



## OFFICE OF THE MAYOR

**DONNA DEEGAN**  
MAYOR

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117 W. DUVAL STREET  
JACKSONVILLE, FL 32202

### **Executive Order 2026-03: Board Governance Training and Independent Agency Financial Accountability**

October 6, 2026

**CITY OF JACKSONVILLE**

**OFFICE OF THE MAYOR**

**EXECUTIVE ORDER NO. 2026-03**

**ENCOURAGING GOVERNANCE AND AUDIT TRAINING FOR APPOINTEES TO CITY BOARDS, COMMISSIONS, AND INDEPENDENT AGENCIES; DIRECTING THE OFFICE OF THE CHIEF FINANCIAL OFFICER TO OFFER FINANCIAL TRAINING; AND ENCOURAGING CHIEF EXECUTIVE CERTIFICATION OF FINANCIAL SUBMISSIONS TO THE CITY**

#### **Recitals**

**WHEREAS**, the City of Jacksonville relies on the service of citizen volunteers appointed to boards, commissions, and the governing bodies of independent agencies, who collectively oversee billions of dollars in public assets, revenues, and obligations on behalf of the people of Jacksonville; and

**WHEREAS**, those appointees hold fiduciary duties to the public and are responsible for approving budgets, overseeing executive leadership, reviewing audits, and safeguarding public resources; and

**WHEREAS**, effective oversight requires that appointees understand the principles of public-sector governance, the role of internal and external audits, the requirements of Florida's Government in the Sunshine and public records laws, and the ethical obligations of public service; and

**WHEREAS**, appointees must also be able to read, interpret, and ask informed questions about financial statements, budgets, debt obligations, and the financial

relationship between their entity and the City; and

**WHEREAS**, the independent agencies of the City, transfer revenues to, receive funding from, or otherwise carry financial obligations that directly affect the City's budget and the taxpayers of Jacksonville; and

**WHEREAS**, timely, consistent, and reliable financial information from independent agencies is essential for the Mayor, the City Council, and the Council Auditor to identify risks early and to make sound budgetary decisions; and

**WHEREAS**, recommending the chief executive of each independent agency to certify the accuracy and completeness of financial information submitted to the City establishes clear accountability consistent with sound public finance practice; and

**WHEREAS**, the Mayor, as chief executive officer of the Consolidated City of Jacksonville, is authorized under Section [6.04] of the Charter of the City of Jacksonville to direct the operations of the executive branch and to issue executive orders;

**NOW, THEREFORE**, I, Donna Deegan, Mayor of the City of Jacksonville, by the authority vested in me by the Charter and Ordinance Code of the City of Jacksonville, do hereby order as follows:

## **Section 1. Governance and Audit Training for Appointees**

**1.1 Applicability.** This Section applies to every person appointed, whether by the Mayor or by another appointing authority, to a board, commission, authority, or governing body of a City agency or independent agency (an "Appointee"), including reappointments made on or after the effective date of this Order.

**1.2 Encouraged training.** The Mayor strongly encourages each Appointee, when applicable, to complete governance, audit and budget training covering, at a minimum:

1. Fiduciary duties of public board members, including the duties of care, loyalty, and oversight of executive leadership;
2. The role, scope, and use of internal and external audits, including how to receive, question, and act on audit findings and management responses;
3. Internal controls, risk management, and fraud awareness;
4. Florida's Government in the Sunshine Law (Chapter 286, Florida Statutes), Public Records Law (Chapter 119, Florida Statutes), and the Code of Ethics for Public Officers and Employees (Part III, Chapter 112, Florida Statutes);
5. The City's Ethics Code and the requirements of the City's Office of Ethics, Compliance and Oversight; and

6. The legal and financial relationship between the Appointee's entity and the City under the Charter and Ordinance Code.

**1.3 Timing.** New Appointees are encouraged to complete the training within [90] days of confirmation by the City Council. Appointees serving on the effective date of this Order are encouraged to complete it within [180] days. All Appointees are encouraged to take refresher training every [two] years while serving.

