



**34th Annual Conference & Membership Meeting
September 22-24, 2021
Hilton Cincinnati Netherland Plaza
35 W. 5th Street | Cincinnati, OH 45202**

Wednesday, September 22, 2021

9:00 – 10:00 AM

General Session: **Blaze Your Brain: How to Turn Negative Thoughts into Positivity, More Action and Bigger Results**

To keep up with the evolving world around you, you can't keep thinking the same way you've always thought. In this presentation, explore the mindset that keeps you embracing change and better leading. You have 60,000 thoughts a day, and research shows 80% are negative. With uncertainty, the unknown, and change thrust upon you, these thoughts come in the form of doubt, worry, and stress and are linked to a poor attitude, an increase in errors, and declining leadership. The right mindset, however, will help you communicate more effectively, solve problems faster, and improve team engagement. Jessica guides you through her five-step process to identify your exact negative thoughts and turn them into actions that will change how you work, lead, and live. In today's changing economy, it's imperative to know how to change your thoughts, change your outcomes and fire up your power within.

Speaker: **Jessica Rector**, Burnout and Mind Wellness Expert | Keynote Speaker | #1 Best-Selling Author

10:10 – 11:10 AM

Session 1: **Investments for Small Government (CPIM, ECP, FIA)**

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.

Speakers: **Stephen Cicak**, Auditor, City of Reynoldsburg; **Jennifer Johns**, Finance Director, City of Miamisburg; **Bill Logan**, Finance Director, City of Avon

Session 2: **Public Payroll: Tips and Traps to Avoid (CPIM, FIA)**

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.

Speakers: **Robert Dolan**, Assistant Director – Finance/Deputy Fiscal Officer, Cuyahoga County Public Library; **Jamie Nicholson**, Finance Director, City of Pataskala; **Nancy White**, Township Administrator, Mifflin Township

Session 3: **Buzz Around Integrated Payables (CPIM, FIA)**

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.

Speakers: **Peggy Bronson**, Senior Commercial Product Specialist, Treasury Management, The Huntington National Bank; **Gail McCreight**, Vice President, Commercial Card Support Specialist, The Huntington National Bank

Session 4: **Tips for Sharing Your Financial Stories with Your Board (CPIM, FIA)**

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.

Speaker: **Alex DeRosa**, Relationship Specialist, three+one

11:10 AM – 12:10 PM

Session 1: **Segregation of Duties in Small Governments (CPIM, ECP, FIA)**

How can effective monitoring controls be used to overcome the inability to properly segregate accounting controls within small governmental entities.

Speaker: **Larry Weeks**, Shareholder, Clark Schaefer Hackett & Co.

Session 2: **Uniform Guidance and Cares Act (CPIM, ECP, FIA)**

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.

Speaker: **Chad Gorfido**, Principal, Rea & Associates, Inc.

Session 3: **Key Issues Impacting Economic Development (CPIM, CLE, FIA)**

Two senior JobsOhio officials will provide a comprehensive review of economic development and industry trends across the state.

Speakers: **Andrew Deye**, Vice President, Strategy, JobsOhio; **Matt Waldo**, Director of Research, JobsOhio

Session 4: **The Importance of Fleet Management to a Government's Budget (CPIM, FIA)**

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.

Speakers: **Jeremy Baldwin**, Senior Account Executive-Central/Southern Ohio, Enterprise Fleet Management; **Matthew Whetzel**, Senior Account Executive-Northern Ohio, Enterprise Fleet Management

1:55-2:55 PM

Session 1: **Shared Services for Small Governments (CPIM, ECP, FIA)**

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.

Speaker: **Heidi Fought**, Executive Director, Ohio Township Association

Session 2: **Single Audit Update (CPIM, ECP, FIA)**

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.

Speaker: **Teresa Hicks**, Quality Assurance and Technical Specialist - Center for Audit Excellence Division, Auditor of State of Ohio

Session 3: **Fundamentals of Debt (CPIM, ECP, CLE, FIA)**

This session will cover the basics of debt issues - notes and bonds, general obligation and revenue debt, and applicable state law requirements.

