

Ohio GFOA 30th Annual Conference and Membership Meeting

Course Description Quick Guide

Course Name	Course Description
Benefits of the Ohio Market Access Program Jonathan Azoff, Director of Debt Management & Senior Counsel, Ohio Treasurer of State	Learn about the benefits utilizing the Ohio Market Program (OMAP) for your routine note issuances. OMAP is a credit enhancement program offered by the Treasurer of State that has helped local governments cut borrowing costs in half. OMAP was recognized by the Bond Buyer as a Deal of the Year recipient in 2014. This session will also cover recent Ohio Bond Bank legislation and how Ohio local governments could stand to benefit from this proposed legislation.
Investing in Today's Markets Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group	An update on the current economic environment, discussion on investment strategies and investment risk management.
Best Practices in Financial Policies Matt Butler, Vice President-Senior Analyst, Moody's Investors Service, Angel Mumma, Chief Financial Officer, COTA, Dennis Schwallie, Partner, Dinsmore & Shohl LLP	This session will educate participants about best practices in debt issuance, management, and policy development and implementation, in addition how rating agencies evaluate debt and fund balance policies as part of the rating process.
Single Audit Update Chad Gorfido, Senior Manager, Rea & Associates, Inc.	A comprehensive update on Single Audit standards and common issues brought about with the implementation of the new Uniform Grant Guidance requirements.
Accounting for Grants Jeff Wilcheck, Auditor, City of North Ridgeville	Grants can be a significant source of funding for governmental entities. Oftentimes, this funding requires detailed accounting in order to document compliance with the terms of the grant. This session will provide the framework for properly accounting for grants along with examples of specific grants. Participants will gain the necessary knowledge to fulfill the proper accounting requirements for grants.
The Ohio Pooled Collateral System Elizabeth Lewis, Director of Legislative and Policy Affairs, Ohio Treasurer of State, Walter Myers, Director of Trust, Ohio Treasurer of State	This panel discussion will provide an overview of the Ohio Pooled Collateral Program. The discussion will include an update on the changes made to Ohio Revised Code and the benefits of the program.
Tells of Human Behavior - Indicators of Fraud Charles T. Saunders, PhD, MA, MBA, Chair of the Forensic Accounting, Business Forensics, and Information Systems Audit Programs, Franklin University	Fraud is an intentional choice of human behavior. Fraud does not happen by mistake. Fraudulent behavior doesn't always come as a surprise, once investigators and examiners start to piece the evidence together. Sometimes, we react with dismay when we learn the facts of the case: "Why didn't I see that?" Or, "Of course! This was happening over time! It was right in front of us all along! We should have known!" Knowing what to look for--the behavioral "tells" or signs of human behavior--can help indicate and prevent impending disaster. In this presentation, you will learn more about the behavioral "tells" of fraud.
Capital Asset Management - Converting Surplus Into Cash Richard Kiko, Jr.	Learn the facts about the options available to government entities to generate a new revenue stream by converting surplus real estate, vacant land, used equipment, vehicles, etc. into cash. In addition, gain a better understanding of how utilizing a professional auction firm can maximize the sale price of these assets.
Fundamentals of Debt Brenda Wehmer, Partner, Dinsmore & Shohl LLP	This course will focus on the fundamentals of debt including types of debt issues, statutory requirements, limitations, etc.

