

## Ohio GFOA 31st Annual Conference and Membership Meeting

### Course Description Quick Guide

Course Name	Course Description
<b>Overcoming the Bias that Derail our Investment Decisions</b> Jason Click, President Public Funds, Meeder Investment Management	Traditional theory purports that we are all rational individuals. More recent research has determined otherwise. This session will explore the biases that many of us unknowingly exhibit and how those biases impact our investment decisions. We will also offer steps to overcome these biases with the objective of making more informed decisions that should result in a sound investment plan and improved investment results.
<b>Ohio Compliance Supplement Update</b> Jesse Carroll, Quality Assurance and Technical Specialist, Ohio Auditor's of State-Audit Excellence Division Dayton Region	Ohio Pooled Collateral System, House Bill 49, Uniform Prudent Management of Institutional Funds Act (UPMIFA), Community School FTE Reviews, and many other topics will be discussed as they relate to new/updated suggested audit procedures in the 2018 OCS.
<b>Demystifying Financial Reporting: The Popular Annual Financial Report (PAFR)</b> James M. Nicholson, Finance Director, City of Pataskala	What is a Popular Annual Financial Report (PAFR) and why create one awards program eligibility & requirements document production resources?
<b>Understanding the S &amp; P Rating Process &amp; Recent Changes in Criteria</b> Ben Gallovic, Associate in the U.S. Public Finance Group, S&P Global Ratings, Errol Arne, Director in the U.S. Public Finance Group, S&P Global Ratings	We will discuss our approach to rating school districts and local governments in Ohio, state credit trends, and a discussion of recent changes in criteria and how this will affect our ratings in Ohio. Issuers should leave with a better understanding of what it is like working with a rating agency.
<b>Incorporating a Community Vision into Capital Planning</b> Megan Miller, CPA, Assistant Director of Finance, City of Grandview Heights	The class will discuss developing a master plan and how entities can utilize that to guide their economic development and capital planning. Using the City of Grandview Heights as an example as Grandview Heights is currently in the process of obtaining community input to update the master plan. The City's prior "Community Plan" was prepared in 1997 and was utilized to guide economic development, parks improvements and street improvements.
<b>TIF Accounting</b> Brad Billet, Manager, Clark, Schaefer, Hackett & Co.	Participants will understand how to properly track TIF revenue and expenditures throughout the year as well as how they should be accounted for on the financial statements.
<b>The Nuts and Bolts of Debt Financing</b> Brad Ruwe, Partner, Dinsmore & Shohl LLP, Bryan Eckert, National Municipal Finance, Zions Bank	This session will discuss the procedural steps to issuing debt, provide an overview of the different types of bonds, provide insight into the bond registrar and paying agent functions, and discuss debt limitations, bond structures, the rating process, and disclosure issues.
<b>Internal Controls for Small Governments</b> Adam Lesch, Senior Manager, Julian & Grube, Inc.	The purpose of this course is to inform small governments how to analyze their current control environment and discover ways to improve their control structure. Small governments tend to lack segregation of duties in their daily operations; this course will help you understand how to avoid these conflicts. This course will also provide you with best practices and situations you should avoid.

