



36th Annual Conference & Membership Meeting
October 11-13, 2023
Hilton Cleveland Downtown
100 Lakeside Ave E | Cleveland, OH 44114

Wednesday, October 11, 2023

9:00-10:00 AM

General Session: **Genius Jam**

Working in this new normal requires you to step into your Zone of Genius, to be mentally prepared to design the future, and develop new ways that foster collaboration, culture, creativity, and commitment to working on something much bigger than yourself. In this session, you will learn how to find your north star, step boldly into your personal zone of genius to achieve peak performance, pivot your mindset, become more engaged and impact within the innovation economy, and recharge with the ability to take on the world.

Speaker: **Felecia Hatcher**

10:10-11:10 AM

Session 1: **Ohio Compliance Supplement Update**

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 change as a result.

Speaker: **Vance Pulley**

Session 2: **Designing the Future with Accounts Payable Automation**

This session will define what Accounts Payable Automation is and outline how it is helping local governments streamline their AP processes, increase fraud protection, and create better vendor payment experiences.

Speaker: **Grant Halsey**

Session 3: **Disclosure Trends: What's Going on with Primary and Secondary Disclosure?**

This session will give a general overview of both primary and secondary disclosure requirements as well as some recent developments in the marketplace that have impacted both primary and secondary disclosure. There will also be a discussion on what to avoid and what can go wrong, including real-world examples.

Speaker: **Joshua Grossman**

Session 4: **Funding Solar and Other Renewable Technologies with Little to No Capital Investment**

This session will show public administrators how to utilize existing Ohio legislation (O.R.C. 717.02 and O.R.C. 307.041) to fund and implement projects that increase sustainability and resiliency while reducing the communities carbon foot print. Tis will be ideal for those communities who are considering adopting climate action plans.

Speaker: **Ed Cvelbar**

11:10 AM-12:10 PM

Session 1: **Audit Preparation- How to Make Your Audit Go Seamlessly**

Learn what your local government can do to make your audit go seamlessly, such as what documents you can prepare ahead of time for the Auditors, etc.

Speaker: **Joey Jones**

Session 2: **Ohio Ethics Law Update**

What are the latest trends, investigations, and highlights in governmental ethics? Don't miss this engaging and interactive discussion that analyzes the hot issues under the Ohio Ethics Law. This specialized session will assist those in public service who are subject to the law and those in the private sector who are regulated by or do business with governmental entities.

Speaker: **Susan Willeke**

Session 3: **Non-General Obligation - Backed Findings**

A high-level overview of alternatives to general obligation financings, including, but not limited to, lease-purchase transactions, special assessments, revenue-backed financings, tax anticipation financings and the like.

Speaker: **Andy Brossart**

Session 4: **Shall We Play a Game: Are You Prepared to Survive a Cyber Crisis?**

This session will walk participants through a simulated cyber-attack as it hits and navigate the many decisions that must be made to protect yourself and your organization. During this real-time, sink or swim, interactive exercise, we will incorporate audience participation via live polling and the opportunity to ask questions. Walk away with actionable processes and procedures to implement so you can prepare for whatever comes your way..

Speakers: **Sam Collis; Will Kerr**

1:55-2:55 PM

Session 1: **When the Chips are Down: Communicating with Confidence, Clarity & Transparency When it Hits the Fan**

We now live in a 24-minute news cycle, where damage can quickly be done to your greatest uninsured asset – your reputation. And the skill set that put you into senior management is much different from the skill set you need to handle a true crisis situation. Crisis communications utilizes strategies that are often counter-intuitive to the practice of traditional public relations. This session teaches a highly strategic approach to communicating during a wide variety of situations, enabling executives to move their message forward or mount a defense against a sudden onslaught from traditional or social media. This session is intended to give finance executives the skill set they didn't learn in accounting school.

Speaker: **Thom Fladung**

Session 2: **Bridging GASB 87 to GASB 96**

This session will bring participants up to speed on the most significant GASB Statement being implemented in fiscal year 2023. GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. The requirements of GASB 96 are similar to those found in GASB 87. We will bridge these two standards through discussions of lessons learned.

Speakers: **Jared Cottrell; Anita Martin**

Session 3: **ESG and Rating Agencies**

This session will cover how Moody's assesses environmental, social, and governance risks for local governments.

