

Ohio GFOA 35th Annual Conference and Membership Meeting

Course Description Quick Guide

Course Name	Course Description
Budgeting 101 Jamie Nicholson, Finance Director, City of Pataskala	Participants will learn about the legal requirements for establishing a budget as well as the 'how to' develop a successful budget. It will also address long-term financial planning including revenue and expense forecasting. Participants will also learn a number of 'tips and tricks' to preparing and managing operations against the approved budget.
Independence Standard & Affiliate Independence Keith Szymanski, Senior Audit Manager, Plante Moran, PLLC, Josh Louge, Manager, Plante Moran, PLLC	Participants will learn about the Yellow Book independence rules and what questions auditors will be asking with regard to independence.
Bond Disclosure: Why is it Necessary and What Does it Cover? Allison Binkley, Partner, Squire Patton Boggs LLP, Josh Grossman, Associate, Dinsmore & Shohl LLP	This session will discuss the various aspects of primary disclosure including what information should be included and risks to consider, as well as continuing disclosure obligations after the issuance of the bonds. It will also touch on applicable securities laws.
Using the Hinkle System Ashley Perry, Quality Assurance and Technical Specialist, Auditor of State	This session will walk through the process of completing the annual Hinkle Filing Requirement and address frequently asked questions.
ARPA Roundtable Stacie Massey, State Accounting Manager 3, Ohio Office of Budget and Management, Jamie Nicholson, Finance Director, City of Pataskala, Brian Mosier, Principal, Clark, Schaefer, Hackett & Co., Andrea Weaver, Auditor, Union County	This session will be an interactive panel discussion on the recipient experiences with the State and Local Fiscal Recovery Funds. Panel participants will provide their experiences with managing the funds, strategic planning on the use of the funds, how to incorporate community involvement and equity, handling grant compliance, and managing the reporting requirements.
Economic Development Anthony E Core, Senior Attorney, Squire Patton Boggs, Russell Balthis, Senior Attorney, Squire Patton Boggs	The session will focus on the many economic development tools and strategies that local governments can utilize in their communities, including tax increment financings, community reinvestment areas, new community authorities and special improvement districts.
Operational Best Practices Brian Camiller, Partner, Plante Moran, PLLC	We will discuss a variety of best practices for a local unit of government's finance department, including bank recs, audit prep, budget development, technology, time management, and career development.
GASB 87 - Leases Tracie McCreary, Chief Project Manager, Auditor of State	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>Investment Quiz Bowl Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group, Jennifer C. Trowbridge, CFA, Managing Principal & Portfolio Manager, RedTree Investment Group</p>	<p>Utilizing a quiz bowl style, we will have two teams of Finance Officers competing against each other to answer questions to earn points. Topics covered will include, but are not limited to, allowable investments under Ohio Revised Code Chapter 135, economic indicators, best practices for entities with respect to governing board communication related to investments, investment policy statements, case studies, cash flows and other relevant topics. After each round, we will take the opportunity to explain in more detail nuances of the questions and answers as appropriate. There will also be opportunities for the broader audience to participate as well.</p>
<p>Going Green: Budgets, Cash Flow, How to Implement This Initiative - It'll Be Electrifying! Jeremy Baldwin, Sr. Account Executive, Enterprise Fleet Management</p>	<p>We will be discussing all things Green Vehicle and answering these questions: What is this going to cost us? How do I budget for these? Where does this initiative fit in my agency? Where do I start? And, where do I turn for questions and resources?</p>
<p>Investing for a Small Government Jim McCourt, Portfolio Manager, Meeder Investment Management</p>	<p>Now that interest rates have increased and you finally have excess funds, what do you need to know to properly invest the funds? The underlying principles of investing public funds apply whether your portfolio is less than \$3 million or greater than \$50 million. This session will cover cash flow analysis, assessing various investment options and the current interest rate environment.</p>
<p>OCBOA Statements/Chart of Accounts David B. Thompson, CPA, Assistant Chief, Local Government Services, Ohio Auditor of State</p>	<p>Discussing the requirements for OCBOA statements and conversations around chart of accounts for different entities.</p>
<p>Leveraging New Technology In Treasury Management To Gain Control Carla Wilson, Treasury Management Product Group Manager, The Huntington National Bank, Evan Davis, Treasury Management Payables Segment Manager, The Huntington National Bank</p>	<p>Presentation covering what new tools, trends, and technology is available in treasury management, to assist organizations in streamlining operations, gaining efficiencies, and safeguarding assets.</p>
<p>OPERS Employer Update Sarah Carr, Compliance Specialist, OPERS</p>	<p>Re-employment after retirement - What are the employer's responsibilities and obligations when employing a retiree? Employers will learn the required documentation, proper reporting procedures, and potential liabilities for failure to report re-employed retirees properly.</p>
<p>How to Locate a Grant Brian Jones, Executive Director, Office of School Finance, Ohio Department of Education</p>	<p>This session will show participants how to search for a grant, for the their entity.</p>
<p>Ohio Compliance Supplement Joey Jones, Chief Auditor, Ohio Auditor</p>	<p>In this presentation, we will discuss recent changes in Ohio Legislation. Listeners will develop an understanding in how those changes may impact their financial statements, and/or how the audit procedures may changes as a result.</p>
<p>What is Duration Risk and How Can You Manage It? A Lesson in Liquidity. Alex DeRosa, Relationship Specialist, three+one</p>	<p>Government finance officers are given the responsibility of protecting and managing taxpayer dollars. This presentation will share how liquidity data can be used to manage cash effectively and address associated “risks” brought on by a changing economic environment.</p>