<p>Fund Accounting 101 David B. Thompson, CPA, Assistant Chief, Local Government Services, Ohio Auditor of State</p>	<p>This session will provide an introduction to fund accounting. It will include discussion of the cash basis of accounting and how the various fund types are used.</p>
<p>Financial Transparency Within Your Community Tom Speaks, Krista Rodriguez, Steve Wood</p>	<p>Participants will hear how financial transparency is essential, especially when asking constituents for tax dollars.</p>
<p>Merchant Services in Today's Security Focused Landscape (PCI, Tokenization, and Encryption – what does it all mean?) Heather Nowak, Senior Treasury Management Product Manager, Huntington National Bank</p>	<p>This session will provide insights, updates, and information on PCI, Tokenization, and Encryption needs and requirements around Merchant Services card transactions.</p>
<p>JEDDs Kristopher Wahlers, Partner, Ice Miller</p>	<p>The General Assembly recently enacted significant amendments to the laws governing joint economic development districts (JEDDs). These amendments became effective in September 2016. This session will provide an overview of JEDDs, will review recent changes to the law, and will review and suggest best practices in JEDD establishment, deployment and operation. This session will be of interest to all municipal and township officials.</p>
<p>Budget 101: Basics of Budgeting James M. Nicholson, Finance Director, City of Pataskala</p>	<p>This session will provide participants with a thorough grounding in the basics of preparing and presenting a budget. Participants will learn about the underlying legal requirements of the budget, as well as developing a better understanding of planning strategies. Revenue projections and cash flow forecasting techniques and strategies will be covered, including multi-year fund balance projections. Participants will also learn about approaches to communicating the proposed budget to management, residents/customers and other key constituencies, as well as getting 'buy-in', and ultimately approval, from the elected officials or governing body. The session will also address the creation of a formal budget document, and the opportunity to submit the document to the GFOA for recognition by their Budget Review Committee.</p>
<p>The Finance Family Feud Game - The Anatomy of a Bond Issue Jake Wozniak, Director, Public Finance, KeyBanc Capital Markets, Jeff Rink, Managing Director / Regional Manager, Public Finance, KeyBanc Capital Markets, Matt Stuczynski, Principal, MAS Financial Advisory Services LLC</p>	<p>Participants will learn about the elements of a bond transaction as a part of an interactive game show format. Topics include: The Deal, Rating, Financing Team, Pricing, Investors, Marketing and more...</p>
<p>GFOA Small Government Certificate Program Denise R. Wiethe, Special Projects, Ohio Auditor of State</p>	<p>The presentation will be an overview of OCBOA statements, and provide the requirements for the program, as well as an example from a successful participant of the program. The materials will also provide helpful tips for those interested in participation.</p>
<p>Preparing for Your Audit Douglas Ferguson, CFE, CGFM, Senior Audit Manager, Ohio Auditor of State</p>	<p>Learn what you need to know and prepare prior to your financial audit.</p>

<p>The Fed: What's Next? Jason Click, President Public Funds, Meeder Investment Management, Jason Headings, Vice President Public Funds, Meeder Investment Management</p>	<p>As we enter the first cycle of rising interest rates in more than a decade, this presentation will examine the new tools available to the Fed. Utilizing real life examples we will explore how this cycle may be different, including new ways to manage inflation, unemployment and control interest rates. Additionally, the presentation will cover other factors the Fed may take into consideration in the future. The presentation will also cover possible future headwinds and their possible effects on Fed policy. All of this will be tied together to help Treasurers decide how they should structure investments in the future.</p>
<p>Ohio Compliance Supplement Update Joey Jones, Chief Auditor, Ohio Auditor</p>	<p>Participants will learn the overall structure of the Auditor of State's OCS. In addition, the latest changes to the guidance and testing will be discussed.</p>
<p>New Rating Criteria for State and Local Governments Arlene Bohner, Senior Director and Regional Head of Midwest/Great Lakes, Fitch Ratings</p>	<p>Discuss Fitch's revised tax-supported rating criteria for state and local governments including key features, benefits and rating factors. Demonstrate and describe Fitch's forward-looking analytical tool - Fitch Analytical Sensitivity Tool or FAST. How do Ohio local issuers perform under the revised criteria and FAST.</p>
<p>Regulatory Update and EMMA Ryan Callender, Partner, Squire Patton Boggs LLP</p>	<p>The regulatory environment sponsored by the US Securities and Exchange Commission is in a state of constant change that affects all participants in the bond market including issuers, advisors, bankers and attorneys. This presentation will provide updates to existing regulations with discussions of what additional changes are expected in the future. We will also present materials to assist issuers to meet their regulatory obligations regarding debt to be issued as well as debt already outstanding including information about the MSRB's disclosure database EMMA (Electronic Municipal Market Access).</p>
<p>Budgeting for Outcomes (BFO) Seth Williams, Senior Managing Consultant, PFM</p>	<p>Budgeting for Outcomes (BFO) is a Government Finance Officers Association (GFOA) recommended best practice designed to help state and local governments improve services, get a better return on investment of public dollars, and enhance the public's understanding of how tax dollars are spent. This course will discuss key elements of BFO, which focuses on what the public gets for its investments, how those outcomes can be measured and tracked, and how to make municipal budgeting user friendly and easily understandable for constituents, elected officials, administrators, and managers alike.</p>
<p>What is a forecast and how can it be a crucial tool for your organization? Jeff McCuen, President, McCuen Accounting Services</p>	<p>Participants will learn the value of long term forecasting and coordinating the goals of an organization with the budget and forecast.</p>
<p>Fundamentals of Economic Development Colin Kalvas, Associate, Bricker & Eckler, Robert F. McCarthy, Associate, Bricker & Eckler</p>	<p>This session will cover the fundamentals of economic development, including but not limited to a discussion about tax incentives and abatements such as tax increment financing, community reinvestment areas, enterprise zones, and joint economic development districts.</p>
<p>Best Practices for Debt Management Michael G. Sudsina, Managing Partner, Sudsina & Associates, LLC, Steve Szanto, Managing Director, Sudsina & Associates, LLC, Greg Van Wagnen, Senior Advisor, Sudsina & Associates, LLC</p>	<p>There have been quite a few changes in just the last 12 months that affect/ and will affect debt issuers in Ohio. The Municipal Advisor Rules are still relatively new. And Rules that impact note issuers and bond issuers have also been implemented by the SEC/MSRB, etc. and we can give an update on these. The New Issue Price Regulations go into effect in June, 2018. There is continuing concern over the Municipalities Continuing Disclosure Compliance. There was a record number of ballot construction and operating levy issues that passed in the last two elections. We can highlight the GFOA Best Practices on Debt Issuance. We will discuss the different methods of Sale available to Issuers – Negotiated, Competitive and Direct Placement and the trends with each. We will also be able to discuss interest rates – The Federal Reserve didn't raise rates in May but is expected to in June of this year? We will discuss Bond and Note pricing trends. And there is always the suggestion to prepare Post-Closing Procedures and Policies.</p>

