

Ohio GFOA 32nd Annual Conference and Membership Meeting

Course Description Quick Guide

Course Name	Course Description
Common Audit Issues Ashley Perry, Quality Assurance and Technical Specialist, Auditor of State	Discuss the most commonly issues comments and citations and potential internal controls that may prevent the comment in the future.
What Makes up the Chart of Accounts? Charity Rauschenberg, Auditor, Hancock County Auditor, David Graham, Auditor, Greene County, Kevin Nye, Regional Account Manager, Software Solutions, Inc.	Chart of Accounts has meaning - makes accounting easier. Gain a general understanding of the structure of a Chart of Accounts.
Economic Development - Case Studies Greg Daniels, Partner, Squire Patton Boggs (US) LLP, Andrew Brossart, Partner, Bradley Payne LLC	This session will focus on an examples of an economic development projects that utilized various economic development tools and discuss strategies to consider and pitfalls to avoid.
Solving for Retention: Transform Your Benefit Plan into a Competitive Advantage Charlotte Schaar, Wellness Product Specialist, Hunting Bank, Cindy Mills, Vice President, Wellness Specialist, Employee Benefits, Hunting Bank	Hear about skilled labor shortage, different generations in the workforce, well-being solutions, and employee retention and engagement.
Fund Accounting 101 David B. Thompson, CPA, Assistant Chief, Local Government Services, Ohio Auditor of State	This session will provide an introduction to fund accounting. It will include discussion of the cash basis of accounting and how the various fund types are used.
Common GFOA CAFR Comments Frank Gambosi, Finance Director, City of Bedford	Hear about common CAFR comments and gain knowledge on how to improve MDA, LOT, and State Sections.
Moody's Approach to Rating GO Debt in Ohio Ryan Patton, Analyst, Moody's Investors Service, Inc.	This session will provide participants with an overview of Moody's methodology for rating general obligation debt, with an emphasis on credit trends and rating considerations particular to Ohio local governments.
Hinkle System Filing Requirements & Types of Reporting Morell Mendiola, Audit Manager, Charles E. Harris and Assoc., Inc., CPA's and Government Consultants	Very informative session regarding different types of accounting presentations and requirements of the ORC for filing. The presentation will also include the implications for not filing on time and/or filing inaccurate financial statements.

