



LOCAL GOVERNMENT OFFICIALS CONFERENCE

March 26-28, 2024

Hyatt Regency Columbus

350 N. High Street

Columbus, OH 43215

OHIO AUDITOR OF STATE KEITH FABER



Dear Conference Attendees,

Welcome to the 24th Annual Local Government Officials Conference.

As you know, public service can be rewarding while also presenting those who serve with unique challenges. As our state evolves to meet the demands of the 21st century, we must work together to meet the needs of all Ohioans.

We are pleased to offer this conference as we continue to assist local officials in their pursuit to be more efficient and maximize valuable resources. Your attendance demonstrates your desire to grow in the role your community has entrusted you with.

The goal of the Local Government Officials Conference is to provide you with up-to-date information on auditing, legal, and budgeting standards. I am excited about the variety and level of expertise of the speakers who will be providing presentations and discussing important issues of the day.

Thank you for your participation in the 24th Local Government Officials Conference. I hope you find this time informational and rewarding.

A handwritten signature in cursive script that reads "Keith Faber".



Local Government Officials Conference

Tuesday, March 26 – Thursday, March 28, 2024
Agenda and Course Descriptions

Dates and times subject to change

Tuesday, March 26
10 a.m. – 5 p.m.

Fund Accounting for New Mayors, Council Members, and Trustees

Presenters: Tisha Turner and Angela DeNunzio, Ohio Auditor of State

Description: Identify the establishment of types and purposes of funds and how they work; review the principles of basic accounting such as transfers, advances, old fund balances, reserve funds, unclaimed monies, etc.

Ohio Budgetary Law for Mayors, Council Members and Trustees

Presenter: Anna Mary Thomas, Ohio Auditor of State

Description: Budgeting, Fund Accounting, Chart of Accounts, and Basic Accounting for Mayors, Council Members, and Trustees

How to Analyze Monthly & Annual Financial Reports

Presenters: Tisha Turner and Angela DeNunzio, Ohio Auditor of State

Description: This training is designed to help you better understand the month end and year end reports. We present areas to focus your attention to assist in seeing where your entity is currently financially and is making financial decisions going forward.

(ALL DAY) Villages and Libraries: Fund Accounting, Chart of Accounts, Basic Accounting

Presenters: Cindy McCafferty and Jim Puthoff, Ohio Auditor of State

Description: Identify the establishment of and types and purposes of funds and how they work, review the chart of accounts for villages and how to create revenue and expenditure accounts, and review the basic accounting for villages such as budgetary requirements, recording receipts and disbursements, purchase orders, transfers, advances, interest allocation, etc.

The objective of this session is to understand the basics of financial recording and reporting for village fiscal officers.

(ALL DAY) Townships and Districts: Fund Accounting, Chart of Accounts, Basic Accounting

Presenter: Justin Sloan, Ohio Auditor of State

Description: Identify the establishment of and types and purposes of funds and how they work, review the chart of accounts for townships and how to create revenue and expenditure accounts; review the basic accounting for townships such as budgetary requirements, recording receipts and disbursements, purchase orders, transfers, advances, interest allocation, etc.

The objective of this session is to understand the basics of financial recording and reporting for township fiscal officers.

**Tuesday, March 26
3 – 6:15 p.m.**

Certified Public Records Training

Presenters: Andrew Geisler and Elizabeth Lewis, Ohio Auditor of State

Description: This seminar is in accordance with Ohio Revised Code §109.43 requiring Sunshine Law Training for all elected officials and/or their appropriate designees. The law directs them to obtain certification for each of their elected terms. This seminar satisfies the mandatory CPRT requirement.

There will be an in-depth examination of the responsibilities of elected officials and public offices, along with a review of the rights of the public records requestor. The Public Records Act, Open Meetings Act and Records Retention will be discussed, including but not limited to:

- new changes in the law.
- requirements to conduct proper open meetings and executive sessions, and keep and maintain minutes.
- requirement that records be maintained in a manner in which a public office must comply with a public records request.
- remedies and penalties that may be imposed for failure to comply.
- key definitions, exemptions, practical compliance with a public records request, enforcement and penalties, and the roles of the Attorney General's Office and the Auditor of State.

This CPRT session is open to conference attendees only.

**Wednesday, March 27
10 a.m. – Noon**

Ethics

Presenter: Susan Willeke, Ohio Ethics Commission

Description: This lively session will help public officials and employees in understanding how to identify and avoid acting on potential conflicts of interest. It will also provide information regarding ethics prohibitions related to public contracts and potential post-employment requirements. Attendees will also learn about general assistance available from the Ohio Ethics Commission to assist both the public and public sectors in understanding and complying with the Ethics Laws. This session will satisfy the Fiscal Integrity Act Ethics requirement.

