

Ohio GFOA 34th Annual Conference and Membership Meeting

Course Description Quick Guide

Course Name	Course Description
Investments for Small Government Stephen Cicak, Auditor, City of Reynoldsburg, Jennifer Johns, Finance Director, City of Miamisburg, Bill Logan, Finance Director, City of Avon	The underlying principles of investing public funds apply whether your portfolio is less than \$3 million or greater than \$50 million. This panel discussion, to include 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.
Public Payroll: Tips and Traps to Avoid Jamie Nicholson, Finance Director, City of Pataskala, Nancy White, Fiscal Officer, Mifflin Township, Robert Dolan, Assistant Director - Finance/Deputy Fiscal Officer, Cuyahoga County Public Library	To create an awareness of fundamental concepts and requirements affiliated with the management of public payroll. Participants will learn about key federal, state, and local requirements and nuances as they relate to payroll administration, including common errors and missteps to avoid.
Buzz Around Integrated Payables Amy Bentley, CTP, Vice President, Treasury Management, Huntington National Bank, Gail McCreight, Vice President, Commercial Card Support Specialist, The Huntington National Bank	This session will provide a deep understanding of integrated payables as well address the services that comprise integrated payables, tips to overcome implementation obstacles, and reasonable expectation for savings either hard dollar or soft dollar savings.
Tips for Sharing Your Financial Stories with Your Board Alex DeRosa, Relationship Specialist, three+one	Many government finance officials are frequently asked to present on complex financial issues for their boards, which can be comprised of members with diverse industry experiences. This presentation will cover how these government finance officials can leverage presentation tools, analytics, and more in order to break down common public finance topics for their stakeholders and boards.
Segregation of Duties in Small Governments Larry Weeks, CPA, Shareholder, Clark, Schaefer, Hackett	How can effective monitoring controls be used to overcome the inability to properly segregate accounting controls within small governmental entities.
Uniform Guidance and Cares Act Chad Gorfido, Senior Manager, Rea & Associates, Inc.	We will review the compliance requirements related to the Cares Act funding as well as subsequent stimulus funding provided to State and Local governments. This will include a review of allowable cost activities, frequently asked questions, and impact on Uniform Guidance audits.
Key Issues Impacting Economic Development Andrew Deye, Senior Director, JobsOhio, Matt Waldo, Director of Research, JobsOhio	Two senior JobsOhio officials will provide a comprehensive review of economic development and industry trends across the state.

<p>The Importance of Fleet Management to a Government's Budget</p> <p>Jeremy Baldwin, Sr. Account Executive, Enterprise Fleet Management, Matthew Whetzel, Senior Account Executive-Northern Ohio, Enterprise Fleet Management</p>	<p>In this session, we will discuss the current budgeting issues agencies have and how proactive predictive data analytics can control and even reduce costs associated with ERV & Non- ERV vehicles. Utilizing the Total Cost of Ownership concepts breaking down these costs from high level to granular annual expenses.</p>
<p>Shared Services for Small Governments</p> <p>Heidi Fought, Director of Governmental Affairs, Ohio Township Association</p>	<p>Local government entities collaborate on an array of services, including fire and police protection, sharing equipment and joint purchasing. This session will review Ohio law that allows for local government collaborations and examples of common and innovative efforts. Goals of shared services and resources available for entities that desire collaboration will be discussed, as well as negotiations and implementation.</p>
<p>Single Audit Update</p> <p>Teresa Hicks, Quality Assurance and Technical Specialist, Center for Audit Excellence Division, Ohio Auditor of State's Office</p>	<p>This session will cover recent changes related to single audit. Topics will include programs related to COVID-19 funding, revisions to the Uniform Guidance, and other items that could impact your audit.</p>
<p>Fundamentals of Debt</p> <p>Anthony E Core, Senior Attorney, Squire Patton Boggs</p>	<p>This session will cover the basics of debt issues - notes and bonds, general obligation and revenue debt, and applicable state law requirements.</p>
<p>Beyond Data + Decisions: Driving Budget Engagement in Colerain Township, OH</p> <p>Jeff Weckbach, Assistant Administrator, Colerain Township</p>	<p>Data without context is like trying to follow a map without a compass. Finance leaders are finding that they need to better highlight financial metrics to stakeholders and their communities to ensure alignment and improve their ability to progress against long-term, strategic priorities. The best teams are focusing on improving communications and providing context. Learn how Colerain Township, OH has tested multiple strategies for driving engagement between leadership, stakeholders, and the community.</p>
<p>Procurement 101: Purchase Order Fundamentals</p> <p>Jamie Nicholson, Finance Director, City of Pataskala</p>	<p>This session will go over what a purchase order is and why we use them, including the related legal requirements. In addition, it will address: the various types of purchase orders and when each should be used; fiscal policies related to purchasing and procurement that every organization should have in place; and frequent audit issues and concerns that many organizations encounter.</p>
<p>Preparing Budgets in Uncertain Times</p> <p>Danny Sklenicka, Senior Audit Manager, Plante Moran, PLLC, Brian Camiller, Partner, Plante Moran, PLLC</p>	<p>This session will discuss key requirements and best practices for preparing annual budgets, as well as best practices for the annual audit.</p>
<p>Tax Incentive and School Compensation Agreements: Evaluating Them From All Sides of the Table</p> <p>Price Finley, Partner, Bricker & Eckler, Robert F. McCarthy, Associate, Bricker & Eckler</p>	<p>This presentation will evaluate tax incentive and school compensation agreements from all of sides of the table - school district, municipality, county, township, and developer. Participants will gain knowledge of the legal guidelines, key components of such agreements, and how to evaluate the best deal for all parties.</p>
<p>Ohio Compliance Supplement Update</p> <p>Joey Jones, Chief Auditor, Ohio Auditor</p>	<p>The Auditor of State's Ohio Compliance Supplement contains certain laws and regulations which are of considerable public interest, or are of the type auditors generally consider direct and material. This session will cover the most significant edits to the 2021 Ohio Compliance Supplement.</p>