<p>Union Negotiations in the Current Economic Landscape Jonathan Downes, Attorney, Zashin & Rich</p>	<p>Economic conditions and the environment for employee and union demands does not have recent comparison. This session will address strategies for and responses to the proposals and issues raised by unions and employees. This is about more than money - and those issues and cost impact will be presented.</p>
<p>Economic Update David Tiggett, Director, KeyBanc Capital Markets, Charles Wise, Vice President - Public Sector Group, KeyBanc Capital Markets, Inc.</p>	<p>Update on general market conditions and economy and the impact on municipal issuers.</p>
<p>Cyber Security & Insurance: One Does Not Exist Without the Other Janie Geis, CPIA, Wichert Insurance, Aly Larson, Principal, Wichert Insurance</p>	<p>This session will provide a brief overview of the current Cyber Market. Buying Cyber Insurance is not as easy as it once was. Learn ways in which your entity can better prepare for the rapidly changing underwriting guidelines and insurance carrier capacities.</p>
<p>City of Nelsonville: Where a Ghost Can Earn a Living Matthew Klapheke , Senior Forensic Audit Manager , Ohio Auditor of State Keith Faber</p>	<p>This presentation will cover a fraud case study. The following items will be discussed: progression of the special audit and investigation conducted by the Auditor of State's Special Investigation Unit; different fraud schemes perpetrated; and the outcomes of the criminal proceedings.</p>
<p>Applying Best Practices When Making Investment Decisions Jamie Nicholson, Finance Director, City of Pataskala, Scott Gruber, Client Portfolio Manager, Meeder Investment Management, Jim Bell, Director of Finance , City of Huber Heights</p>	<p>This session will provide practical examples of best practices to apply when making investment decisions. Topics will include setting interest rate expectations, identifying and comparing investment opportunities, and factors to consider when constructing your entity's investment portfolio.</p>
<p>Protect Your Accounts: Tools, Red-Flags, Best Practices, and Real-Life Examples of What Can Go Wrong Robin Triplett, Senior Vice President, Huntington National Bank, Michelle Tucker, VP, Security Outreach Manager, Hunting Security Communications & Outreach</p>	<p>This session will identify what banking tools are used to prevent fraud, some of the red flags and warning signs to look for that signal fraud attempts, and some other best practices and internal controls that can be implemented. Furthermore, provide some real-life examples we've seen and how could the tools and best practices discussed have helped.</p>
<p>What Your Auditors Are Looking For Brian Mosier, Principal, Clark, Schaefer, Hackett & Co., Rachela Jenkins, Manager, Clark Schaefer Hackett, Kimberly Price, Staff II, Clark Schaefer Hackett</p>	<p>Attendees will better understand the scope of an audit, purpose of tests performed, and the best ways to prepare for audits.</p>
<p>S&P Global Credit Rating Trends and Hot Topics in Ohio Ben Gallovic, Associate in the U.S. Public Finance Group, S&P Global Ratings</p>	<p>We will discuss current credit trends and hot topics in Ohio from a rating agency perspective, as well as compare Ohio's rating portfolio to the rest of the nation.</p>