Speaker: **Andrew Van Dyck Dobos**

Session 4: **Best Practices for Management & Leadership of Remote Workforce Teams**

This session will provide best practices and resources for structuring and leading remote workforce teams. Topics include - creation of policies, setting expectations & accountability, performance management/goals, communication strategies. This will be an interactive session sharing case scenarios and opportunities for application to your remote workforce.

Speaker: **Renee West**

3:05-4:05 PM

Session 1: Expanding Grant Capacity: Keys to Effective Financial Grants Management

This session will discuss the financial aspects required to effectively manage federal grants and stay compliant with federal regulations. Participants will learn about federal financial concepts to include cash management, allowable costs, match, grant accounting, interest, direct versus indirect costs, grant award relationship, Federal Funding and Transparency Act reporting, single audit, and program income. In addition, tips for tracking, reporting, and monitoring financial grant activity will be discussed.

Speaker: **Stacie Massey**

Session 2: Taxable Fringe Benefits

Learn how to recognize and properly report taxable fringe benefits.

Speaker: **Shari Hedrick**

Session 3: Internal Control Relationship Between Cyber Insurance Coverage and Banking Institutions

Attendees will get to hear panelists from the banking and cyber insurance industry and law enforcement or government agencies discuss the ever-changing cyber-crime landscape from their perspectives and how entities can maintain the increasingly stringent internal controls surrounding banking that are required to obtain/maintain cyber insurance coverage.

Speakers: **Anthony Okray; Ashley Bauer; Amber Buening; Adam Lawson; Jim Crandall**

Session 4: Electric Vehicles: What are the costs and where does this make sense in my agency?

We will be discussing all things EV's and answering these questions: What is this going to cost us? How do I budget for these? Where does it fit in my agency? Where do I start? Where do I turn for questions and resources? Are they cleaner?

Speaker: **Jeremy Baldwin**

4:05-5:05 PM

Session 1: ARPA Roundtable - 2023 Update

This session will build off the 2022 session. This will be an interactive panel discussion on the recipient experiences with the State and Local Fiscal Recovery Funds. At this point in the grant cycle, most recipients have begun to spend these funds. Panel participants will provide their experiences with the grant and listen to questions from those attending.

Speakers: **Meghan Needham; Melanie Campbell; Stacie Massey**

Session 2: **Common Findings for Recovery**

Review Finding for Recoveries (FFRs) issued by the AOS in the last year. Include internal control recommendations to avoid those FFRs and where to find resources regarding FFRs.

Speaker: **Ashley Perry**

Session 3: **An Overview of Economic Development Tools**

This session will provide an overview of economic development tools and how they can be used to support projects and job creation. Topics will include TIFs, CRAs, New Community Authorities, and more.

Speakers: **Tony Core; Russ Balthis**

Session 4: **TOS Programs for Local Governments**

Overview of programs for Local governments including OMAP, OPCS and Stable.

Speaker: **Lisa Eisenberg**

Thursday, October 12, 2023

9:00-10:00 AM

General Session: **Economic Update**

An update on the current market conditions and economy and its impact on municipal issuers.

Speaker: **Timothy McDonough**

10:10-11:10 AM

Session 1: **Water and Sewer Construction Financing and Refinancing with Ohio Water Development Authority**

Ohio Water Development Authority (OWDA) will provide an overview of its water, sewer and storm water construction loan program; its brownfield remediation loan program, and its water and sewer refinance loan program.

Speakers: **Ken Heigel; Todd Skruck**

Session 2: **Practical Tips for Retention and Disposition of Electronic Records**

While electronic records can make our jobs more efficient, managing electronic records, especially in such a variety of formats and systems, can pose unique challenges. More often than not, the lines become blurry when government and personal devices and accounts are used. This session will frame the challenges, discuss the necessity of applying retention and deposition, and provide practical, implementable tips and advice.

Speaker: **John Runion**

Session 3: **What to Expect from Your Investment Provider**

Many entities utilize either a Broker or Investment Advisor to assist with implementing investment plans. This session will provide content on how to determine which provider is best for your entity and expectations on deliverables from both. A panel of practitioners will offer insight on pros/cons of using outside investment resources and perspective on their experiences.

Speaker: **Ryan Nelson**

Session 4: **Buy or Rent? Save Big Money by Taking Ownership of Your Health Insurance Plan**

Health insurance has become a top 3 expenditure for most entities. Learn various strategies you can execute to keep money in the general fund instead of in the pockets of multi-billionaire insurance companies.

