



**38th Annual Conference &
Membership Meeting**
September 17-19, 2025 – Columbus, OH

Tuesday, September 16, 2025

5:00 PM - 12:00 AM

Hospitality Suite Open

6:00 - 7:00 PM

Ohio GFOA Board Meeting

8:00 - 10:00 PM

Early Conference Registration/Conference Kick-off Reception

Taste THE Fiesta – Taco Tuesday & Margaritas Await! Grab your registration packet early and spice up your Tuesday.

Wednesday, September 17, 2025

8:00 AM - 4:00 PM

Registration Open

8:00 - 9:30 AM

Continental Breakfast

8:30 - 8:45 AM

Moderators Meeting

9:00 - 10:00 AM

General Session “Engaging & Retaining the Different Generations at Work” CPE (SK), CLE

Companies often tend to treat employees as “one size fits all” although there is increasing evidence that different generations in the workforce that spans 50 years have different expectations for their work experience. To best meet all your employee needs & expectations, you need to adapt your organization’s communication and benefit offerings to be more inclusive of all. By being creative and aligning your offerings with the needs and desires of all employees, you will better be able to attract and retain members of each generation. This session will address how you can better meet the needs of all your employees while stretching your benefits budget to maximize your ROI? Learn the different incentives that motivate employees from different generations and develop a plan to diversify your offerings to meet those evolving employee expectations, many at nominal cost to the organization. Attendees will hear research as to what members of each generation most value and strategies, many low- or no-cost, they can use to meet those varied employee expectations.

10:05 - 11:05 AM

Session 1 “Engaging and Retaining High-Potential Employees” CPE (SK), CLE

Organizations have invested millions of dollars in identifying and developing High Potential employees (HIPOs) within their workforce. This cream-of-the-crop top talent is often pegged for leadership roles early on in their careers and are the first to participate in innovative leadership development programs. Despite the considerable amount of time and effort companies put into guiding them, studies show that many High Potentials remain unengaged in their work and continue to actively pursue external opportunities. In the last 12 months, 30% of High Potentials have changed jobs, a number that is expected to increase if left unchecked. Over 50% of executives feel their organizations are ineffective at managing and keeping top talent and 90% of CEOs rank a retention plan for the organization’s High Potentials as a top priority for Human Resources. This session will share the best practices of leading organizations as they seek to motivate and empower their High Potential population. The time to focus on these special performers is before they start leaving your organization.

10:05 - 11:05 AM

Session 2 “What to Expect in Your Audit” CPE (AA), CPIM, FIA, CLE

This session will discuss each element you'll face during your audit, including how to prepare for your auditor, expected communication throughout the audit, and the wrap-up stages. We'll also dive into some of the most common deficiencies auditors are citing and how to avoid them.

10:05 - 11:05 AM

Session 3 “Receivables Automation: Bringing It All Together – How Technology Drives Visibility and Efficiency” CPE (SK), CPIM, FIA, CLE

In this session, we plan to explore how receivable automation, powered by new technology, can streamline invoice processing, improve cash application, and enhance overall transparency and efficiency. Attendees will learn about integrated platforms that organize data in a unified way to help staff get the job done quicker and more accurately.

10:05 - 11:05 AM

Session 4 “Financial Officers' Leadership Strategy for Cybersecurity Planning and Investment” CPE (SK), CPIM, FIA, CLE

Local Government and School District leaders remain concerned about Cybersecurity attacks. They are asking for cybersecurity strategic plans and how to budget for it! In this session, participants will be introduced to an assessment model resulting in the ability to describe and prioritize the key cybersecurity elements, tools, solutions and services required to protect their organization in a 5-year plan, and understand the required funding needed to implement the plan.

11:10 AM - 12:10 PM

Session 1 “OPERS Membership” CPE (SK), CPIM, FIA, CLE

OPERS will be presenting on who is required to contribute, who is excluded, and who can opt-out of OPERS membership.

11:10 AM - 12:10 PM

Session 2 “Ohio Compliance Supplement Update” CPE (SK), CPIM, FIA, CLE

In this presentation, we will discuss recent changes in Ohio legislation and the Auditor of State's Ohio Compliance Supplement. Attendees will develop an understanding in how these changes may impact their financial statements and how audit procedures may change as a result.

11:10 AM - 12:10 PM

Session 3 “Lights, Camera, Learn- The Investment Tonight Show Starring RedTree and Co-Stars” CPE (SK), CPIM, FIA, CLE

Join us for a lively, Tonight Show-style session that unpacks essential strategies for managing public investments. Perfect for public finance professionals, we'll blend insights with entertainment to make navigating public funds engaging and accessible.

