial Service~~

~~<https://myfloridacfo.com/division/unclaimedproperty/home>~~

~~Florida Department of Financial Service:~~

~~<https://myfloridacfo.com/division/unclaimedproperty/home>~~

## Section 23 – Information Technology

### Overview

Information ~~technology~~Technology (IT) is most commonly used to refer to a system that involves the use of computers and computer systems, hardware, software, and networks, to create, store, secure, process, and exchange data and information. IT is prevalent in local government operations of all sizes. Many government employees spend the vast majority of their workday on their computers. There are specialized software programs for just about any governmental activity or task, and large enterprise resource planning systems (ERP) that can coordinate all a government's data management needs. Employees draft correspondence on word processing software, do calculations and track management information on ~~computer~~ spreadsheets, and report to governing bodies with presentation software.

Employees use email, telephones, mobile devices, communication platforms (Zoom, Teams, etc.), and the internet for communications, ~~including telephony~~. They interface with the public through the local government's website, with other departments through fiber optic networks, and use internal and third-party secured portals for transferring money and other information.

Often these computer-assisted activities appear seamless to the users, but the computer hardware, software, networks, and processes must be installed correctly and managed properly to minimize disruptions and data loss, and to protect against unauthorized intrusion, data modification, and any other cybersecurity threats. Managing and maintaining the local government's information infrastructure is usually the responsibility of the organization's IT Department (ITD), but in small governments with no such department, it is often the responsibility of Finance.

The IT activities need support from the highest levels of the organization. Without proper funding for the maintenance of hardware, software, and the computer network, the organization risks: (1) becoming outdated, (2) data loss due to hardware failure, and (3) suffering from lack of interoperability between departments and other agencies.

### Responsibilities of the Department

The ITD should provide a collaborative relationship with all departments by facilitating the identification of appropriate technology and assisting in the training and implementation of that technology. Written policies and procedures should be developed in all key IT areas. Goals and responsibilities of employees who oversee IT activities in the organization, may relate to the following areas:

- IT Management
- IT Hardware and Software Procurement

- o Network Administration
- o Application Installation/Development, Support, and Change Management
- o Business Development
- o Security

Following is a description of the duties with best practices in each of these areas.

1. **IT Management** – The IT Director or Manager oversees IT initiatives, including infrastructure and IT personnel, to ensure that all technology-related projects run smoothly and align with overall organizational policy. ~~He/she performs~~They perform strategic planning and ~~recommends~~recommend action for technology-related improvements.

*Best Practices:*

- ONurture a relationship with the organization's chief executive.
- OStay abreast of new developments in this ever-changing industry through conferences, publications, and blogs.
- ODo not reinvent the wheel – see what others are doing.
- OEstablish and receive feedback from a user steering group.
- OWork with departments to identify and prioritize critical business processes and services.

2. **IT Hardware and Software Procurement** – These ITD employees manage the acquisition and replacement of technology-related hardware, software, or services. They troubleshoot equipment errors and failures and handle the disposition of the equipment at the end of its useful life.

*Best Practices:*

- OAcquire technology that aligns with organizational needs.
- OStandardize hardware and software (including upgrades and options) to minimize incompatibility and maximize cross-agency usage.
- OCentralize purchasing in IT to avoid duplication and encourage technical considerations.
- OMaintain detailed, up-to-date inventory records for all computer hardware with identification numbers, and software with required software licenses.
- O~~Over write~~Overwrite hard drives before discarding computer equipment.

3. **Network Administration** – ~~Here, the~~These ITD employees manage the organization's technology backbone, i.e., its data servers and networks. They design, implement, and maintain server and network configurations, routing protocols, and storage environments. They monitor usage and loads, and implement programs to minimize system downtime. They coordinate system backup, storage, and retrieval systems. They facilitate the organization-wide design and test of disaster recovery and business continuity plans.

*Best Practices:*

- ODevelop network documentation and network change authorization procedures.
- OAssign unique ~~ID's~~IDs for all users, including administrators.

➤o Institute system redundancies.