<p>Introduction to Property and Casualty Insurance</p> <p>Thomas Welch, Director - Ohio Governmental Programs, Burnham & Flower Insurance Group</p>	<p>If I am responsible for managing the property and casualty insurance program for my public entity, what do I need to know? This session will provide a broad introduction to property and casualty insurance coverage, basic risk management, claims handling and trending exposures.</p>
<p>Internal Controls in a Remote Environment</p> <p>Joe Reich, Senior Manager, Plante Moran, PLLC, Josh Louge, Manager, Plante Moran, PLLC</p>	<p>Participants will gain an understanding of appropriate internal controls, processes, and procedures for operations in a remote environment. Considerations will also be provided for documentation to retain for audits and best practices to ensure segregation of duties.</p>
<p>Understanding the Credit Rating Process</p> <p>Andrew Van Dyck Dobos, AVP-Analyst, Moody's Investor Service</p>	<p>This session will provide an overview of rating methodologies that apply to common securities issued by local governments. Will walk through the rating process from start to finish. And will discuss emerging topics that pertain to local government credit quality such as cyber security and ESG issues.</p>
<p>Understanding Property Taxes in Ohio</p> <p>David Graham, Auditor, Greene County</p>	<p>This session will address types of valuation changes and property tax levies - relativity of taxes to value - types of ballot issues.</p>
<p>Establishing Required Policies and Procedures Under Uniform Guidance</p> <p>Ken Richards, Principal, Rea & Associates, Zac Morris, CPA, MBA, Director of Government Services, Principal, Rea & Associates, Inc.</p>	<p>This session will provide the attendees with an understanding of the policies and procedures required by UG. Attendees will learn how to develop and implement the required policies and procedures and examples of common issues encountered.</p>
<p>Financing Green Projects</p> <p>Eric Prall, Investment Banker and financial advisor to municipal issuers., Hilltop Securities Inc, Reginald Staples, Jr., Partner, Dinsmore & Shohl LLP, Samuel Hill, Solar Project Developer, TMI Energy Solutions</p>	<p>This session will include a general discussion on determining economic feasibility of energy conservation and efficiency projects and renewable energy projects and financing options for such projects that are available to issuers, including, but not limited to, leasing options, bond issues, and PACE financing options. Attendees will leave this session with a broad overview of the green projects available to issuers as well the financing options available to finance such projects.</p>
<p>Common Audit Comments for Small Governments</p> <p>Adam Lesch, Senior Manager, Julian & Grube, Inc.</p>	<p>Small governments oftentimes do not understand their audit or its results. The goal of this session is to change that! We will briefly discuss how you can better understand the results of your audit, and then turn our attention to common audit comments issued against smaller governments. Not all comments are created equal, so we will focus our time on the comments we most commonly see.</p>
<p>GASB 87 – Leases</p> <p>Tracie McCreary, Chief Project Manager, Auditor of State</p>	<p>This session will provide an overview of the requirements of GASB 87 for leases, and will look at a few tips for the implementation process.</p>
<p>Don't Get Caught up S***T's Creek Without an Investment Plan</p> <p>Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group</p>	<p>This session will feature an interactive feature for the crowd as we discuss the intricacies of investing per the Ohio Revised Code and the importance of establishing an investment plan which can be adjusted to meet changing investment markets. While similar to prior year's popular format, we will be changing up the particulars of the interactive format for this year's presentation. Attendees will have the opportunity to engage bringing real-life experiences into the presentation.</p>