11:10 AM - 12:10 PM

Session 4 “Public Records and Social Media” CPE (SK), CPIM, FIA, CLE

A discussion of how "public records" is defined in the context of when social media posts can be public records, as well as tips on using social media when posts may be public records, and organizing and maintaining those records.

12:15 - 1:30 PM

Lunch - CPE (SK)

1:35 - 2:35 PM

Session 1 “First Amendment Auditors - Friend or Foe?” CPE (AA), CLE

First amendment auditors are individuals recording activity of public officials in public spaces to test and document adherence to First Amendment Rights. Their intent is to ensure individuals have the right to record in public spaces without violation of First Amendment Rights, but sometimes interactions can be heated. Learn to handle these interactions and avoid poor outcomes.

1:35 - 2:35 PM

Session 2 “GASB 103 – Financial Reporting Model Improvements” CPE (AA), CPIM, FIA, CLE

This session will bring participants up to speed on the most significant GASB Statement being implemented in 2026. GASB Statement No. 103 establishes new accounting and financial reporting requirements, or modifies existing requirements, for a variety of topics including management's discussion and analysis, unusual and infrequent items, presentation of proprietary fund statement of revenues and expenses, major component unit information, and budgetary comparison information.

1:35 - 2:35 PM

Session 3 “Municipal Bond Jeopardy” CPE (SK), CPIM, FIA, CLE

Review the basics of municipal bonds with a game of Jeopardy. Attendees will learn the basics of municipal bonds and develop a better understanding of the bond financing process.

1:35 - 2:35 PM

Session 4 “The Importance of Community Surveys and How to Apply What You Learn” CPE (SK), CPIM, FIA, CLE

This session will explore the reasons communities commission surveys, how community surveys have evolved over time, the factors that ensure survey results are reliable, and the ways these results are used in community decision-making.

2:35 - 2:50 PM

Break

2:50 - 3:50 PM

Session 1 “GAAP Reporting vs. Cash Basis Accounting: Key Differences and Implications” CPE (AA), CPIM, FIA, CLE

This presentation provides a clear comparison between Generally Accepted Accounting Principles (GAAP) reporting and cash basis accounting. It explores how financial information is recorded, recognized, and reported under each method, and highlights the practical implications for decision-making, compliance, and financial analysis. Attendees will gain insights into when and why each method is used, and how to interpret financial statements prepared under different accounting bases.

2:50 - 3:50 PM

Session 2 “Carnivore - Herbivore - Greedivore: A Fraud Case Study of the Columbus Zoo” CPE (SK), CPIM, FIA, CLE

A criminal enterprise hijacked the purse strings of the Columbus Zoo. We will examine multiple areas of fraud committed by Zoo executives and how working in concert they covered up their fraud for nearly a decade. We will examine how this massive fraud motivated by greed resulted in four men winding up behind bars.

2:50 - 3:50 PM

Session 3 “When the IRS Comes Knocking...” CPE (TX), CPIM, FIA, CLE

Give the audience practical advice on things that can be done to reduce the likelihood of an IRS audit of your bond issue and put yourself in the best position to defend an IRS audit if that happens.

2:50 - 3:50 PM

Session 4 “Records Retention of Electronic Records” CPE (SK), CPIM, FIA, CLE

This session will focus on the benefits of storing records electronically for records retention 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. Additionally, we will discuss methods to create documents electronically in order to remove paper from the process entirely and reducing the need to add processes for scanning documents.

3:55 - 4:55 PM

Session 1 “Grant Management and Reporting” CPE (SK), CPIM, FIA, CLE

Gain insights into grant management and effective reporting strategies.

3:55 - 4:55 PM

Session 2 “Carnivore - Herbivore - Greedivore: A Fraud Case Study of the Columbus Zoo” - Continued

3:55 - 4:55 PM

Session 3 “Lease Purchase and Alternate Financing” CPE (SK), CPIM, FIA, CLE

An overview of alternate financing structures to the traditional general obligation bonds/note financing structure, such as revenue bonds, tax anticipation notes, revenue anticipation notes, manuscript debt, lease-purchase financings, etc. Attendees will gain a general knowledge of different financing structures that may be applicable or beneficial to them that they may not have contemplated.