- o Maintain an inventory of information assets (i.e., data) that classifies the data according to sensitivity and identifies where the data resides.
- o Understand applicable laws and regulations surrounding the data (i.e., confidentiality requirements, [sunshine laws](#), [Sunshine Laws](#), [Criminal Justice Information System \(CJIS\)](#), etc.).
- o Protect inter-facility networks with a Virtual Private Network (VPN) that requires an encrypted connection.
- o Consider record retention and Sunshine Law requirements.

#### Network Access

- o Work with departments to establish new user access profiles commensurate with job responsibilities.
- o Limit access to dangerous or inappropriate web sites.
- o Monitor your systems (establish baselines, watch trends, intrusion detection systems, security incident logs, etc.).

#### Backups and Contingency Plans

- o Backup regularly and test restores. Store backup media off-site (or the cloud).
- o Develop a disaster recovery plan and perform training runs.
- o Develop a security incident response plan.

#### **4. Application Installation/Development, Support, and Change Management** – These ITD employees work with end users and customers to develop system needs and specifications. They research, develop/acquire, and install new software for end users. They coordinate software training and support, troubleshoot technical issues, and fine tune applications for users. They implement software updates including bug fixes, patches, enhancements and customized options.

##### *Best Practices:*

- o Prohibit user software installations (installations done by [ITD](#)).
- o Establish and maintain a relationship with vendor support departments.
- o Design Go-Live plans for major software installations.
- o Coordinate adequate training on new software.
- o Use an automated deployment system and log the timely installation of all software updates, patches, changes, etc.
- o Use audit trails to detect unapproved changes.
- o Implement change management processes that require authorization and testing.

#### **5. Business Development** – These ITD employees develop databases and applications that pool, extract, and analyze data for management insight and use. They use tools like SQL databases to manage the organization's data and produce reports.

*Best Practices:*

- o Understand user needs and data characteristics.
- o Based on user needs, maximize efficiency through re-use of applicable and supported systems.

**6.5. Security** – These ITD employees design, communicate, and enforce policies and procedures to mitigate risk from internal and external data breaches and cyberattacks. They remain abreast of changes in rules and regulations pertaining to cybersecurity. They develop and implement security incident management plans. They ensure protection of private data (e.g., bank account information, social security numbers, etc.) when it resides in the organization's systems. Securing data means securing the confidentiality, integrity, and availability of the data. There is a happy medium between security and convenience.

*Best Practices:*

Physical Controls

- o Establish physical controls (guards, gates, cameras, and/or locks, etc.,) in buildings and server rooms.
- o Make sure server areas have appropriate environmental protection such as smoke detectors, fire alarms and extinguishers, temperature control, and uninterrupted power supplies.

Network Security

- o Add a firewall between the internet and the network, and ensure it is monitored and updated. Ensure that access to the firewall or router is password protected.
- o Employ website filters and scans.
- o Utilize a centrally-managed anti-virus system with regular automatic updates.
- o Install intrusion prevention systems and/or anti-malware software (e.g., ransomware or multi factor authentication (MFA)) to minimize system criminal attacks.
- o Draft incident management policies and procedures (to prevent an incident from becoming a disaster).

Perform vulnerability scans or penetration testing (or outside security audit). Institute procedures for encrypting proprietary information.

Banking and Customer Interfaces

- o Only transfer private data over secure networks, e.g., VPN's with appropriate encryption technology.
- o Use wired networks only for banking transactions and online access.

➤ o Use Payee Positive Pay and “dual authorizations” and/or build layered-defense mechanisms for online banking transactions.

- o Monitor bank activity daily.
- o Carefully check ACH/direct deposit authorization forms and change requests and verify them with authorized vendor representatives by telephone to minimize fraud risk.

Ensure systems are in compliance with banking institution's compliance requirements, including PCI compliance for merchant services.