<p><b>Infrastructure/Capital Assets</b>  Mindee Johnson, CPA, Senior Manager, Rea &amp; Associates, Inc.</p>	<p>Better understand and maintain capital assets for reporting in the GAAP basis financial statements and/or CAFRs. This course will cover a variety of topics related to capital assets, including: capital asset policies and thresholds, compiling capital asset additions, tracking construction in progress, direct vendor payments, maintenance and repair items, capital asset disposals, impairment, and depreciation including useful lives and utilizing the modified approach for infrastructure.</p>
<p><b>Post-Issuance Compliance – Staying Out of Trouble with the IRS and SEC</b>  Megan Kilgore, Columbus City Auditor, City of Columbus, Katie Johnson, Partner, Bricker &amp; Eckler LLP</p>	<p>State and local governments subject themselves to the requirements of certain federal securities and tax laws and regulations when they issue municipal debt via the public bond market. The requirements imposed by the rules and regulations of the Securities and Exchange Commission (SEC) and the Internal Revenue Service (IRS) can create risks for the fiscal officers and other officials who oversee the post-issuance compliance process. This session will cover the on-going disclosure, monitoring and reporting requirements imposed by SEC and IRS rules and regulations after the issuance of debt so that fiscal officers have an understanding of their on-going obligations. In addition, we will also provide practical advice regarding the best practices and procedures to ensure compliance with these rules and regulations.</p>
<p><b>Fund Accounting 101</b>  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><b>The Ohio Pooled Collateral System (OPCS)</b>  Elizabeth Lewis, Director of Legislative and Policy Affairs, Ohio Treasurer of State</p>	<p>An overview and purpose of OPCS, how it works and next steps.</p>
<p><b>U.S. Economic Outlook: A Late-Cycle View</b>  Jeffrey Korzenik, Chief Investment Strategist, Fifth Third Bank</p>	<p>In this economic overview of the U.S. and global economy, participants will learn answers to such questions as: In our 10th year of growth, how much longer can the expansion last? How do structural workforce problems impact U.S. growth? What can we expect from the later innings of the business cycle? What can we expect from the Fed and interest rates?</p>
<p><b>10 Ways to Strengthen Your Banking Relationship</b>  Garrett Macdonald, Vice President, three + one, Joseph Rulison, Co-Founder &amp; CEO, three + one, Alex DeRosa, Relationship Specialist, three+one</p>	<p>Learn how to effectively communicate and manage expectations with your bank/bank administrator; learn the value of liquidity and understand the importance of how much your cash flow is worth to you and your bank; learn the value of a tailored treasury service plan specifically designed for your entity; know the advantages of soft bank fees and hard bank fees; and learn the new banking technologies available in the marketplace and why you should start to implement them in your office.</p>
<p><b>Investing Today</b>  Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group, Jennifer C. Trowbridge, CFA, Managing Principal &amp; Portfolio Manager, RedTree Investment Group</p>	<p>Discussion on key economic indicators and how they influence the Federal Reserve's decision. With increasing interest rates, learn how best to utilize allowable investment options to maximize interest earnings while mitigating investment risks.</p>
<p><b>Turning Financial Distress into Financial Success</b>  Todd Fischer, Finance Director, City of Brunswick, Lynnette Ozanich, Assistant Finance Director, City of Brunswick</p>	<p>Hear about over the last sixteen years of how the City of Brunswick was overspending millions for eight years, then completed a 180 degree turnaround, and has been saving millions, improving infrastructure and replacing capital equipment for the latter eight years. There may be numerous ways or different right answers to achieve a goal of getting a community out of financial distress. We may never know all of them; however, we do know the ways that worked for us and we have a lot to share.</p>

<p><b>State Loan and Financing Options</b></p> <p>Jonathan Azoff, Director of Debt Management &amp; Senior Counsel, Ohio Treasurer of State, Scott Campbell, Executive Director, Ohio Water Development Authority, Brenna Smathers, Program Administrator, Ohio Department of Transportation</p>	<p>An overview of the state loan and financing options available to Ohio local governments. These programs are available to assist the financing of, among other things, highway, rail, transit, water, and environmental infrastructure. Panelists include representatives from the Ohio Department of Transportation, the Ohio Water Development Authority, and the Ohio Treasurer's office.</p>
<p><b>Making Your Chart of Account Structure Work For You</b></p> <p>Charity Rauschenberg, Auditor, Hancock County Auditor, David Graham, Auditor, Greene County</p>	<p>Chart of accounts has meaning - makes accounting easier. Learn about accounting structure and the challenges with creating a chart of accounts.</p>
<p><b>Tax Reform Bill: It Wasn't Just Tax Cuts</b></p> <p>David Tiggett, Director, KeyBanc Capital Markets, Charles Wise, Vice President - Public Sector Group, KeyBanc Capital Markets, Inc., Samuel Adams, Vice President - Public Finance Group, KeyBanc Capital Markets, Inc.</p>	<p>This session will review the changes resulting from the 2017 Tax Reform Bill, along with the impact on issuers of tax-exempt debt. Additionally, we will discuss options issuers have when refinancing debt post tax reform.</p>
<p><b>Basic Policies for Small Governments</b></p> <p>Betty Kirk, Senior Audit Manager, Auditor of State of Ohio</p>	<p>The session will provide small governments with tools and examples of basic policies to assist in implementing internal controls including Credit/Debit Cards; Cell Phones; Public Records; Cash Management; Equipment; Personnel; Travel Expenses; Budgets; Personal and other issues.</p>
<p><b>Recognizing and Protecting Against Cyber Fraud</b></p> <p>Chuck Peirano, Corporate Enterprise Fraud Program Director, Huntington National Bank</p>	<p>This session will cover the importance of vigilance, phishing, ransomware updating operating systems, securing firewalls, dual approval, and dedicated PC for online banking.</p>
<p><b>Preparation for and Implementation of GASB 84/87</b></p> <p>Tracie McCreary, Chief Project Manager, Auditor of State</p>	<p>GASB has recently issued GASB Statement No. 84 Fiduciary Activities and Statement 87 Leases. This session will take a look at the requirement of these new GASB pronouncements and what local governments can do now to prepare for their implementation.</p>
<p><b>Pricing Day Fundamentals</b></p> <p>Brian Cooper, Director, Baketilly Municipal Advisors</p>	<p>This session will explore topics that issuers should consider during the negotiated sales process. Topics covered will include general market updates, call option analysis, yield curve analysis and market comparable, developing pre-marketing scales, managing the syndicate and pricing day activities.</p>
<p><b>The Ohio Ethics Law: It's Everybody's Business!</b></p> <p>Susan Willeke, Education &amp; Communications Administrator, Ohio Ethics Commission</p>	<p>This lively session will help public officials and employees in understanding how to identify and avoid acting on potential conflicts of interest. It will also provide information regarding ethics prohibitions related to public contracts and potential post-employment requirements. Attendees will also learn about general assistance available from the Ohio Ethics Commission to assist both the public and provide sectors in understanding and complying with the Ethics Laws.</p>