3:55 - 4:55 PM

Session 4 “Beyond the Surface: Uncovering the True Costs and Future Opportunities of Modern ERP in Ohio Local Government” CPE (SK), CPIM, FIA, CLE

Let's face it, keeping the wheels turning in local government finance is tough enough without wrestling with outdated technology. This session dives into the real story behind modernizing your financial ERP systems. We'll go beyond the obvious price tag to uncover the hidden costs of sticking with legacy systems – think escalating maintenance, security headaches, and the strain on your team. But it's not all challenges! We'll also explore the exciting opportunities that modern solutions offer Ohio municipalities and counties, from boosting efficiency and service delivery to unlocking potential revenue. Join us for a practical look at how strategic technology upgrades can lead to greater fiscal responsibility and a brighter future for your organization and the communities you serve.

4:00 - 6:00 PM

Early Exhibit Set-up

6:00 - 9:00 PM

Welcome Reception at PBR Cowboy Bar + Smokehouse

Buckle up for a one-of-a-kind experience at the PBR Cowboy Bar! Join us for a fun-filled evening with great food, drinks, and lively entertainment.

9:00 PM - 12:00 AM

Hospitality Suite Open

Thursday, September 18, 2025

7:30 AM - 4:00 PM

Registration Open

8:00 AM - 4:15 PM

Exhibits Open

8:00 - 8:50 AM

Breakfast

9:00 - 10:00 AM

General Session “Economic Update” CPE (SK), CPIM, FIA, CLE

An economic update and forecast as we head into the coming year.

10:05 - 11:05 AM

Session 1 “Purchasing Compliance - Internal and International” CPE (SK), CPIM, FIA, CLE

We'll take a closer look at strategies for ensuring departmental compliance with purchasing regulations, and we'll also explore a few international purchasing scenarios.

10:05 - 11:05 AM

Session 2 “Internal Control and Segregation of Duties Review” CPE (SK), CPIM, FIA, CLE

This session will provide an overview of internal controls and explain the concept of segregation of duties. We’ll discuss the significance of internal controls in mitigating risk, share examples of how duties can be effectively separated, and highlight the importance of thorough documentation.

10:05 - 11:05 AM

Session 3 “Pricing Day Fundamentals” CPE (SK), CPIM, FIA, CLE

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 pre-marketing scales, managing the syndicate and pricing day activities.

10:05 - 11:05 AM

Session 4 “Financial Reporting & Communications in Social Media” CPE (SK), CPIM, FIA, CLE

This session will explore how the City of New Albany has successfully leveraged social media to tell the story behind the numbers—highlighting budget priorities, capital investments, and financial stewardship in an engaging, accessible way. New Albany Chief Communications and Marketing Officer Josh Poland will showcase real-world examples of content, demonstrating how local governments can translate complex financial topics into content that resonates with residents, builds trust, and reinforces accountability.

11:05 - 11:30 AM

Break with Sponsors/Exhibitors

11:30 AM - 12:30 PM

Session 1 “Spear Phishing and Check Interception” CPE (SK), CPIM, FIA, CLE

This session will cover key terminology related to cyber and check fraud, review relevant advisories, guidance, and recommended controls, present several case studies, offer prevention tips, and highlight available resources.

11:30 AM - 12:30 PM

Session 2 “Single Audit Update and Best Practices” CPE (AA), CPIM, FIA, CLE

We will cover the changes to the Uniform Guidance and how that impacts your entity including documentation that will be required to ensure compliance. This will include required policies and procedures. This session will discuss the 5 components of internal control and how your entity should establish and document controls for each component. We will review best practices for internal controls over compliance and for staying compliant including real life scenarios and common compliance findings.

11:30 AM - 12:30 PM

Session 3 “Economic Development Tools for Local Governments and How Port Authorities Can Help”

CPE (SK), CPIM, FIA, CLE

A panel discussion of the economic development tools available to local governments, including TIFs, CRAs, New Community Authorities and how partnering with port authorities can add value and additional incentives to make a project happen. We will discuss specific projects and lessons learned. Participants should leave the session with an understanding of not only what incentive the local government can utilize but how port authorities can enhance those incentives and bring additional tools to the project.

11:30 AM - 12:30 PM

Session 4 “The Lasso Way” CPE (SK), CPIM, FIA, CLE

The human resources landscape is constantly evolving, making strong leadership from supervisors and managers more essential than ever. Effective leadership is not innate—it’s a skill that must be continuously developed and refined. Discover fresh strategies to lead successfully in today’s dynamic workplace.

12:30 - 1:40 PM

Lunch

1:40 - 2:40 PM

Session 1 “Modernizing Disaster Recovery & AI-Driven Threats” CPE (SK), CPIM, FIA, CLE

This presentation focuses on equipping participants with the skills to manage and mitigate risks from natural, technological, and human-induced disasters. Attendees will learn to identify potential risks, understand their impacts, and develop strategies to protect critical government assets like data, infrastructure, and personnel. The session also emphasizes the importance of regularly testing and updating disaster management plans to ensure effectiveness and compliance with standards.