#### End Users

- o Provide user security education and awareness training regularly.
- o Remove/change default passwords.
- o Require complex passwords for all users, changed regularly. Consider the need for multifactor authorization.
- o Remove access credentials at an employee's termination or transfer.
- o Institute relatively short session time-outs.
- o Limit/control super user and system administrator privileges, and the use of shared accounts.
- o Follow the principle of least privilege where a user's access should be limited to the specific data, resources and applications needed to complete their work.

data, resources and applications needed to complete their work.

Perform periodic reviews of user access for segregation of duties conflicts and to ensure user access follows the principle of least privilege.

Ensure the organization's policies and procedures are in compliance with federal, state and local legislation pertaining to cybersecurity including Section 112.22, 112.22, F.S. (recently created by Laws of Florida Chapter 2023-32), which requires governments to block all prohibited applications on any government-issued devices.

- o In Florida, Section 282.318282.318, F.S., also known as the "State Cybersecurity Act", sets forth the standards and processes for assessing state agency cybersecurity risks and determining appropriate security measures.
- o Although Section 282.318282.318, F.S., does not specifically apply to local governments, some of the requirements constitute good business practice voluntary measures to mitigate cybersecurity risks.

➤—Section 282.318282.318, F.S., was amended in 2022 (Laws of Florida Chapter 2022-220 / HB 7055). Key amendments to Section 282.318282.318, F.S., include, but are not limited to, requirements for State agencies to:

- o—Report cybersecurity and ransomware incidents.
- o—Provide cybersecurity training.
- o—Require after-action and other reports.

- Prohibit certain entities from paying or otherwise complying with ransomware demands.

### **Security – Defense in Depth**

Defense-in-depth refers to the implementation of multiple layers of security to protect data, networks, and systems. Building successive layers of defense mechanisms can reduce the risk of a successful attack by someone with malicious intent. There is no single control that can be used to adequately protect against sophisticated threats. A combination of controls is needed.

### **Size of the Department**

The size of an ITD should be proportional to the size of the organization. The more users and data on the information infrastructure, the more individuals are needed to manage those users and data. In a small organization, one qualified individual may be able to handle all the above responsibilities. Lacking a qualified individual, the organization can retain an outside consultant or utilize managed services, but should do so under a carefully written contract. A benefit of using an outside consulting firm may be access to individuals with varied experiences in the above areas.

### **Finance Involvement**

The organization's finance team should understand the IT operations, whether or not there are IT specialists on the organization's team. A background in IT is not necessary to ask questions about key IT internal controls and understand the answers. Extensive IT knowledge is not necessary to perform extensive procedures (e.g., review documents or reports) that can corroborate these answers. The finance team should work with IT to develop and fully test all financial reports. An evaluation of the financial software systems should be a component of the annual external audit.

### **Federal and State Resources for Information Technology**

#### The State of Florida Digital Service (FL [DS]) Florida Digital Service

The State of Florida Digital Service (FL [DS]) was established in 2020 to help state government deliver better services and improve transparency through design and technology.

FL [DS] is the lead entity responsible for establishing standards and processes for assessing state agency cybersecurity risks and determining appropriate security measures. The FL [DS] website features useful information pertaining to cybersecurity, such as a Local Government Cybersecurity Resource Packet, Local Government Cybersecurity Resource Packet, and information on Cybersecurity grants and cybersecurity incident response.

The Cybersecurity & Infrastructure Security Agency (CISA) is the operational lead for the U.S. Department of Homeland Security agency responsible for Federal cybersecurity and the national coordinator for protecting critical infrastructure security and resilience. Through the National Coordinator for Critical Infrastructure Investment and Jobs Act of 2021, Congress established the State and Local Cybersecurity Improvement Act, which established

the State and Local Cybersecurity Grant Program. Security and Resilience, CISA works with partners at every level to identify and manage risk to the cyber and physical infrastructure that Americans rely on every hour of every day. CISA works with partners to defend against today's threats and collaborate to build a more secure and resilient infrastructure for the future.

CISA is the program management subject expert in offers a range of free cyber services and tools to public sector organizations. Additionally, CISA offers funding from the State and Local Cybersecurity Grant Program to address cybersecurity related issues. The CISA website provides resources to local risks and threats to information systems owned or operated by – or on behalf of – state, local, tribal, and territorial governments on the State and Local Cybersecurity Grant Program.