Speaker: **Tony Core**, Senior Attorney, Squire Patton Boggs (US) LLP

Session 4: **Beyond Data + Decisions: Driving Budget Engagement in Colerain Township, OH (CPIM, FIA)**

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.

Speakers: **Jeff Weckbach**, Assistant Administrator, Colerain Township; **Mark Welch**, Senior Solutions Engineer, OpenGov

3:05-4:05 PM

Session 1: **Procurement 101: Purchase Order Fundamentals (CPIM, ECP, FIA)**

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.

Speaker: **Jamie Nicholson**, Finance Director, City of Pataskala

Session 2: **Preparing Budgets in Uncertain Times (CPIM, ECP, FIA)**

This session will discuss key requirements and best practices for preparing annual budgets, as well as best practices for the annual audit.

Speakers: **Brian Camiller**, Partner, Plante Moran, PLLC; **Danny Sklenicka**, Senior Manager | Assurance, Plante Moran, PLLC

Session 3: **Tax Incentive and School Compensation Agreements: Evaluating Them From All Sides of the Table (CPIM, CLE, FIA)**

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.

Speakers: **Price Finley**, Partner, Bricker & Eckler LLP; **Rob McCarthy**, Partner, Bricker & Eckler LLP

Session 4: **Ohio Compliance Supplement Update (CPIM, FIA)**

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.

Speaker: **Joey Jones**, Chief Auditor, East Region, Auditor of State of Ohio

4:05 – 5:05 PM

Session 1: **Introduction to Property and Casualty Insurance (CPIM, ECP, CLE, FIA)**

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.

Speaker: **Thomas Welsh**, Director - Ohio Governmental Programs, Burnham & Flower Insurance Group

Session 2: **Internal Controls in a Remote Environment (CPIM, FIA)**

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.

Speakers: **Joe Reich**, Senior Manager, Plante Moran, PLLC; **Josh Louge**, Manager, Plante Moran, PLLC

Session 3: **Understanding the Credit Rating Process (CPIM, ECP, CLE, FIA)**

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.

Speaker: **Rachel Cortez**, Associate Managing Director-Public Finance Group, Moody's

Session 4: **HR Hot Topics (CLE)**

This session will cover today's HR issues during COVID-19 and after.

Speaker: **Andrew Esposito**, Shareholder/Manager of Client Development, Clemans Nelson Associates, Inc.

Thursday, September 23, 2021

9:00 – 10:00 AM

General Session: **Diversity, Equity, and Inclusion: Moving Forward Together (CLE)**

Diversity, equity, and inclusion when done well are competitive advantages for any organization. It can greatly improve your organizational performance. It is the bridge between employee engagements, customer experience and community impact for increased business outcomes. How do we move forward together to have positive experiences for all? This session will provide you with a greater understanding of 1) the difference between diversity, equity, and inclusion, 2) strategies for leveraging diversity and inclusion to increase employee engagement, improve client experience and improve brand reputation, and 3) three actions leaders can take to move the conversation forward with alignment of actions and words.

Speaker: **Jeanetta Darno**, Founder & Certified Coach, Strategic HR Advisors

10:10 – 11:10 AM

Session 1: **Understanding Property Taxes in Ohio (CPIM, ECP, CLE, FIA)**

This session will address types of valuation changes and property tax levies - relativity of taxes to value - types of ballot issues.

Speaker: **David Graham**, Auditor, Greene County

Session 2: **Establishing Required Policies and Procedures Under Uniform Guidance (CPIM, FIA)**

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.

Speakers: **Ken Richards**, Principal, Rea & Associates, Inc.; **Zac Morris**, Director, Rea & Associates, Inc.

Session 3: **Financing Green Projects (CPIM, CLE, FIA)**

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.

Speakers: **Eric Prall**, Managing Director, Hilltop Securities, Inc.; **Reginald Staples, Jr.**, Partner, Dinsmore & Shohl LLP; **Sam Hill**, Solar Project Developer, TMI Energy Solutions

Session 4: **Diversity, Equity, and Inclusion: Moving Forward Together, continued (CLE)**

An interactive dialogue of learning that builds on the opening general session.