<p>Records Retention in a Zoom Age</p> <p>Nathan Owens, Records Manager - Constitutional Offices, Office of Ohio Attorney General Dave Yost</p>	<p>Overview of public records retention requirements in general, and the specific challenges relating to remote working, home computers, cell phones and video conferences.</p>
<p>Navigating Federal Stimulus Funds, Including the American Rescue Plan Act</p> <p>Danny Sklenicka, Senior Audit Manager, Plante Moran, PLLC, Jeffrey F. Harris, Of Counsel, Bricker & Eckler</p>	<p>Participants will gain an understanding of the federal stimulus programs, including the CARES Act and the American Rescue Plan Act. Participants will learn both the accounting and legal requirements for the use and accounting for these funds.</p>
<p>Yellow Book Revisions</p> <p>Eric J Kline, QA & Technical Specialist-Lead, Auditor of State Steve Yost</p>	<p>This session will cover revisions in the 2018 Yellow Book and how these changes will affect auditors and local governments.</p>
<p>Cyber Threats Are Everywhere...What Should You Know to Protect Yourself and Your Company?</p> <p>Brian Akers, EVP, Chief Information Security Officer, Key Bank, Susan Todaro, SVP, Senior Payments Advisor, Key Bank</p>	<p>What cybersecurity threats are targeting government organizations and best practices focused on people, process and technology that can be employed to reduce the risk of falling victim to ransomware, business email compromise and other forms of fraud?</p>
<p>Fraud Case Study</p> <p>Elizabeth Akers, Senior Forensic Audit Manager, Ohio Auditor of State</p>	<p>A detailed case study into the special investigation of the Strongsville City Schools, which resulted in the theft of more than \$60,000.</p>
<p>New Trends & Uses of Technology for Small Governments</p> <p>Tom Mitchell, President & CEO, Bonefish Systems, CLINT PELFREY, VICE PRESIDENT, BONEFISH SYSTEMS</p>	<p>Learn how small business accounting departments can leverage technology to automate tasks, document compliance actions, and create approval workflows.</p>
<p>Utility Rate Studies - What are they, how are they done, and what are they for?</p> <p>Andrew Geiser, Senior Manager, Rea & Associates, Inc.</p>	<p>Charging a correct and reasonable rate for utility services can be a tall order, even for the most sophisticated Utility departments. One tool that can assist with this is a Utility Rate Study. In this session, we'll talk about what a Utility Rate Study is, the information needed to complete one, and how they can be used to support rate adjustments that may be needed. In addition, we'll touch on how Cash Flow and its various components can impact rates and how those get addressed as a part of a study when one is completed.</p>
<p>Roles of Participants in a Debt Issuance</p> <p>Heather Vlasuk, Senior Attorney, Squire Patton Boggs, Brian Cooper, Director, Baketilly Municipal Advisors, Michelle C. Hillstrom, Managing Partner, STIFEL, Bryan Hoffman, Director of Finance, City of Cuyahoga Falls</p>	<p>Discussion of the roles and responsibilities of various participants in a debt issuance, including the Issuer, Municipal Advisor, Bond Counsel, and Underwriter.</p>