## References

Florida League of Cities: <https://floridaleagueofcities.com/social-media>

Florida Local Government Information Systems Association:  
<http://www.flgis.org> <http://www.flgis.org>

Florida Digital Service (FL[DS]): <https://digital.fl.gov/about/>

Cybersecurity & Infrastructure Security Agency (CISA): <https://www.cisa.gov>

Free Cyber Self-Assessment Checklist:  
<https://www.glatfelterpublicentities.com/Portals/0/Cyber-Self-Assessment.pdf>

Manual – IT Governance and organization self-assessment:  
<http://www.osc.state.ny.us/localgov/pubs/lmg/itgovernance.pdf>

Security Training: <https://www.cisecurity.org/>

Florida Digital Service (FL[DS]):  
<https://digital.fl.gov/about/>

Cybersecurity & Infrastructure Security Agency (CISA): <https://www.cisa.gov/>

CISA State and Local Cybersecurity Grant Program: <https://www.cisa.gov/state-and-local-cybersecurity-grant-program>

## Section 24 – Grants

### Overview

Grants are an attractive source of funding for local governments to fund programs and services when other sources of revenue are declining or otherwise unavailable. Grants that are received from other governmental entities and/or private foundations often have specific compliance rules along with specialized reporting requirements. It is the responsibility of both the Grants Manager and Finance personnel to ensure that all requirements are met. If the specific requirements are not met, negative consequences could occur. It is recommended that grant recipients not only have a grant policy in place, but also procedures for grant administration, internal controls for grants, and establish a grants administration oversight committee.

### Grants Policy

Since grants often commit a government to financially maintain a program or asset after the grant period, a grants policy should have been adopted and implemented prior to applying for a grant. The GFOA has issued a best practice, “[Establishing an Effective Grants Policy](#)”, which outlines what the policy should contain. The policy should contain the following components: (1) grants identification and application, (2) strategic alignment, (3) funding analysis, (4) evaluation prior to renewal or grant continuation, and [\(5\) administrative and operational support](#).  
[\(5\) administrative and operational support](#).

### Post Grant Award

According to the GFOA’s best practice on Grants Administration, local governments should develop processes that establish awareness that grants come with specific and significant requirements and that this awareness should be maintained throughout the life of the grant. On many occasions both the Grant Manager and Finance Manager work together to ensure the efficiency of grant administration. In smaller governments, these are often combined.

Many procedures of grant management and finance management overlap, such as developing procedures for cash management, record keeping, audit requirements, reporting requirements, and communication with grantor agency and in-house personnel.

One important aspect of grant administration is the development of proper internal controls. [The GFOA has a recommended best practice on Internal Controls for Grants](#) The GFOA has a recommended best practice on Internal Controls for Grants which ensure that the grant resources are being utilized effectively and efficiently, assets purchased or developed with the grant resources are being safeguarded properly and the grant resources are being utilized in compliance with appropriate laws and

regulations. A resource to aid in the development of those internal controls is the Committee of Sponsoring Organizations (COSO), and the Internal Control-Integrated Framework which includes Control Environment, Risk Assessment, Control Activities, Information, Communication, and Monitoring.

To aid in complying with all the complex requirements some grant programs set forth, the GFOA has recommended the establishment of a Grants Administration Oversight Committee. The issued best practice outlines who should be a member of the committee and its duties. This recommendation is made so that a local government does not experience the negative consequences of not complying with all of the conditions and requirements of a grant from acceptance to expiration.

### **Audit Compliance**

~~The OMB has published Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The OMB has published Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. OMB issued OMB issued amended guidance with an effective date of October 1, 2024. amended guidance with an effective date of October 1, 2024.~~ The GFOA has issued a best practice recommendation on OMB Uniform Guidance that state and local governments need to take appropriate steps to ensure that they comply with the Uniform Guidance.

The Yellow Book is another source of auditing standards published by the GAO. Some grant programs, due to the amount of the grant award, will require a single audit to be performed. As of ~~2024~~<sup>2025</sup>, the audit threshold amount is \$1,000,000. However, some grants may have specific language that require an audit regardless of any dollar threshold.