<p>Going Paperless in the Banking World</p> <p>Susie Todaro, Vice President & Senior Payments Advisor, Enterprise Commercial Payments, Public Sector, KeyBank</p>	<p>Hear how public sector entities can improve operational efficiencies and customer service, cut down on costs and fraud, and even earn revenue by going paperless. Public Sector entities can achieve these goals by automating its AP processes and also utilizing a Purchase Card Program for its accounts payables. In addition, utilizing a Prepaid Card Program to replace checks to residents/customers/employees when an ACH direct deposit isn't an option will also help achieve these goals.</p>
<p>Turning Over Every Stone?</p> <p>Joseph Rulison, Co-Founder & CEO, three + one, Peter Forsgren, Co-Founder & COO, three + one, Garrett Macdonald, Vice President, three + one</p>	<p>This session will provide an outlook to new sources of income in a challenging economic and low interest environment. In a changing landscape of banking, the ability to build a stronger banking relationship with new methods of securing additional resources of revenue around low and non-performing operating cash will be discussed. The session will be interactive and provide tips that can be implemented immediately.</p>
<p>Economic Development Case Studies</p> <p>Colin Kalvas, Associate, Bricker & Eckler, Robert F. McCarthy, Associate, Bricker & Eckler</p>	<p>This session will cover the advanced topics in economic development, with an emphasis on advanced case studies of economic development incentives and financings done throughout the state of Ohio.</p>
<p>GASB Update</p> <p>Wesley Galloway, Senior Project Manager, GASB</p>	<p>The GASB Update will cover soon-to-be effective GASB pronouncements, including guidance for OPEB plans and employer reporting, tax abatement disclosures, asset retirement activities, fiduciary activities, and leases. The update also will look over the horizon at forthcoming guidance, the latest implementation guidance, and the reexamination of the financial reporting model.</p>
<p>Cybersecurity for Government Entities</p> <p>Daniel Clark, Principal, Clark Schaefer Hackett</p>	<p>Alerts about large-scale cybersecurity breaches happen almost every day. Recent events remind us that even government agencies are not immune to hacks, attacks or insider espionage. In a world where hackers often seem one step ahead, how can government agencies protect themselves? Attendees will 1) Identify types of cyberattacks commonly seen in government entities, 2) Learn about the Cybersecurity Framework, and 3) Analyze real-world scenarios where security was breached.</p>
<p>Tools to Identify, Prevent and Manage Risk – Fraud and More...</p> <p>Lorrie Harper, Vice President, Fifth Third Bank</p>	<p>Learn how technology today has opened doors for fraudsters and tools available to protect and prevent fraud. Understand where practices of yesterday are no longer good enough to protect the assets of our taxpayers in 2017. Update on legislation which speaks directly to best practices for managing credit card programs to minimize fraud. Review changes to Collateralization requirements and protocol. Participants will update and refresh their understanding on product, practices and policies to minimize risk of loss through fraud, cyber-attacks, data breaches and vendor management.</p>
<p>Debt Issuance Roles and Selection of Participants</p> <p>Jonathan Azoff, Director of Debt Management & Senior Counsel, Ohio Treasurer of State</p>	<p>This session will review the different service providers involved in the issuance of debt, and the methods of selection used to procure them.</p>