<p>Roles the Fiscal Officers Plays in Smaller Governments</p> <p>Joey Jones, Chief Auditor, Ohio Auditor, Jamie Nicholson, Finance Director, City of Pataskala, Nancy White, Fiscal Officer, Mifflin Township, Amie Lynn, Fiscal Officer, Massillon Public Library</p>	<p>Fiscal Officers in smaller governments wear many hats such as Human Resources, Information Technology, Risk Management, Purchasing, and Contracting. Participants in this session will receive guidance from the Auditor's Office and hear how current fiscal officers in smaller governments deal with the extra burdens placed on them and where they found resources and support.</p>
<p>Capital Assets: An Overview</p> <p>James Christopher McCoy, Assistant Chief Project Manager, Auditor of State's Office</p>	<p>To give those new to government finance an overview of accounting for capital assets in a government environment. The course will cover things such as asset classifications, depreciation and useful lives, construction in progress and examples of situations that attendees may encounter as part of accounting for capital assets.</p>
<p>Key Points: Economic Data for Market Participants and Public Officials</p> <p>Jordan Peters, Senior Consultant, Baker Tilly</p>	<p>An introduction to economic variables and events that impact borrowing costs, investment returns, and anticipated revenue in the public sector.</p>
<p>Building and Managing a Successful Decentralized Financial System – Case Studies</p> <p>Linda Jones, Vice President of Administration, Software Solutions Inc., Grant Halsey, Regional Manager, Software Solutions, Steven Schmidt, Director of Finance, City of Green, Mollie Gilbride, Director of Finance, City of Tallmadge</p>	<p>Departments who are provided the opportunity to take ownership of their financial well-being are better educated, more budget-conscious, and higher-functioning than those who don't. Hear from a panel of government entities about how they structured their decentralization process, empowered their departments in the budgeting and requisition process (and more) and how it impacted their organizations in a positive way.</p>
<p>Professional Conduct Beyond Reproach</p> <p>Tiffany Crosby, Director of Learning, The Ohio Society of CPAs</p>	<p>Set and manage ethical expectations in all aspects of your career while fulfilling the ABO's professional standards requirement. Improve your understanding of how societal shifts in moral and ethical behavior are changing systems, processes, and impacting decision making in business today. Integrate ethical concepts and crosschecks into your training, auditing, tax, and financial reporting procedures. This course meets the CPA license renewal requirement.</p>
<p>GASB Update</p> <p>Dean Mead, Senior Research Manager, Governmental Accounting Standards Board (GASB)</p>	<p>This session covers the GASB's most recent pronouncements, major ongoing implementation efforts by governments, and highlights of the Board's current activities.</p>
<p>Post-Issuance Compliance: Staying Out of Trouble with the SEC and IRS</p> <p>Matt Stout, Partner, Public Finance, Bricker Graydon LLP, David Tiggett, Director, KeyBanc Capital Markets</p>	<p>This presentation will take a look at the post-issuance compliance requirements with the Securities and Exchange Commission and the IRS for issuers once debt has been issued. Participants will gain a greater understanding of the guidelines and regulations imposed by both the SEC and IRS and how to stay in compliance with these guidelines and regulations.</p>
<p>Building a Successful Investment Program</p> <p>Jason Click, President Public Funds, Meeder Investment Management</p>	<p>This session will focus on the infrastructure supporting any investment program. Participants will gain an understanding of the benefit of right-sizing their investment portfolio, accounting for investments and reporting of the investment portfolio. These topics will provide foundational knowledge of how to perform these components and why they are important to the investment process.</p>

<p>Fundamentals of Debt Restructuring</p> <p>Michael Dean, Attorney, Dinsmore & Shohl LLP, Mark Miller, Director, Baker Tilly Municipal Advisors, LLC, Tom Ricchiuto, Manager, Baker Tilly Municipal Advisors, LLC</p>	<p>The session will be an introduction to restructuring outstanding debt obligations in order to generate cash flow and budget relief for entities experiencing financial pressure, and will highlight the differences between issuing tax-exempt and taxable debt for such purposes. Learning objectives include understanding when restructuring may be necessary or beneficial and steps to take if needed.</p>
<p>Water and Sewer Construction Financing and Refinancing with Ohio Water Development Authority</p> <p>Ken Heigel, Executive Director, Ohio Water Development Authority, Todd Skruck, Chief Fiscal Officer, Ohio Water Development Authority</p>	<p>Ohio Water Development Authority (OWDA) will provide an overview of their water and sewer construction financing program and how their program compares to other sources of financing. In addition, OWDA will introduce you to their newest program that can refinance your water and sewer bonds and loans.</p>