<p>The GFOA Investment Game Show</p> <p>Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group</p>	<p>This interactive session will focus on clarifying various points of the Ohio Revised Code as it relates to authorized investments and investing in today's challenging market environment. Designed to be an engaging session, several finance officers will compete in a game show environment with the opportunity for an open dialogue, including the entire audience, available following each question.</p>
<p>GAAP Look-A-Like Statements (OCBOA)</p> <p>Meghan Needham, Partner, Julian & Grube, Inc.</p>	<p>Learn the basics of preparing GAAP look-a-like financial statements (OCBOA) to meet the Hinkle System filing requirements. There will also be discussion on the pros and cons of OCBOA statements vs. GAAP basis statements.</p>
<p>GASB Update: 84,87,88, 89</p> <p>Keith Szymanski, Senior Audit Manager, Plante Moran, PLLC, Danny Sklenicka, Senior Audit Manager, Plante Moran, PLLC</p>	<p>Participants will develop a practical understanding of several upcoming accounting pronouncements relating to fiduciary activities, leases, additional debt disclosures and accounting for interest incurred before the end of a construction period.</p>
<p>Basics of Cash Management and Procurement</p> <p>Karl Lamar, Executive Director, Commercial Banking Treasury Services, JP Morgan Chase , Audrey Daniel, Vice President, Government & Not-for Profit Relationship Manager , JP Morgan Chase, John Reitz, Vice President, Government & Not-for Profit Relationship Manager, JP Morgan Chase</p>	<p>The current environment of moving from paper to electronic provides an exciting landscape for government agencies. How do these technology and environmental changes impact government collections and payables? This session will discuss the challenges of risk factors such as data security, privacy risks, etc. when considering upgrades/enhancements, while attempting to minimize fraud and leverage the latest technology channels.</p>
<p>Commercial Paper & Banker's Acceptances</p> <p>Jason Headings, Vice President Public Funds, Meeder Investment Management, Jim McCourt, Portfolio Manager, Meeder Investment Management</p>	<p>This course will focus on commercial paper and banker's acceptances as eligible short-term investment alternatives. Emphasis will be placed upon statutory and policy considerations, credit risk, price and yield comparisons relative to other short-term investments, and various methods of purchasing commercial paper direct from the issuers and through the secondary market. Commercial paper and banker's acceptances will be reviewed from historical and current market perspectives. This course has been approved by the Treasurer of State's Office to fulfill the one-time additional training requirement found in ORC 135.14 and 135.35.</p>
<p>Introduction to Budgeting</p> <p>Harlita Tomlinson, Director of Finance, City of Forest Park</p>	<p>Session will cover the following topics: Establishing a Budget, Budget Reporting Requirements, the Budget Process, the Budget Review and Approval Process, and the Budget Certification.</p>
<p>A Mock Negotiated Bond Sale – An Interactive Bond Pricing Simulation</p> <p>Emily Cannon, Director, PNC Capital Markets, Michael Armagno, Senior Associate, PNC Capital Markets LLC, Marc Kamer, Legal Counsel, Dinsmore & Shohl LLP, Mark Fisher, Managing Director, PNC Capital Markets LLC</p>	<p>Participants will gain a high level understanding of the negotiated bond sale process, the different roles and duties of the sale participants, and factors that affect pricing.</p>
<p>Case Study in Small Government Fraud</p> <p>Elizabeth Akers, Senior Forensic Audit Manager, Ohio Auditor of State</p>	<p>Review a small government fraud case study. In learning how a Village fell victim to fraud, public entities can develop controls to prevent fraud at their respective entity.</p>

<p>Ohio Compliance Supplement Jesse Carroll, Quality Assurance and Technical Specialist, Ohio Auditor's of State-Audit Excellence Division Dayton Region</p>	<p>Learn about changes related to the recent Governor's executive order and related testing procedures, as well as other updates to the Ohio Compliance Supplement.</p>
<p>Capital Planning: A Story of Debt, Uncertainties and the Importance of Fiscal Policies Katie Johnson, Deputy Executive Director, Ohio Association of School Business Officials (OASBO), Megan Kilgore, Columbus City Auditor, City of Columbus</p>	<p>Ohio's finance officers play an essential role in planning for and financing capital projects. This session will feature an overview of the key considerations when planning for capital projects, including financial analysis, debt requirements, rating agency evaluations, legal checklist items, and the role that fiscal policies play in good government.</p>
<p>When to Self-Insure Dino Sciulli, President, DS Benefits Group</p>	<p>The session will focus on how to evaluate the potential benefits of moving from fully insured to self insured for health insurance and workers compensation programs.</p>
<p>Investment Case Studies Jason Click, President Public Funds, Meeder Investment Management, Eileen Stanic, CTP, Senior Public Funds Advisor, Meeder Investment Group</p>	<p>This session will walk through several case studies on issues faced by public entities in Ohio. Topics covered include allocation of funds between cash and investments, investment portfolio structure, investment accounting pitfalls, and how to handle a building project.</p>
<p>Using a Performance Audit to Enhance Your Operations Lee Bodnar, Administrator, Orange Township, Joann Bury, Finance Director, City of Gahanna, Tom Morehouse, Treasurer, Woodridge Local Schools</p>	<p>This session is a panel discussion that examines the benefits of a performance audit and will provide participants the opportunity to hear how a performance audit benefited several government agencies.</p>
<p>"Who's Buying Your Bonds" – Municipal Issuance from a Buyer's Perspective Jill Murphy, Senior Vice President, Huntington Public Capital</p>	<p>This session will provide an update on the tax exempt bond financing environment. It will also provide an insight into what buyers of tax exempt debt are watching for and the challenges municipalities are facing when issuing debt.</p>
<p>Fundamentals of a Bond Issue Bethany Pugh, Managing Director, Public Financial Management, Inc., Diana Vicen, Senior Associate Attorney, Dinsmore & Shohl LLP</p>	<p>This session will introduce the fundamentals of a bond issuance – from understanding the roles and functions of the various market participants to identifying the most important issues for governmental entities to manage to ensure a successful result.</p>
<p>Uniformed Grant Guidance Chad Gorfido, Senior Manager, Rea & Associates, Inc.</p>	<p>Creation of uniform grant guidance policies and procedures and subsequent proper implementation of policies and procedures.</p>
<p>Post-Issuance Compliance – Securities Law Requirements Allison Binkley, Partner, Squire Patton Boggs LLP, Kathleen R. Clark, Principal, Fifth Third Securities, Inc.</p>	<p>This session will cover post-issuance compliance matters on the securities law side. We will discuss continuing disclosure requirements under SEC Rule 15c2-12 and focus on the two new event notices that went into effect on February 27, 2019. We will also discuss any recent SEC initiatives or enforcement actions that relate to municipal bond offerings.</p>