The Florida Single Audit Act, Section ~~215.97~~<sup>215.97</sup>, F.S., establishes state audit and accountability requirements for state financial assistance provided to non-state entities. The Legislature found that while federal financial assistance passing through the state to non-state entities was subject to mandatory federal audit requirements, significant amounts of state financial assistance ~~was~~<sup>were</sup> being provided to non-state entities that ~~was~~<sup>were</sup> not subject to audit requirements that paralleled federal audit requirements. Accordingly, the intent of the Florida Single Audit Act is that state audit and accountability requirements, to the extent possible, parallel the federal audit requirements. The audit threshold amount currently remains at \$750,000~~00~~, however, the Auditor General shall review the threshold and may recommend changes in the annual report submitted to the Legislature.

### **References**

GFOA Best Practice – Internal Control Grants: <https://www.gfoa.org/materials/internal-control-for-grants>

GAO Auditing Standards:  
<https://www.gao.gov/assets/700/693136.pdf>

<https://www.gao.gov/assets/700/693136.pdf>

GFOA Best Practice – Grants Administration: <https://www.gfoa.org/materials/grants-administration>  
<https://www.gfoa.org/materials/grants-administration>

GFOA Best Practice – Establishing Effective Grants Policy:  
<https://www.gfoa.org/materials/establishing-an-effective-grants-policy>  
<https://www.gfoa.org/materials/establishing-an-effective-grants-policy>

GFOA Best Practice – Establishing a Grants Administration Oversight Committee:  
<https://www.gfoa.org/materials/establishing-a-grants-administration-oversight-committee>  
<https://www.gfoa.org/materials/establishing-a-grants-administration-oversight-committee>

Committee on Sponsoring Organizations:  
<https://www.coso.org/SitePages/Home.aspx>  
<https://www.coso.org/SitePages/Home.aspx>

Florida Department of Financial Services Single Audit:  
<https://apps.fldfs.com/fsaa/>  
<https://apps.fldfs.com/fsaa/>

Florida Administrative Code:  
<https://www.flrules.org/>  
  
U.S. OMB Uniform Guidance:  
[https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

<https://www.flrules.org/>  
  
U.S. OMB Uniform Guidance: [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

Florida Single Audit Website:  
<https://apps.fldfs.com/fsaa/>  
<https://apps.fldfs.com/fsaa/>



# Florida Government Finance Officers Association, Inc.

## 2025-2026 Communication Collaboration

### Ad-Hoc Committee

#### Agenda Item

2025-2026

#### BOARD LIAISON

Sharon Almeida

Finance Director

Village of Royal Palm Beach

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#### STAFF LIAISON

Karen Pastula

#### COMMITTEE MEMBERS

Melissa Burns

Nicole Gasparri

Nicole Jovanovski

**Meeting Date: January 16, 2026**

**Title of Item: Communication Collaboration Ad-Hoc Committee Update**

**Executive Summary, Explanation or Background:**

**Newsletter:** The committee has successfully produced 7 newsletter editions of the monthly “Fiscal Forum”. The Fiscal Forum will be published on the first Monday of each month at 2pm.

To streamline this process, we would like to establish a timeline for publication content deadlines. Below is a tentative schedule:

- Committee Content – submit via form no later than the 1<sup>st</sup> of the month for the next month’s edition (i.e. February 1<sup>st</sup> for March Edition)
- Newsletter Content – submit to FLC two weeks prior to publication
- Draft Newsletter – FLC submit to Newsletter committee for review one week prior to publication

If we need a video or pictures edited by the FLC communication staff, what is the turnaround time for this to occur? Our goal is to have a video for each newsletter.

After an event, what is the turnaround time for the video/pictures to be provided to the newsletter committee to be placed in the newsletter? Our goal is to publish a wrap-up article in the next month’s newsletter following the event.