<p><b>Investing with a Small Portfolio</b> Kelly Kroll, Business Manager/Fiscal Officer, Medina County District Library, Harlita Tomlinson, Director of Finance, City of Forest Park, Stan Bahorek, Treasurer/CFO, Columbus Public Schools</p>	<p>The underlying principles of investing public funds apply whether your portfolio is less than \$3 million or greater than \$50 million. This panel discussion of three public finance officials will provide insight into their investment practices while focusing on how these concepts can be applied to portfolios of various sizes. Topics to be covered include cash flow analysis, assessing various investment options, and the current interest rate environment.</p>
<p><b>Planning to Win in the Long Run: Best Practices in Multi-Year Financial Projections</b> Daniel Berger, Director, PFM Group Consulting LLC, Gordon Mann, Director, Public Financial Management, Inc.</p>	<p>Multi-year planning is a critical exercise for local governments, focused on addressing the underlying challenges faced today while moving your community toward a financially healthier tomorrow. This session will present best practice concepts around this process for local governments.</p>
<p><b>GASB Update</b> David Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board</p>	<p>Other postemployment benefits (OPEB) will be a main attraction of the 2018 reporting season; however, there are other key GASB Statements that share the spotlight. New pronouncements that will be highlighted include fiduciary fund reporting, debt disclosures, leases, and the omni-present implementation guides. In addition, current projects, including the financial reporting model, and research that are attracting the attention of GASB stakeholders will be addressed. Attendees will learn: (1) How to address implementation issues associated with the OPEB standards; (2) How governments can approach the reassessment of fiduciary activities for financial reporting purposes; (3) What are the implications of the new lease accounting and financial reporting standards; and (4) What the future of governmental accounting may hold for the financial reporting model, revenue and expense recognition, and note disclosures.</p>
<p><b>Ohio CPA Professional Standards and Responsibilities</b> Tiffany Crosby, Director of Learning, The Ohio Society of CPAs</p>	<p>As a profession, CPAs must be able to identify, evaluate and address any action or situation that threatens the core values of the CPA profession: integrity, objectivity, independence, and due care. However, when it comes to making the best decision, there's not always one perfectly right answer for every situation. Professional ethics is about looking at several solutions and choosing the best path. This course will help you gain perspective on the wide breadth issues facing CPAs on a daily basis. This program satisfies the Accountancy Board of Ohio's three-credit hour professional standard requirement per reporting cycle. It also satisfies the ABO's requirement to become a CPA.</p>
<p><b>How Well Do You Know Your Lease Agreements?</b> Brian Mosier, Principal, Clark, Schaefer, Hackett &amp; Co.</p>	<p>GASB 87 will change how governments report lease agreements, primarily operating leases. Learn what information will be necessary to gather on all lease agreements to properly record these items under the new standard.</p>
<p><b>Economic Development Tools Update - Current Market Practices</b> Greg Daniels, Partner, Squire Patton Boggs (US) LLP</p>	<p>Presentation will cover common economic development tools used to incentivize projects and how these tools are commonly used in Ohio. Attendees will learn what tools are available, the basic legal rules for using these tools and review case studies on how these tools are used in practice.</p>
<p><b>Financial Policy Changes and Implementation</b> Harlita Tomlinson, Director of Finance, City of Forest Park</p>	<p>How to develop financial policies that preserve or enhance a governments fiscal health. This session will address the major policies every government should have as the foundation for sound accounting practices. Financial policies should be tailored to fit an organization. Implementing and communicating financial policies throughout an organization is an art form.</p>