Speaker: **Justin Wiedle**

11:40 AM-12:40 PM

Session 1: **Internal Controls/Fraud Prevention**

This session will cover cost of fraud - how to prevent and deter fraud, how to implement internal controls - even for small entity, how to create effective but efficient internal controls, as well as, accounting cycles fraud scenarios

Speakers: **Amr Elaskary; Cody Mitchell**

Session 2: **Benefits of Electronic Document Management & Paperless Workflows**

This session will focus on the benefits of storing records electronically for preservation and easy access. There will also be a focus on using electronic documents and workflows to add security and efficiency to daily processes. We will show how scanning paper documents will reduce the need for physical space and make remote access to records safe and easy.

Speaker: **Troy Stein**

Session 3: **Short Term Borrowing and Note Market Update**

Due to SEC regulatory action, the municipal note market has changed drastically. That, along with higher interest rates, has created a new decision process when issuing short term debt. This session will detail those changes and highlight what you need to know when deciding how to issue short term debt.

Speakers: **Greg Van Wagnen; Michael Prcela**

Session 4: **Important HR Policies and Procedures**

This session will highlight the most important HR policies and procedures for any entity.

Speaker: **Andrew Esposito**

1:50-2:50 PM

Session 1: **Succession Planning - Documenting and Retaining Institutional Knowledge**

Dr. Cooper will explain the importance of succession planning and how he implemented it at Mason City Schools to ensure the district continues to meet and exceed its objectives without skipping a beat when a high-level employee moves on.

Speaker: **Dr. Jonathan Cooper**

Session 2: **Performance Audits: A Tool to Objectively Evaluate Efficiency, Economy, and Effectiveness of Operations and Programs**

Performance audits examine the efficiency and effectiveness of government programs and functions with the goal of making them better. While financial audits determine whether public funds are spent legally and managed in accordance with accounting principles, performance audits examine whether funds are spent wisely and if programs achieve their intended purpose. Learn more about how a performance audit can help your entity.

Speaker: **Dorinda Byers**

Session 3: **Investment Hot Topics**

The Federal Reserve has embarked on the fastest interest rate cycle in 40 years. This session will explore the factors now driving the current interest rate environment while providing strategies to employ to position your investment portfolio to generate sustainable interest income.

Speakers: **Scott Gruber; Eileen Stanic; Jason Click**

Session 4: **Salary & Benefit Strategies for Union and Non-union Employers in an Inflationary Environment**

Triple base hit - inflation, ARPA funds, and tight labor market. The labor market is driving the strategies for salaries and benefits coupled with remote work, union demands, social policies such as paid family leave, and the possible recession, etc. These factors require nimble moves and realistic long-term strategies on funding. Unions or not the labor market is tight, demands high. Goal is to demonstrate these competing Gfactors.

Speaker: **Jonathan Downes**

2:50-3:50 PM

Session 1: **Cross-Training Employees**

Cross-training employees can benefit organizations and employees, improving organizational performance and helping prepare for both the expected and the unexpected. Not only can it make your employees more effective and productive, but it can also improve the versatility of your organization. This session will include a panel of finance and human resource experts that will discuss the topic of cross-training your employees.

Speakers: **Bethany Staats; Abby Cochran; TJ Cusik; Kristen Treadway**

Session 2: **From Idea to Action: Budgeting for Strategic Impact**

Driving meaningful outcomes requires identifying strategic priorities, aligning your team, securing the resources, managing the execution, and communicating impact during the budget process. No matter how you currently budget, you can make small and meaningful changes to increase your budget framework maturity and align the budget process with your strategic plan. No matter how you measure your performance, you can also make small and meaningful changes to centralize your ability to track progress towards your strategic goals and drive community outcomes. During this session, we will dive into best-in-class examples of planning and performance frameworks for driving exceptional progress in your community through your budget.

Speaker: **Scott Coble**

Session 3: **Emerging Trends In Treasury Management**

A presentation discussing the evolving needs of government entities and the latest trends in treasury management to help keep your organization operating in an efficient and secure manner.

Speaker: **David Velazquez**

Session 4: **OPERS Update**

Hear the latest about what is going on with OPERS. Get an update from the pension system and hear about any trends and hot topics they are seeing from employers.