Federal Procurement - Lessons Learned Adam Lesch, Senior Manager, Julian & Grube, Inc.	<p>With the influx of federal dollars, many local governments are navigating federal procurement requirements for the first time. We will dive into the common mistakes made during the procurement process and how to avoid these pitfalls. Airtight documentation is key, so we will discuss what you can do to ensure your procurement support is up to par, and passes audit.</p>
Asset Accountability - Control, Financial Reporting, Risk Mitigation & Audit Compliance Greg Sheahan, President, HCA Asset Management	<p>This session will discuss governmental asset cost segregation, reporting, and inventory reviews. Furthermore, will cover accurate insurance replacement cost to mitigate risk and exposure, as well as best practice solutions for audit compliance.</p>
What Do Bond Investors Want? Environmental, Social & Governance Josh Grossman, Associate, Dinsmore & Shohl LLP, Melissa Santiago, Associate, Dinsmore & Shohl LLP	<p>This session will provide an overview of Environmental, Social, and Governance (ESG) bond issues, as well as their potential appeal to investors and certain risks involved with an ESG designation.</p>
The Ohio Ethics Law 2022: Watching Our Step! Susan Willeke, Education & Communications Administrator, Ohio Ethics Commission	<p>This high-energy interactive session provides timely information regarding the Ohio Ethics Commission and about restrictions in the Ohio Ethics Law and related statutes that pertain to all public-sector employees and private sector parties who are regulated or do business with public offices. With relevant examples and references to past ethics investigations, attendees will be well-equipped to better understand and comply with the Ohio Ethics Law.</p>
Subrecipient Monitoring Larry Weeks, CPA, Shareholder, Clark, Schaefer, Hackett, Cody Mitchell, Senior, Clark Schaefer Hackett, Amr Elaskary, Manager, Clark Schaefer Hackett	<p>Attendees will better understand the requirements associated with providing subawards under a federal grant and develop tools and best practices for subrecipient monitoring.</p>
Pricing Day Fundamentals Brian Cooper, Director, Baketilly Municipal Advisors	<p>This session will explore topics that issuers should consider during the negotiated and competitive sales process. Topics covered will include general market updates, call option analysis, yield curve analysis and market comparable issues, developing per-marketing scales, managing the syndicate and pricing day activities.</p>
Cyber Security: Risk Within Local Governments Shawn Richardson, Principal, Director, Rea & Associates, Inc.	<p>With nearly half of all ransomware attacks targeting local governments, one would hope there would be a coordinated push toward enhancing cyber preparedness, but recent studies have indicated that while the risks remain high, the appetite and budgets to mitigate them are lacking.</p>
Emerging Trends in Technology Tom Mitchell, President & CEO, Bonefish Systems, Taylor Adrian, Regional Sales Manager, Bonefish Systems	<p>Technology is ever changing and can reinvent how we engage and work. It is important to keep up with the latest trends and how they can help protect your organization. Join us to learn how to leverage your data and AI pattern recognition to highlight transaction anomalies that can help prevent fraud and honest mistakes.</p>
Transforming Your Budget Process Scott Coble, Director of Solutions Engineering, OpenGov	<p>Without a doubt, the COVID-19 Pandemic shone a bright light on the value of and need for high-quality government services and the ability to easily and accurately plan and re-plan budgets. Top governments nationwide were able to quickly pivot and adapt to meeting the public health emergency and the financial fallout by having highly efficient processes and nimble and powerful technology to help anticipate, plan for, and communicate changes to available resources and impacts to services. In this session, Scott Coble, former Budget Manager for Montgomery County MD and current Solutions Engineer Director for OpenGov, will describe how process improvements, organizational change and modern technology can help facilitate agile public administration and foster informed engagement among the residents and businesses our governments serve.</p>

<p>Evolution of the Federal Reserve</p> <p>Jim McCourt, Portfolio Manager, Meeder Investment Management, Scott Gruber, Client Portfolio Manager, Meeder Investment Management</p>	<p>The Federal Reserve's swift response to COVID-19 demonstrated their ability to effectively use monetary policy tools to prevent a health care crisis from evolving into a financial crisis. We will look back to the formation of the Federal Reserve and past actions to gain perspective on the current Federal Reserve to help determine whether this time is different and what this may mean for your investment portfolio.</p>
<p>The Value of Values for Accountants</p> <p>Paul Fiorelli, Professor, Business Law/Co-Director , Xavier University</p>	<p>This entertaining and engaging session will focus on the ethical challenges accountants face in their daily lives. Using case studies "ripped from the headlines" participants will gain a better appreciation for how to combat fraud and other misconduct. Appropriate for audiences with CPAs, Accountants, and Finance Professionals. This session fulfills the Accountancy Board of Ohio's (ABO) three- credit hour professional standard requirement per reporting cycle.</p>
<p>GASB Update</p> <p>Scott Reeser, CPA, Supervising Project Manager, GASB</p>	<p>This session will dive into the latest GASB pronouncement becoming effective including Statement No. 87, Leases. Plus the issues GASB is considering on its current technical agenda will be discussed.</p>
<p>Discovering More Effective Team Communication With DiSC</p> <p>Steve Edwards, Independent Coach and Consultant, n/a</p>	<p>With all the changes our world and work environment has experienced over the last few years, the need for effective communication is even more important. The DiSC model provides a common language that people can use to better understand themselves and to adapt their behaviors with others, within a work team, in a leadership position, or other relationships. In this interactive session, participants will: Identify their own DiSC Style; Assess what motivates them; Gain a better understanding of how they respond to conflict; Be able to improve working relationships by recognizing the communication needs of others; Gain insight to manage more effectively by understanding the style and priorities of employees and team members; and Learn how to adapt to the style of others, ultimately improving engagement, collaboration, and the overall quality of the workplace.</p>
<p>Basics of Debt</p> <p>Jackie Lewis, Associate, Bricker & Eckler LLP</p>	<p>This presentation will look at the basic fundamentals of debt issuance for governmental entities start to finish, including documentation, issuance, federal tax law, and federal securities law compliance.</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, sewer and storm water construction loan program; their brownfield remediation loan program, and their water and sewer refinance loan program.</p>