**Newsletter Content Schedule:** I have started a schedule for each month by the sections of the newsletter with recurring content from past newsletters and request from committees. This will be an ongoing “work in progress” that I will update as information comes in. This will be the template for recurring topics only for future newsletters.



# Florida Government Finance Officers Association, Inc.

## 2025-2026 Communication Collaboration

### Ad-Hoc Committee

#### Agenda Item

#### **Committee Newsletter Communications Plan Template**

**and Form:** The attached template has been prepared for use by the Committee Chairs and Board Liaisons for planning purposes.

Committees can provide this planning template to me in advance so that we are aware of potential content. The purpose is to map out the content a year in advance.

Specific content for the newsletter should be provided at least one month prior to publication using the below link:

<https://www.cognitoforms.com/FloridaLeagueOfCities1/NewsletterContentSubmissionForm>

#### Attachments:

- Newsletter Content Schedule (work in progress)
- Sample Newsletter Submission Form
- Committee Newsletter Communications Plan Template

**Recommended Action:** Review and Discussion on Deadlines

*Sharon Almeida*

1/16/2025

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Board Liaison/Committee Chair

Date

Section Title	Deliverable Description	Timeline	Comments/Notes
Leadership Spotlight	Welcome the new FGFOA President	July Newsletter	Have the incoming President provide the following: 1. Brief professional bio 2. Their envision for FGFOA over the next year 3. Any additional information they want to provide for the article
Events and Deadlines	Annual Conference Wrap-Up Time to Renew FGFOA & Local Chapter Membership		Include the wrap-up video and any pictures
Spotlight on Membership	Mentoring Program applications are now open		
Committee Updates	Lifetime Achievement Award Winner CGFO of the Year		
Webinars	Technicial & Legislative Resources Committee update on FL Legislative sessions and bills		
Local Chapter Highlights	Conference Committee - Call for Session Topics for next Annual Conference		
Message from FGFOA President	Highlight July, August and September webinars		
Leadership Spotlight	Video or message from current FGFOA President		This is a placeholder in case the FGFOA President wants to record a video or write up a message
Events and Deadlines	New board member after election (if any) or Committee Chair		
Spotlight on Membership	Time to Renew FGFOA & Local Chapter Membership		
Committee Updates	Registration opens for School of Governmental Finance - Mark your calendars	August Newsletter	
Webinars	Boot Camp Announcement for registration at school		
Local Chapter Highlights	Generic Message requesting membership spotlight nominations if we don't have one.		
Message from FGFOA President	Conference Committee - Call for Session Topics for next Annual Conference		
Leadership Spotlight	Highlight August, September and October webinars		
Events and Deadlines	Video or message from current FGFOA President		
Spotlight on Membership	New board member after election (if any) or Committee Chair		
Committee Updates	Leadership applications are now open		
Webinars	Generic Message requesting membership spotlight nominations if we don't have one.		
Local Chapter Highlights	SOGF - Highlight Sessions		
Message from FGFOA President	Conference Committee - Last Call for Session Topics for next Annual Conference	September Newsletter	
Leadership Spotlight	Highlight September, October and November webinars		
Events and Deadlines	Video or message from current FGFOA President		
Spotlight on Membership	New board member after election (if any) or Committee Chair		
Committee Updates	Countdown to SOGF and know before you go		
Webinars	Generic Message requesting membership spotlight nominations if we don't have one.		
Local Chapter Highlights	SOGF Committee - Highlight SOGF Sessions		
Message from FGFOA President	Host Committee - highlight the hospitality events at the school		
Leadership Spotlight	Certification Committee - CGFO Review courses at SOGF		
Events and Deadlines	Professional Development Committee - Leadership applications		
Spotlight on Membership	Highlight October, November and December Webinars	October Newsletter	
Committee Updates	Video or message from current FGFOA President		
Webinars	New board member after election (if any) or Committee Chair		
Local Chapter Highlights	Countdown to SOGF and know before you go		
Message from FGFOA President	Generic Message requesting membership spotlight nominations if we don't have one.		
Leadership Spotlight	SOGF Committee - Highlight SOGF Sessions		
Events and Deadlines	Host Committee - highlight the hospitality events at the school		
Spotlight on Membership	Certification Committee - CGFO Review courses at SOGF		
Committee Updates	Professional Development Committee - Leadership applications		
Webinars	Highlight October, November and December Webinars		
Local Chapter Highlights	Video or message from current FGFOA President		

