



Local Government and School District Sites Now Live on OhioCheckBook.com

By: **Treasurer of State Josh Mandel**



It was a pleasure speaking to the Annual Ohio GFOA Conference and Membership Meeting in September. To follow up on our conversation, I wanted to highlight the terrific work of Ohio's local government finance officers, treasurers and CFO's who are not only doing a great job managing and protecting Ohio's tax dollars, but who are showing leadership in the cause for greater transparency.

As Treasurer of Ohio, I believe taxpayers have a right to know how their tax dollars are being spent. All too often, we the people aren't able to follow our money once we write a check to city hall, the state capital or Washington D.C.

The concept is simple. When government is big, the people are small. And when government is small, the people are big.

So this past December I launched OhioCheckbook.com which for the first time in Ohio history puts every single state expenditure online. \$473 billion of state spending over the past eight fiscal years are now at the fingertips of anyone with an internet connection - from \$2 for a pack of pencils to \$2 million for road improvements and everything in between.

[Read more...](#)

2015 Advanced Government Finance Institute

By: **Stacey Russell, CPA, CPFO**, Fiscal Officer, Muskingum County Library System

The last week in July, I had the privilege of attending the 2015 Advanced Government Finance Institute, sponsored by the Government Finance Officers Association. The five-day program, in



partnership with the University of Wisconsin-Madison School of Business, gathers top academic instructors along with government officials and private-sector specialists to provide approximately 50 qualified attendees with a unique opportunity to address big picture issues facing public finance today, including:

- strategic planning
- global and national economic trends
- relationships with the media
- technology trends
- organizational leadership

The Institute also offers personal and team-building leadership training.

[Read more...](#)

The Fiscal Integrity Act...Self-Reporting is on the Way!

The Fiscal Integrity Act was enacted on March 23, 2015 and requires increased training for local government fiscal officers. As a newly enacted law, much of 2015 was spent educating fiscal officers and candidates about the requirements for the coming term.

Education Requirements for the coming term in office:

Newly Elected Fiscal Officers

- 6 hours of initial education courses before commencing their term in office or within the first year in office
- An additional 18 hours of continuing education courses before the end of their first term in office (If the fiscal officer is appointed to fill a vacancy, the total hours for training will be based on the amount of time left in the unexpired term.)

Re-elected Fiscal Officers

- 12 hours of continuing education courses before the end of each subsequent term in office

Permanently Appointed Fiscal Officer

- Some fiscal officers are hired as a permanent appointment. Hired officers are considered an "incumbent" and also required to have 12 hours of training over a four year term. If appointed mid-term, required hours are prorated to reflect the time left in the term.

All fiscal officers must complete 2 hours of ethics training and may count their required Certified Public Records Training, a requirement of ORC §109.43, toward the required hours.

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Member Spotlight

Crain's CFO of the Year

For the ninth year in a row, [Crain's Cleveland Business](#) is honoring the region's top fiscal officers. Congratulations to **Jennifer Demmerle**, Chief Fiscal Officer, Northeast Ohio Sewer District, for being honored this year!



It's not easy being chief financial officer of a public agency. Not only does your performance and financial reporting face internal scrutiny - but public inquiry as well.

Demmerle, and the Northeast Ohio Sewer District she serves, pass those tests with flying colors.

For 2014, as it has for many years since Demmerle took over financial leadership in 2007, the sewer district won both the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting from the National

Government Finance Association, putting the district in the top tier of government agencies.

Solid financial leadership has been particularly important for the sewer district since it is in the midst of a \$3 billion, 25-year capital improvements program. Already, the district has issued more than \$1 billion in bonds during Demmerle's eight years as top financial officer.

Project Clean Lake is a court-mandated program that is designed to help the district meet water quality standards under the federal Clean Water Act.

"As CFO for the district, Jennifer must keep a tight rein on operational costs," said Julius Ciaccia Jr., the district's CEO, in an email. "She has creatively structured a combination of debt and revenue enhancements, through rate increases, that not only sustain our AA bond ratings, but are supported by our local elected leaders and customers."

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Get Free Help Identifying Collusion

Attorney General DeWine's Partnership for Competitive Purchasing takes a proactive approach to bid-rigging detection. Our attorneys and investigators regularly work on issues related to anti-competitive activities, giving them the expertise to help you spot bid rigging and price fixing.

The Partnership for Competitive Purchasing offers reviews to analyze bid files for anti-competitive activities and answers to your questions or concerns. This is not an audit, but a helpful on-site review to keep competition fair and healthy.

The partnership is a voluntary program open to all Ohio public entities - from cities to villages, universities to state agencies, public libraries to school districts.

Registering for the partnership is free and easy. Just visit the [Partnership for Competitive Purchasing](#) page and select "[Enroll in the Partnership for Competitive Purchasing](#)," or call the Attorney General's Antitrust Section at 614-466-4328.

Certificate of Achievement for Excellence in Financial Reporting (CAFR) Program

Congratulations to **New Albany-Plain Local School District** for receiving GFOA's Certificate of Achievement for Excellence in Financial Reporting (CAFR). Ohio GFOA board member Matt Stout, Bricker & Eckler LLP, presented **Becky Jenkins, Treasurer** for New Albany-Plain Local with the award at their October 26 board meeting.



The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program) to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The goal of the program is not to assess the financial health of participating governments, but rather to ensure that users of their financial statements have the information they need to do so themselves.

Reports submitted to the CAFR program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which comprises individuals with expertise in public sector financial reporting and includes financial statement preparers, independent auditors, academics, and other finance professionals.

2015 Annual Golf Outing

1st Place Team
Brice Frentzel, Julian & Grube, Inc.
Dustin Hall, Julian & Grube, Inc.
Adam Lesch, Julian & Grube, Inc.
Peter Sercer, Julian & Grube, Inc.

2nd Place Team
John Adams, Fifth Third Securities, Inc.
Marvin Founds, Fifth Third Securities, Inc.
Seiji Kille, Delaware County
Jeff McCuen, Worthington City School District

3rd Place Team
David Delande, City of Hilliard
Matt Stout, Bricker & Eckler LLP
Charley Wise, KeyBank Capital Markets
Jake Wozniak, KeyBank Capital Markets

Closest to the Pin (men) - Brent Lewis, City of Upper Arlington
Closest to the Pin (women) - Kristin Hunt, Plante Moran, PLLC
Longest Drive (men) - Jeff Ickes, Plante Moran, PLLC
Longest Drive (women) - Megan Kilgore, City of Columbus
Longest Putt - Dustin Hall, Julian & Grube, Inc.

2015 Annual Golf Outing

New Member Recognitions



Ohio GFOA would like to welcome its new members. We are glad you chose to become a member and feel certain you will benefit from this affiliation.

For a complete listing of new members, [click here](#).

Quick Links

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Mission Statement

"Shared Knowledge for Effective Government" is The Government Finance Officers Association's Mission Statement. By Promoting the Exchange of Information Among Finance Officers of all Local Governments, Ohio GFOA works to Meet the Challenges of the Ever-Evolving Profession of Government Finance and Fosters Increase Cooperation Among Governments and Private Financial Institutions.

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