Speaker: **Sarah Carr**

4:20-5:20 PM

Session 1: **Tips for Communicating with Your Council/Board and Community**

Being transparent isn't just about access to information, it must include putting important information into formats and terms that your community and Board/Council can understand. Good communications are proactive. Learn how to anticipate potential questions from your Board/Council and the public (especially during periods of crisis, change, or opportunity) and prepare answers in advance.

Speakers: **Jill Billman-Royer; Megan Miller**

Session 2: **Capital Asset Best Practices - ODOT & Beyond**

Best practices in accounting for capital assets when various funding sources are used to include ODOT, OPWC, OWDA, etc.

Speakers: **Tim Herold; Chad Gorfido**

Session 3: **We Have implemented TIFs, CRAs, or Other Economic Development Tools - Now What?**

This session will touch on the administration and reporting requirements of various economic development tools including community reinvestment areas (CRA) and tax abatements, tax increment financing (TIF), and others. It will touch on subjects such as Tax Incentive Review Councils, Annual Report filing with ODOD, Revenue sharing requirements, and filing DTEs for TIF areas. In addition, the session will cover recently adopted legislative requirements.

Speakers: **Brian Cooper; Greg Daniels**

Session 4: **Making Your Next Move: Transitioning From Finance to a Management Position**

Participants will learn about the similarities and differences between finance and management roles. They will also learn about the key technical and leadership skills needed for management and how finance prepares you to be a leader.

Speaker: **Joe Lombardi**

Friday, October 13, 2023

9:00 AM-12:00 PM

Session 1: **GASB Update**

This session will provide relevant information on Statements currently being implemented by governments as well as projects being deliberated by the Board. Time permitting, the session will also cover research and monitoring activity underway.

Speaker: **Alan Skelton**

Session 2: **Ethical Intelligence**

Ethical intelligence is the level of one's ability to understand, develop and regulate their own ethical reasoning. It includes ability to recognize and interpret ethical elements of a situation, determine best actions, and follow-through on ethical commitments. While emotional intelligence involves the ability to connect with feelings, ethical intelligence focuses on how you interpret your feelings and make decisions from an ethical perspective. The session tackles difficult questions beginning with whether it's even possible to teach ethics in the first place. (NOTE: This session will qualify for NASBA credit and Ohio PSR ethics credit. CPE certificates will be issued within seven (7) days of the program.)

Speaker: **Toby Groves**

9:00-10:00 AM

Session 3: **Exploring Debt Refinancings**

This session will outline multiple types of debt refinancings and the strategies / best practices to consider before implementation.

Speakers: **Tom Ricchiuto; Mike Sharb**

Session 4: **Managing State & Federal Grants**

An introduction to the terms and conditions, reporting requirements, accounting and closeout procedures that recipients of state and federal grants must comply with in order to maintain funding levels and avoid audit findings and questioned costs. Tips on what to do as a grant applicant to make life easier as a grant recipient.

Speaker: **Carolyn Watkins**

10:00-11:00 AM

Session 3: **Basics of Debt**

This session will cover the basics of debt financings from short-term bond anticipation notes to long-term bonds. It will cover the various legal requirements that must be met under the Ohio Constitution and Ohio Revised Code to issue debt as well as the various types of security for such debt.

Speakers: **Jason Tiemeier; Mike Ringle**

Session 4: **Indirect Costs: Could it Benefit You?**

Learn the value of indirect costs and cost allocating to your organization.

Speaker: **Jill Popp**

11:00 AM-12:00 PM

Session 3: **How to Effectively Use Financial Policies**

You will gain an understanding of the scope, development, design, presentation, and review of financial policies that are essential for strategic, long-term financial management. We will explore best practices for financial policies in areas such as reserves, grants, debt, investment, and budgeting, to name a few. We will also provide an auditor's perspective on how financial policies tie into your financial audit. Our goal is to help you use your financial policies as a tool to increase accountability within your government.

Speakers: **Adam Lesch; Lee Ann Dunkle**

Session 4: **Effective Data Analysis for Finance Officers Using Excel and Pivot Tables**

Tips and tricks in Excel to analyze financial data, support budget scenarios, financial projections, etc.

Speakers: **Miranda Piatt; Dan Schall**

Accreditations

Ohio GFOA's 36th Annual Conference & Membership Meeting will provide up to 19 CPE hours in category AA.

Pending Approval:

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

(FIA) - AOS Fiscal Integrity Act

Supreme Court of Ohio Commission on Continuing Legal Education