**Wednesday, March 27
10 – 10:50 a.m.**

BWC Services of Ohio Employers Update

Presenter: Kathleen Davenport, OBWC

Description: This workshop is designed for human resources, payroll, workers' compensation administration, and safety personnel. We cover how BWC determines workers' compensation rates, the costs that drive them, how claim costs impact your rates, rating plan options, strategies to control costs. We also discuss BWC Services to assist with your workers' compensation program.

Legislative Updates for Townships and Villages

Presenters: Tom Hancock and Torri Sholl, Ohio Auditor of State

Description: Township and Village attendees will be provided with information on recent Auditor of State Bulletins, Attorney General Opinions, court cases and statutory amendments related to audit issues. Attendees:

- will learn about recent legal changes affecting audit-related matters.
- be provided with materials and references to legal resources related to audit matters.

UAN Payroll Update

Presenter: Bob Walter, Ohio Auditor of State

Description: This update will discuss the most current issues being raised to UAN Support. This includes a sampling of report preparation, and the steps for occasional but common changes to settings or utilities will be reviewed. We provide time to take questions from UAN clients. The objective of this session is to increase the knowledge of the UAN Payroll module for attendees of this session.

Round Table for Large Villages

Presenters: Dave Thompson and Cindy McCafferty, Ohio Auditor of State

Description: All round tables are driven by the participants. The floor is open to any topics that the participants wish to discuss. A topic is brought up by one person and then others chime in to address that topic. Once the topic has run its course, another topic is brought up. The objective of these sessions is to provide attendees a forum for any issues they have had at their entities and to get feedback from others who might have that same issue. It is a good networking tool and helps address concerns that participants might have.

How to Prepare for a Single Audit

Presenter: Amanda Stidham, Ohio Auditor of State

Description: This session will provide information on preparing for a Single Audit.

Bond Funds and Port Authorities: How Can They Support Local Improvement Efforts?

Presenters: Jason Tiemeier, Tyler Compton, Bricker Graydon LLP, and Matt Schnipke, Warren County Port

Description: This session explains the various ways bond funds and port authorities support initiatives of counties and other political subdivisions. Presenters will discuss real world examples of partnerships with bond funds and port authorities that have helped local government entities improve their communities. Attendees will also receive regulatory guidance and learn about the legal structure of these entities.

Wednesday, March 27
11 a.m. – Noon

State and Local Fiscal Recovery Funding (SLFRF) Update

Presenter: Amanda Stidham, Ohio Auditor of State

Description: Discussion of the requirements set forth by the State and Local Fiscal Recovery Fund 2023 Interim Final Rule.

Legislative Updates for Townships and Villages

Presenters: Tom Hancock and Torri Sholl, Ohio Auditor of State

Description: Township and Village attendees will be provided with information on recent Auditor of State Bulletins, Attorney General Opinions, court cases, and statutory amendments related to audit issues. Attendees will learn awareness of recent legal changes affecting audit-related matters and be provided with materials and references to legal resources related to audit matters.

Cybersecurity

Presenter: Mark Bell, State of Ohio Adjutant General's Department

Description: An overview of the cyber threats and malware vectors that can affect local governments, best cyber practices, and cyber programs that can assist local governments.

National Flood Insurance Program (NFIP)

Presenter: Alicia Silverio, ODNR

Description: The course focuses on the NFIP and concepts of floodplain management, maps and studies, ordinance administration, mitigation, flood insurance, BFE determination, elevation certificates, and the relationship between floodplain management and flood insurance.

Records: Knowing What to Throw Away & Knowing What to Keep

Presenter: Anne Duprey, Frost, Brown, Todd LLC

Description: Never has this much media attention been focused on public documents, how they are created, where they are stored, and whether they are destroyed. This presentation will cover the basics of what public entities and employees can and can't do with documents and discuss some best practices to help entities determine what to throw away and what to keep.

Taking Advantage of TIFs: Beyond the Basics

Presenters: Brenda Wehmer and Michael Dean, Dinsmore & Shohl LLP

Description: In the right scenario, tax increment financing (TIF) can be a strong tool for economic development. This discussion will detail how this mechanism can be used, while highlighting the important role fiscal officers play in their creation and management. Attendees will hear first-hand accounts of Ohio-based projects that have used TIFs.

Wednesday, March 27
1:15 – 3:45 p.m.