1:40 - 2:40 PM

Session 2 “Utility Rate Studies - What are they, How are they done, and What is their purpose” CPE (SK), CPIM, FIA, CLE

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 required. We will also discuss a business mindset and how measuring the right key metrics, and strategic planning and forecasting can help us be the best possible stewards of our resources.

1:40 - 2:40 PM

Session 3 “Credit Landscape: Ohio Cities and Counties” CPE (SK), CPIM, FIA, CLE

This presentation will explore the evolving credit landscape for Ohio cities and counties, comparing their performance to national peers. It will examine recent economic developments, trends in revenues and expenditures, and provide an overview of recent rating changes, highlighting the key factors driving those actions.

1:40 - 2:40 PM

Session 4 “Labor and Employment Law Emerging and Current Issues” CPE (SK), CPIM, FIA, CLE

A review of emerging and current issues in labor and employment law.

2:45 - 3:45 PM

Session 1 “Fringe Benefits 101: To Tax or Not to Tax” CPE (TX), CPIM, FIA, CLE

In this session, we'll demystify how employer-provided benefits are treated under IRS regulations. We'll cover what makes a benefit taxable, common methods for withholding, and various categories of nontaxable benefits such as qualified employee discounts and working condition fringes. Our goal is to equip you with the knowledge to accurately identify, value, and report these benefits, ensuring compliance for both employers and employees.

2:45 - 3:45 PM

Session 2 “How to Create a Better Annual Budget Using Technology” CPE (SK), CPIM, FIA, CLE

Legacy local government budgeting cycles are scattered, disjointed, and tedious. That's why thousands of local governments are moving to cloud based technology to save time building and better communicating their annual budgets.

2:45 - 3:45 PM

Session 3 “A “Wicked” View of Investing Public Funds” CPE (SK), CPIM, FIA, CLE

Higher interest rates should spell higher interest income. But like the movie the path of interest rates depends on various factors. This session will look at the cross currents that impact interest rates and steps that public entities can take to protect their taxpayer's funds.

2:45 - 3:45 PM

Session 4 “GFOA Connection - Services for Small Governments” CPE (SK)

Learn how small governments can engage with National GFOA services, initiatives, and resources.

3:45 - 4:15 PM

Break with Sponsors/Exhibitors

4:15 - 5:15 PM

Session 1 “Crisis Communication: Case Studies” CPE (SK), CPIM, FIA, CLE

This fast-paced session will go behind the scenes of actual crises so as to highlight best practices that are universal to crisis response from fires to financial crimes to social media faux pas. Participants will be armed with questions to ensure their team is ready when - not if - a crisis strikes.

4:15 - 5:15 PM

Session 2 “The Ohio Ethics Law: Promoting Ethics, Protecting the Public” CPE (PSR), CPIM, FIA, CLE

This engaging and interactive discussion explores the ongoing values and protections of the Ohio Ethics Law and dissects restrictions and prohibitions under this criminal statute. This 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.

4:15 - 5:15 PM

Session 3 “Infrastructure Funding Solutions: Federal, State, and Local Approaches” CPE (SK), CPIM, FIA, CLE

As demands for water, sewer, transportation, energy, and other essential infrastructure projects grow, municipalities and state authorities face the challenge of blending federal funding opportunities with state-level financing tools and local funding options. This session explores the array of federal funding programs and offers strategies to integrate these resources into infrastructure investment plans.

4:15 - 5:15 PM

Session 4 “Express Yourself: See How Agencies Are Using Online Publications to Reach Communities and Councils” CPE (SK), CPIM, FIA, CLE

Strengthening public trust is an ongoing challenge in today’s fractured communications landscape. How can a government efficiently and effectively reach its community to keep them informed on top priorities and initiatives? Is there a better way to solicit input and feedback from the community? Explore how you can communicate with communities and across departments more effectively through online publications, leading to both improved public trust and operational efficiency. See examples from around the country of how governments are engaging and collecting feedback from their communities.

7:30 - 10:30 PM

Presidents Reception

Discover local dining options or attend any off-site sponsored events before joining us for an unforgettable evening. At 7:30 p.m., we’ll begin the festivities with a special recognition of past presidents in attendance. Then, get ready to dance the night away with the high-energy, live music of [Bluewater Kings Band](#). Snacks and two complimentary drink tickets are included.

