

## Public Finance Officers Training Program

### Course Description Quick Guide

Course Name	Course Description
<b>Practical controls for securing digital financial systems &amp; Risk Management</b> Nick Artman, President Addo Solutions, Addo Solutions, John Grillo, Producer, SeibertKeck Insurance Partners	We will look at some very practical digital controls that you can put into place to help secure your financial systems, whether old or new, in order to enhance your internal controls and subsequently help to prevent fraud.
<b>Capital Financing Update 2022</b> Michael G. Sudsina, Managing Partner, Sudsina & Associates, LLC, Michael Prcela, Senior Vice President - Public Finance, Sudsina & Associates, Greg Van Wagnen, Senior Advisor, Sudsina & Associates, LLC, Michael Spafford, Advisor, Sudsina & Associates	Participants will be presented with information regarding how to leverage debt resources to meet a variety of capital planning objectives. They will also receive an update on current conditions in the bond market and how they should prepare to effectively enter the market with a debt issue. Participants should gain insights regarding matching capital planning efforts debt resources in order to take efforts from the drawing board to reality. They will also gain an understanding of the unique conditions that currently exist in the US public finance market and how they should work with their service providers to ensure the most advantageous debt offerings for their public entity.
<b>Financial Reporting</b> Chad Welty, Principal, Rea & Associates, Inc., Mindee Johnson, CPA, Senior Manager, Rea & Associates, Inc.	Participants will walk away with an understanding of the different accounting basis of accounting that can be reported on. In addition, participants will learn about some of the key concepts within each basis of accounting. Finally, we will cover some best practices and common deficiencies in financial reporting along with detailed examples of some of the more challenging areas of financial reporting.
<b>State Laws and Regulations – Alphabet Soup</b> Rebecca C. Princehorn, Esq., Partner, Bricker & Eckler LLP, Robert F. McCarthy, Associate, Bricker & Eckler, Tess G. Tannehill, Esquire, Associate, Bricker & Eckler, LLP	Participants will be updated on recent AOS guidance (levy/bond campaigns); BOR (changes in process); BTA (major pipeline valuation appeals); and CRA/EZ/TIF (changes in economic development incentives). Participants will understand a variety of state law changes that permeate their responsibilities in revenue management and financial reporting.
<b>Governmental Financial Reporting</b> Alyssa Kerker, Adjunct Professor, Franciscan University of Steubenville	Attendees will gain an understanding of the updated and revised GASB Statements, their phase in dates and implementation. This session will outline the framework of governmental financial statements as well as notes to the financial statements. We will discuss the preparation of each statement and the requirements for each fund. New and/or updated GASB statements will be reviewed in detail. Future GASB updates that are in progress will be addressed to allow ample time to plan for projected changes.
<b>HR Best Practices</b> Andrew Esposito, Manager of Client Development, Clemans, Nelson & Assoc. Inc., Amanda Riess, Account Manager, Clemans, Nelson and Assoc., Inc.	If there is one certainty, it is that the workplace of tomorrow will be different than that of today's. Your best practices from two years ago may feel like they were implemented a decade ago. This session will go over what current practices need to be implemented, revised, and/or thrown out to adapt to today's working environment for non-bargaining and bargaining employees.
<b>Hot Topics in Human Resources</b> Andrew Esposito, Manager of Client Development, Clemans, Nelson & Assoc. Inc., Amanda Riess, Account Manager, Clemans, Nelson and Assoc., Inc.	This session will address current trends in the world of human resources, such as the effects of COVID on the workplace, managing remote workers, and recruiting the new generation, among other topics of interest for employers.

<p><b>Treasury Management Solutions and Fraud Prevention</b></p> <p>Jarrold Long, CTP SVP, Treasury Management Leader, Westfield Bank, Chris Anzevino, VP Public Funds Relationship Manager, Westfield Bank, FSB</p>	<p>Topics: -Introduction to cash management -Cash management services-Cash maximizing technologies - Evaluating financial institutionsCollateral review Ohio Pooled Collateral Fund FHLB ICS / CDARS-Account Analysis Statement Review -E-commerce-Collection of taxes-Fraud PreventionSecurityDual controlCyber risk</p>
<p><b>Revenue Collections - maintaining a successful collection program</b></p> <p>Sara Costanzo (Donnersbach), Attorney/Shareholder, Weltman, Weinberg &amp; Reis, Co. LPA</p>	<p>The course will cover the criteria necessary to maintain a successful collection program for municipal debts, ranging from unpaid taxes to unpaid utilities and miscellaneous charges. The course will outline steps to take when addressing delinquencies, as well as remedies available for non-payment. The course will address civil and criminal remedies, as well as options that can be addressed outside the parameters of a court.</p> <p>This course will enhance the participant's background and working knowledge in areas of Revenue Collection, as well as some Ethics. The timely recognition of non-paying accounts and properly handling of those improves the financial condition of the municipality, and further sets parameters for cash application and payment plans that require ethical and equal treatment of residents and prior residents/obligors. • Attendees will be able to establish internal guidelines to handling accounts receivable; including time lines and appropriate actions to take at certain intervals;• Attendees will identify sound collection techniques to address non-payers; and• Attendees will develop an understanding of the legal process as an option in handling non-payers.</p>
<p><b>Funds, Fund Transfers, Restrictions on Expenditures; Certificates and Disposal of Public Property</b></p> <p>Mark Altier, Legal Counsel, Legal Counsel to Governmental Agencies</p>	<p>The course will give a general overview of the creation of required and elective funds, permissible uses of fund deposits, permissible fund transfers and mechanisms for the same; and fiscal officers' certificates as to the availability of funds for use and expenditure.</p> <p>The course will provide a broad overview of the requirements of contracting imposed by statute on local governments, and the procedures which local governments may utilize to dispose of unneeded, unusable, or unneeded public property.</p> <p>The goals of the course will be to provide the attendees with further familiarity with certain facets of statutory law with which they deal on a regular basis, and enhance their confidence in their understanding of relevant legal requirements. The matters which will be covered are essential requirements related to basic functions of public treasurers which relate to the creation of funds, restrictions on deposits and expenditures from various funds, permissible transfers between and among funds, dissolution and disbursements as to funds, and the legally allowed disposition of public property. All of these matters are vitally important to the functions of a public treasurer and failure to comply fully with the legal requirements creates a situation of significant peril to the public treasurer and to the public entity which he or she serves. The presenter has gained insight both as an attorney representing local governmental entities, and as counsel for the Ohio Auditor of State.</p>