<p>GASB Update</p> <p>David Bean, Director of Research and Technical Activities, Governmental Accounting Standards Board</p>	<p>With OPEB still fresh in our minds, it is now time to begin focusing on the next wave of new GASB standards. Debt disclosures, fiduciary activities, leases, conduit debt, and new implementation guides are all front and center. In addition, the Board is addressing a number of practice issues, including subscription-based IT arrangements. This session will focus on what you need to know to implement these new standards and also will provide insight into the practice issue projects and the comprehensive projects that will shape the future of governmental accounting.</p>
<p>Collective Bargaining- Current Issues, Economic Impact, Trends, Janus</p> <p>Jonathan Downes, Attorney, Zashin & Rich</p>	<p>The biggest cost to government budgets is employees – and union contracts greatly impact those costs. Examining the market pressures and revenue restraints, this session will identify the issues unions are currently pressing in negotiations and the trends in fact-finding and conciliation as well as update on Janus issues in negotiations and litigation.</p>
<p>Alternative Financing Structures in Today's Fiscal Environment</p> <p>Jessica Cameron Mitchell, Managing Director, PFM</p>	<p>This session will discuss the income of federal tax reform on the financing options of municipal issuers as well as the broader municipal market implications associated with a dearth of supply.</p>
<p>Post Issuance Compliance: What To Do After Your Debt Is Issued</p> <p>William T. Conard II, Partner, Bricker & Eckler</p>	<p>You've issued your debt but what's next? This session will cover the federal tax law and federal securities law requirements and responsibilities for fiscal officers once debt is issued including expenditure of proceeds, use of proceeds, rebate and arbitrage, and EMMA reporting.</p>
<p>Navigating the Current Interest Rate Environment</p> <p>Mike Fink, Managing Director, Investments, Raymond James and Associates</p>	<p>For years, forecasters have been calling for treasury yields to move higher, yet we are still waiting for a significant push upward. There are a number of reasons why rates have not moved up and it is very possible that those conditions will remain into the foreseeable future. This session explores those reasons and provides strategies to maximize returns while maintaining safety and liquidity.</p>
<p>Debt Issuance Sales Options - Which is Best for your Jurisdiction?</p> <p>Brian Cooper, Director, Baketilly Municipal Advisors, Matathew Miller, Partner, IceMiller LLP, David Tiggett, Director, KeyBanc Capital Markets</p>	<p>Experts discuss the various sale method options available for municipalities in financing debt, including competitive, negotiated and private placements, and the advantages and disadvantages of each.</p>