

## 2021 Public Library Fiscal Officer Conference (CPIM) Course Description Quick Guide

Course Name	Course Description
<p><b>State House Update</b> Michelle Francis, Executive Director, Ohio Library Council, Jay Smith, Director of Government and Legal Services, Ohio Library Council</p>	<p>This presentation will provide an update on legislation that affects public libraries including the impact of the state's current biennial budget. Gain a better understanding of how the Public Library Fund (PLF) has historically been funded and distributed to the counties and how current state revenues have affected recent distributions. You will also learn more about the various resources that the OLC can provide to fiscal officers and directors.</p>
<p><b>Fraud Case Study</b> Elizabeth Akers, Senior Forensic Audit Manager, Ohio Auditor of State</p>	<p>Hear about the importance of internal controls and separation of duties to prevent fraud and abuse within the organization by learning from weaknesses found in a case study that will be shared. Learn to identify the methods and programs used to audit fraud.</p>
<p><b>IRS Fringe Benefits and Other Matters</b> Jeffrey A Miller, Attorney, Vorys, Sater, Seymour and Pease LLP</p>	<p>Learn more about the rules of employee gifts, bonus incentives, uniforms, donations, conference "prizes," and other taxable fringe benefits--where to report them and how to tax them. In addition, this session will cover the law on control factors and how they relate to your independent contractors. You will learn what to do if you have workers that you feel are misclassified as well as the taxes and penalties that your library will be liable for if the workers are found to be misclassified. donations, conference "prizes," etc. What does all of this mean as related to the IRS and how should they be handled.</p>
<p><b>Ohio Ethics Law - Can I Do That?</b> Susan Willeke, Education &amp; Communications Administrator, Ohio Ethics Commission</p>	<p>This session will assist public employees and public officials in expanding their knowledge of the relationship between their public agencies and the Ohio Ethics Commission. Gain a better understanding of the conflict of interest restrictions imposed upon public officials and employees and how to respond appropriately and legally when faced with such a conflict. The session will outline statutory limitations regarding gifts offered to those in public service from vendors, potential vendors, regulated communities, and interested parties. Susan Willeke will also focus on helping you understand the definition of public contracts under the Ohio Ethics Law and will outline the ethics prohibitions related to public contracts. This will include information regarding illegal authorization of public contracts, selling goods and services to public agencies, and nepotism prohibitions. At the end of this session, you will have a better understanding of how to comply with the Ethics Law while accommodating the needs of your library.</p>
<p><b>Updates from the Ohio Auditor of State's Office</b> Jesse Carroll, Quality Assurance and Technical Specialist, Ohio Auditor's of State-Audit Excellence Division Dayton Region</p>	<p>Learn the latest updates from the Auditor of State's office on the Ohio Compliance Supplement, GASB, credit card compliance, reporting Coronavirus Relief Funds for Public Libraries and any other relevant information the AOS wants to share!</p>

<p><b>Cyber Security</b> Mark Bell, Cyber Security Coordinator, Adjutant General's Department (Ohio National Guard)</p>	<p>Cyberattacks often target government networks to gain access to sensitive personal information of citizens and employees, as well as proprietary software and other information. The challenge for every public library is to identify threats and vulnerabilities, invest in risk mitigation and continually assess and improve cybersecurity efforts. This session will discuss data breaches and how to prevent them. You'll also learn more about Ohio's Cyber Reserve and Cyber Range.</p> <div data-bbox="451 226 1552 625" style="border: 1px solid black; height: 190px; width: 678px;"></div>
<p><b>Remarks from the Ohio Auditor of State's Office</b> Keith Faber, Auditor of State of Ohio, State of Ohio</p>	<p>Hear from Ohio Auditor of State, Mark Faber.</p>