Speaker: **Jeanetta Darno**, Founder & Certified Coach, Strategic HR Advisors

11:40 – 12:40 PM

Session 1: **Common Audit Comments for Small Governments (CPIM, ECP, FIA)**

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.

Speaker: **Adam Lesch**, Partner, Julian & Grube, Inc.

Session 2: **GASB 87 – Leases** (CPIM, FIA)

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.

Speaker: **Denise R. Wiethe, CGFM**, Assistant Chief of Local Government Services (LGS), Auditor of State of Ohio

Session 3: **Don't Get Caught up S***T's Creek Without an Investment Plan** (CPIM, ECP, FIA)

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.

Speaker: **Ryan Nelson**, Co-Founder and Portfolio Manager, RedTree Investment Group

Session 4: **Records Retention in a Zoom Age** (CPIM, ECP, CLE, FIA)

Overview of public records retention requirements in general, and the specific challenges relating to remote working, home computers, cell phones and video conferences.

Speaker: **Nathan Owens**, Records Manager - Constitutional Offices, Office of Ohio Attorney General Dave Yost

1:50 – 2:50 PM

Session 1: **Navigating Federal Stimulus Funds, Including the American Rescue Plan Act** (CPIM, CLE, FIA)

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.

Speakers: **Danny Sklenicka**, Senior Manager | Assurance, Plante Moran, PLLC; **Jeffry Harris**, Of Counsel, Bricker & Eckler LLP

Session 2: **Yellow Book Revisions** (CPIM, ECP, FIA)

This session will cover revisions in the 2018 Yellow Book and how these changes will affect auditors and local governments.

Speaker: **Eric Kline**, Quality Assurance and Technical Specialist – Lead, Auditor of State of Ohio

Session 3: **Cyber Threats Are Everywhere...What Should You Know to Protect Yourself and Your Company?** (CPIM, FIA)

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?

Speakers: **Brian Akers**, EVP, Chief Information Security Officer, Key Bank; **Susan Todaro**, SVP, Senior Payments Advisor, Key Bank

Session 4: **Fraud Case Study** (CPIM, FIA)

A detailed case study into the special investigation of the Strongsville City Schools, which resulted in the theft of more than \$60,000.

Speaker: **Elizabeth Akers**, Senior Forensic Audit Manager, Auditor of State of Ohio

2:50 – 3:50 PM

Session 1: **New Trends & Uses of Technology for Small Governments** (CPIM, ECP, FIA)

Learn how small business accounting departments can leverage technology to automate tasks, document compliance actions, and create approval workflows.

Speakers: **Tom Mitchell**, Founder and President, Bonefish Systems; **Clint Pelfrey**, Vice President, Bonefish Systems

Session 2: **Utility Rate Studies - What are they, how are they done, and what are they for?** (CPIM, FIA)

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.

Speaker: **Andrew Geiser**, Senior Manager, Rea & Associates, Inc.

Session 3: **Roles of Participants in a Debt Issuance** (CPIM, ECP, CLE, FIA)

Discussion of the roles and responsibilities of various participants in a debt issuance, including the Issuer, Municipal Advisor, Bond Counsel, and Underwriter.

Speakers: **Heather Baldwin Vlasuk**, Senior Attorney, Squire Patton Boggs (US) LLP; **Brian Cooper**, Director, Baker Tilly Municipal Advisors, LLC; **Michelle Hillstrom**, Managing Director, Stifel; **Bryan Hoffman**, Finance Director, City of Cuyahoga Falls

Session 4: **Cyber Security: Real Life Examples, Mitigation, and Other Threats** (CPIM, CLE, FIA)

This session will review recent examples of cyber threats, mitigation strategies, and other pertinent information regarding the cyber security landscape.

Speaker: **David Kessler**, Head of Data and Information Risk, United States, Norton Rose Fulbright LLP

4:20 – 5:20 PM

Session 1: Roles the Fiscal Officers Plays in Smaller Governments (CPIM, ECP, FIA)

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.