Friday, September 19, 2025

7:30 - 11:00 AM

Registration Open

8:00 - 9:00 AM

Breakfast Buffet

9:00 AM - 12:00 PM

Session 1 “GASB Update” CPE (AA), CPIM, FIA, CLE

This session will provide an overview of new standards issued and technical agenda projects in the works. We will also explain our response to resource shortages and large workloads within government finance departments. Just a hint....we are doing less.

9:00 AM - 12:00 PM

Session 2 “The First Domino Effect: How Tiny Ethical Choices Reshape Organizations” CPE (PSR), CPIM, FIA, CLE

Research in psychology and behavioral science shows that small, often unnoticed acts of ethical behavior can trigger powerful ripple effects across teams and entire organizations. A quiet objection, a question raised in passing, or a refusal to overlook a minor issue can disrupt groupthink and reshape social norms. These micro-moments of integrity often serve as catalysts, influencing others and setting off a domino effect of cultural change. This program explores the science behind these subtle yet potent dynamics — including how dissent, social contagion, psychological safety, and informal leadership drive the spread of ethical behavior. Participants will examine how and why ethical influence succeeds or stalls, and how organizations can foster conditions where small, principled acts gain traction and evolve into systemic integrity.

9:00 - 10:00 AM

Session 3 “TOS Programs Serving Local Governments: OPCS, STAR Ohio, OMAP” CPE (SK), CPIM, FIA, CLE

This session provides updates on three programs that are administered by the Ohio Treasurer's office to serve local governments. Attendees will learn how the Ohio Pooled Collateral System (OPCS) can create efficiency and reduce burden, how local governments can benefit from the State Treasury Asset Reserve (STAR Ohio), and how the Ohio Market Access Program (OMAP) can lower borrowing costs on short-term notes.

9:00 - 10:00 AM

Session 4 “Under the Cybersecurity Microscope: Auditor's Look Deeper into Cyber Events” CPE (AA), CPIM, FIA, CLE

Cybersecurity is no longer just a technical issue—it carries serious financial and operational consequences for organizations. This session explores how to evaluate cyber events, what red flags to look for, and how you can proactively prepare. Attendees will learn how to strengthen cybersecurity oversight and response.

10:00 - 11:00 AM

Session 3 “Financial Policy Implementation and Rationale” CPE (SK), CPIM, FIA, CLE

Participants will be presented with information regarding how to develop a robust set of debt policies to guide both the on-going debt management process as well as issuance specific practices. In addition to policies, a template for annual debt management reporting will be presented and discussed.

10:00 - 11:00 AM

Session 4 “Retirement Systems Explained: What You Need to Know” CPE (SK), CPIM, FIA, CLE

Gain insights into membership, covered compensation, earnable salary, and reporting from both the School Employees Retirement System of Ohio (SERS) and the Ohio Public Employees Retirement System (OPERS).

11:00 AM - 12:00 PM

Session 3 “Strategic Multi-Year Capital Planning” CPE (SK), CPIM, FIA, CLE

This presentation will both educate the audience on the value of a strategic multi-year capital plan, and provide a roadmap for developing and implementing the strategic plan. Key topics included in the strategic plan are financial policy considerations, debt affordability considerations, advanced budget/debt modeling, transaction execution, and post-transaction actions/follow-up. The presentation will cover the key issue of planning for recurring capital needs (vehicles, HVAC units) and generational capital needs (new High School, Government Admin. Building), while simultaneously evaluating the impacts on the overall financial well-being of the issuer.

11:00 AM - 12:00 PM

Session 4 “Harnessing the Power of Artificial Intelligence in Your Government” CPE (SK), CPIM, FIA, CLE

Participants will gain a deeper understanding of AI and how to effectively leverage this technology. We will cover key topics such as AI governance, the fundamentals of AI prompting, and strategies for continuous improvement using AI and other automation tools.

12:00 PM

Conclusion of Conference

Accreditation

Accountancy Board (CPE) - 18.8 total credits

(SK=Special Knowledge, AA=Auditing & Accounting, TX=Taxation, PSR=Ethics)

Wednesday - 8 credits

Thursday - 7.2 credits, including ethics credit

Friday - 3.6 credits, including ethics credit

TOS Center for Public Investment Management (CPIM) – 14 total credits

Wednesday - 5 credits

Thursday - 6 credits

Friday - 3 credits

AOS Fiscal Integrity Act (FIA) - 14 total credits

Wednesday - 5 credits

Thursday - 6 credits

Friday - 3 credits

Continuing Legal Education (CLE) – 15 total general credits