Section Title	Deliverable Description	Timeline	Comments/Notes
Message from FGFOA President	Video or message from current FGFOA President	November Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	SOGF Wrap-Up		Include the wrap-up video and any pictures
	Mark your Calendars - Government Finance Professionals Week		include toolkit
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
	Professional Development Committee - Mentoring Program Update and Leadership applications		
Committee Updates	Conference Committee - Explain what the Annual Conference has to offer and highlight 1 track		
Webinars	Highlight November, December and January Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	December Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	FGFOA Board and Committee Chairs wishing everyone a Merry Christmas		
Events and Deadlines	New board member after election (if any) or Committee Chair		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
	Professional Development Committee - Leadership applications		
Committee Updates	Conference Committee - Give a glimpse of what's to come for conference and highlight 1 track		
Webinars	Highlight December, January and February Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	January Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	FGFOA Board and Committee Chairs wishing everyone a Happy New Year		
Events and Deadlines	New board member after election (if any) or Committee Chair		
Spotlight on Membership	Last Call for Leadership Applications		
	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track		
Webinars	Highlight January, February and March Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	February Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Mark your Calendars - Government Finance Professionals Week		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track		
Committee Updates	Highlight February, March and April Webinars		
Webinars			
Local Chapter Highlights			

Section Title	Deliverable Description	Timeline	Comments/Notes
Message from FGFOA President	Video or message from current FGFOA President	March Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Highlight Annual Conference Registration opening		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track		
Webinars	Highlight March, April and May Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	April Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines			
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Conference Committee - Save the Date: Give a glimpse of what's to come for conference and highlight 1 track		
Webinars	Highlight April, May and June Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	May Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines			
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates	Join a committee - applications are available now!! Conference Committee - Highlight prior years conferences (video) with the added value of attending the annual conference		
Webinars	Highlight May, June and July Webinars		
Local Chapter Highlights			
Message from FGFOA President	Video or message from current FGFOA President	June Newsletter	This is a placeholder in case the FGFOA President wants to record a video or write up a message
Leadership Spotlight	New board member after election (if any) or Committee Chair		
Events and Deadlines	Spotlight the Annual Conference: See you at the Conference!!		
Spotlight on Membership	Generic Message requesting membership spotlight nominations if we don't have one.		
Committee Updates			
Webinars	Highlight June, July and August Webinars		
Local Chapter Highlights			



## Newsletter Content Submission Form

### Fiscal Forum Content Submission Form

Please use this form to submit new information, announcements, or updates from your committee or local chapter for inclusion in our upcoming monthly email newsletter. The newsletter is sent on the first Monday of each month. Your contributions help keep our community informed and engaged. You may also submit information about an event that has already happened—feel free to upload pictures and share details about how it went so we can highlight your success with our membership.

**Committee or Local Chapter****Contact Person for Submission** Title First Last**Email** Business Email**Event/Announcement for Newsletter Description** My highest career achievement... (1000)**Date of Event** Month, Year**Attach Supporting Documents/Pictures/Information (if applicable)** or drag files here. (1000)**Preferred Month of Publication**(1000)**Additional Information** (1000)

**Newsletter Communications Plan Template**

FGFOA Strategic Goal	What (program, event, initiative)	Deliverable Description	Timeline	Other
			January Newsletter	
			February Newsletter	
			March Newsletter	
			April Newsletter	
			May Newsletter	
			June Newsletter	
			July Newsletter	
			August Newsletter	
			September Newsletter	
			October Newsletter	
			November Newsletter	
			December Newsletter	
			REPEAT!	

## **OTHER BUSINESS:**

## **NEXT MEETING:**

Friday, April 17, 2026, in conjunction with 2026 Leadership at the Embassy Suites by Hilton Orlando, 8978 International Drive.