Speakers: **Joey Jones**, Chief Auditor, East Region, Auditor of State of Ohio; **Amie Lynn**, Fiscal Officer, Massillon Public Library; **Jamie Nicholson**, Finance Director, City of Pataskala; **Nancy White**, Township Administrator, Mifflin Township

Session 2: Capital Assets: An Overview (CPIM, ECP, FIA)

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.

Speaker: **James Christopher (Chris) McCoy**, Assistant Chief Project Manager, Auditor of State of Ohio

Session 3: Key Points: Economic Data for Market Participants and Public Officials (CPIM, FIA)

An introduction to economic variables and events that impact borrowing costs, investment returns, and anticipated revenue in the public sector.

Speaker: **Jordan Peters**, Manager, Baker Tilly Municipal Advisors, LLC

Session 4: Building and Managing a Successful Decentralized Financial System – Case Studies (CPIM, FIA)

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.

Speakers: **Grant Halsey**, Regional Manager, Software Solutions; **Linda Jones**, Vice President of Administration, Software Solutions; **Tom Spetnagel**, County Auditor, Ross County; **Steven Schmidt**, Director of Finance, City of Green; **Mollie Gilbride**, Director of Finance, City of Tallmadge; **Jim Crandall**, CFO/Treasurer, Muskingum Watershed Conservancy District

Friday, September 24, 2021

9:00 AM – 12:00 PM

Session 1: Professional Conduct Beyond Reproach (CPIM, FIA)

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.

Speaker: **Tiffany Crosby**, Chief Learning Officer, The Ohio Society of CPAs

Session 2: GASB Update (CPIM, FIA)

This session covers the GASB's most recent pronouncements, major ongoing implementation efforts by governments, and highlights of the Board's current activities.

Speaker: **Dean Mead**, Senior Research Manager, GASB

9:00 – 10:00 AM

Session 3: Post-Issuance Compliance: Staying Out of Trouble with the SEC and IRS (CPIM, CLE, FIA)

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.

Speakers: **Matt Stout**, Partner, Bricker & Eckler LLP; **David Tiggett**, Director, KeyBanc Capital Markets

Session 4: Realize the Value of T.E.A.M.

As finance leaders, we all know our role in leading our teams to success with the numbers. However, those we lead are not numbers, they are people. Do I understand the value of the people on my team? Can I tap into their expertise so they shine? In this active, fast-paced session, you will learn the value of T.E.A.M. We will establish a Trust, learn how to give Energy to our team, lay out what Accountability really is and finally see how our Mission and the team Mission align.

Speaker: **Sean Olson**, CEO and Co-Founder, Renogize Professional Coaching

10:00 – 11:00 AM

Session 3: **Building a Successful Investment Program (CPIM, FIA)**

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.

Speaker: **Jason Click**, President, Meeder Public Funds

Session 4: **Trends in Healthcare and Cost Control Strategies**

This session will take a deep dive into the Trends of healthcare costs and solutions to help mitigate those trends.

Speakers: **Cyndie Schepis**, Executive Vice President, OH Public Sector – Team Lead, Gallagher; **Alex Kreibich**, Actuary and Managing Director of Analytics Consulting, Gallagher

11:00 AM – 12:00 PM

Session 3: **Fundamentals of Debt Restructuring (CPIM, CLE, FIA)**

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.

Speakers: **Michael Dean**, Attorney, Dinsmore & Shohl LLP; **Mark Miller**, Director, Baker Tilly Municipal Advisors, LLC; **Tom Ricchiuto**, Manager, Baker Tilly Municipal Advisors, LLC

Session 4: **Water and Sewer Construction Financing and Refinancing with Ohio Water Development Authority (CPIM, CLE, FIA)**

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.

Speaker: **Ken J. Heigel, P.E.**, OWDA and **Todd Skruck, CPA**, Chief Financial Officer, OWDA

Acronyms/Accreditations

Ohio GFOA's 34th Annual Conference & Membership Meeting will provide up to 19 CPE hours in category AA.

(ECP) – Early Career Professional tailored courses

Approval pending for the following:

(CPIM) - Ohio Treasurer of State's Center for Public Investment Management

(CLE) – Supreme Court of Ohio Commission on Continuing Legal Education

(FIA) – AOS Fiscal Integrity Act