**1.4 Delivery.** The Office of the Mayor's Boards and Commissions staff, in coordination with the Finance Office, Office of General Counsel, the Office of Ethics, Compliance and Oversight, and the Council Auditor's Office as each may agree, shall develop and deliver the curriculum. Training may be offered in person or online and shall be provided at no cost to Appointees.

**1.5 Record of participation.** Boards and Commissions staff shall maintain a record of each Appointee's completion and report participation to the Mayor [quarterly]. Participation in the training is voluntary, and completion shall not be a condition of appointment or reappointment.

## **Section 2. Financial Training by the Office of the Chief Financial Officer**

**2.1 Directive.** The Chief Financial Officer shall develop and deliver financial literacy training and make it available to all Appointees, as a component of or supplement to the training described in Section 1.

**2.2 Content.** The training shall address, at a minimum:

1. Reading and interpreting governmental and enterprise financial statements, including the Annual Comprehensive Financial Report;
2. The City's budget process, fiscal calendar, and the budget relationship between the City and each independent agency, including any contributions, transfers, or subsidies;
3. Key financial indicators and warning signs that warrant board inquiry, including bond covenants, credit ratings, and pension and other long-term liabilities;

**2.3 Schedule.** The City's Finance Office shall create the training and make the sessions available within 90 days of the effective date of this Order, and shall offer it at least once per year thereafter. Appointees are encouraged to complete it on the same timeline recommended in Section 1.3.

**2.4 Entity-specific briefings.** On request of a board chair, the Office of the Chief Financial Officer shall provide a briefing tailored to that entity's financial position and its obligations to the City.

## **Section 3. Chief Executive Certification of Financial Submissions**

**3.1 Recommendation:** All financial statements, reports, budgets, and data submitted by an independent agency to the City should be accompanied by a written certification signed by the agency's chief executive officer [and chief financial officer].

**3.2 Form of certification.** The certification shall state that the signer has reviewed the submission and that, to the best of the signer's knowledge after reasonable inquiry:

1. The submission does not contain any untrue statement of a material fact or omit a material fact necessary to make it not misleading;
2. The financial information fairly presents, in all material respects, the financial condition and results of the agency for the period covered; and
3. The agency maintains internal controls designed to ensure the reliability of its financial reporting, and any significant deficiency or material weakness known to the signer has been disclosed.

**3.3 Template.** The Office of General Counsel, in consultation with the Chief Financial Officer, is requested to prepare a standard certification form within [60] days of the effective date of this Order.

**3.4 Incomplete submissions.** The Office of the Chief Financial Officer shall treat any submission lacking the required certification as incomplete, shall notify the agency in writing, and shall report any unresolved deficiency to the Mayor and to the agency's board chair.

## **Section 4. Implementation and Cooperation**

4.1 The Chief Administrative Officer shall oversee implementation of this Order and shall report to the Mayor on progress within [180] days of its effective date.

4.2 All City departments and offices under the Mayor's authority shall cooperate fully in carrying out this Order.

4.3 The Mayor requests the cooperation of each independent agency, its board, and its chief executive officer in meeting the requirements of this Order, and directs the Office of General Counsel to recommend any Charter, Ordinance Code, or interlocal agreement amendments needed to make the requirements of Sections 3 and 4 binding on independent agencies.

## **Section 5. Construction and Severability**

5.1 This Order shall be construed consistently with the Charter and Ordinance Code of the City of Jacksonville and with Florida law. Nothing in this Order shall be construed to impair the statutory or Charter authority of any independent agency or its governing body.

5.2 This Order is not intended to, and does not, create any right or benefit enforceable

at law or in equity by any party against the City, its agencies, officers, or employees.

5.3 If any provision of this Order is held invalid, the remaining provisions shall remain in full force and effect.

### Section 6. Effective Date

This Order shall take effect immediately upon signature and shall remain in effect until amended or rescinded.

**DONE AND ORDERED** in Jacksonville, Duval County, Florida, this \_\_\_\_6th\_\_ day of \_\_\_\_October\_\_\_\_, 2026.

*Donna Deegan*

Donna Deegan, Mayor  
City of Jacksonville

ATTEST:

*Michael Fader for*  
Corporation Secretary  
City of Jacksonville

ATTEST:



Approved as to form:

Office of General Counsel

*Michael Fader*