Ohio Budgetary Law

Presenter: Anna Mary Thomas and Brittany Mustard, Ohio Auditor of State

Description: The budgetary process affects all functions in a local government. This session will provide an overview of the process from start to finish, including amending the budget during the year, limitations imposed, and the role of the county budget commission. You must attend Part 1 and Part 2 of this session to earn full credit.

Wednesday, March 27
1:15 – 2:30 p.m.

Implicit Bias

Presenter: Anne Duprey, Frost, Brown, Todd LLC

Description: There is no course description for this session.

UAN Cemetery

Presenter: John Morgan, Ohio Auditor of State

Description: This session will cover some common questions regarding the UAN Cemetery software, including how to begin using the software. Both the current UAN Cemetery module users and potential new users will benefit from this session, through a particular emphasis will be on using the UAN Cemetery software.

How to Read Month End & Year End Reports

Presenter: Tisha Turner and Angela DeNunzio, Ohio Auditor of State

Description: This training is designed to help you better understand the month end and year end reports. We present areas to focus your attention to assist in seeing where your entity is currently financially and in making financial decisions moving forward.

Budgeting for Excellence in the Public Realm

Presenter: Lee Ann Shortland, City of Westerville

Description: Budgeting is much more than a financial plan for operations and capital improvements. To achieve the goals and objectives within a board or council's adopted strategic plan, the budget must assure the availability of necessary resources. Input from team members at all levels of the organization is valuable in identifying key budget components. Lifting our eyes to envision future opportunities and challenges should be coupled with a fiscal plan to overcome potential obstacles to financial stability and flexibility.

Drinking Water and Wastewater Infrastructure Funding

Presenter: Katie Courtright, Ohio EPA

Description: Ohio EPA administers the two State Revolving Funds (SRF) for water and wastewater infrastructure improvements. These programs offer low-interest loans and limited grant-like funding for a variety of projects. This session will provide an overview of both programs, including funding cycles, incentives, and discounts as well as accessing grant-like funding.

Doubts about Debt? Grants, Loans, and Other Ways to Invest in Infrastructure

Presenter: Gwynn Stewart, Ohio State University Extension, Noble County; John Hemmings, Ohio Valley Regional Development Commission; Dave Burrows, Dayton Development Coalition

Description: The process of issuing debt can feel overwhelming for some local governments and unrealistic for others. This panel will take a deeper dive into the ways local governments can fund important infrastructure improvements without issuing debt. Panelists will share their first-hand experience in applying for and obtaining grants and utilizing other programs that can help local governments meet their capital needs.

Wednesday, March 27
2:45 – 3:45 p.m.

Reconciliations: Banking and Proof of Cash

Presenter: Rose Kodros, Ohio Auditor of State

Description: Participants will learn to identify and compile differences between book and bank activity, by month, to populate final adjustments needed to reconcile the books to the bank.

Investment Tips and Hot Topics

Presenter: Eileen Stanic, Meeder Investment Services

Description: After the fastest pace of interest rate hikes in 40 years, the outlook for 2024 and 2025 has pivoted to slower economic growth and lower interest rates. This session will provide tips and techniques to build stability in interest income. Level: Novice, Intermediate, Advanced

OPERS 101

Presenter: Sarah Carr, OPERS

Description: Attendees will receive an overview of OPERS forms that employers may have to complete throughout a member's working career.

Round Table for Small Villages

Presenters: Dave Thompson and Tisha Turner, Ohio Auditor of State

Description: All round tables are driven by the participants. The floor is open to any topics that the participants wish to discuss. A topic is brought up by one person and then others chime in to address that topic. Once the topic has run its course, another topic is brought up. The objective is to provide attendees to bring up any issues they have had at their entities and to hear from others who might have that same issue. It is a good networking tool and helps address concerns that attendees might have.

HSA/HRA/Fringe Benefits

Presenter: John Darr, IRS

Description: Attendees will be given an update on IRS matters that pertain to local governments and will learn the various types of fringe benefits such as travel, meals, cell phones, uniforms, and autos. Attendees will be provided sample procedures needed to have an accountable plan for fringe benefits and when the fringe benefits should be included in an employee's wages.

How to Make Housing Happen — A Case Study on Best Practices for Residential Development

Presenters: Heather Arling, Bradley Payne Advisors; Harlita Tomlinson, Forest Park; and Brenda Wehmer, Dinsmore & Shohl LLP

Description: Keeping up with the growing need for additional housing continues to be a persistent challenge across our communities. Presenters will share first-hand experiences of their work to establish new policies and bring new units to their respective areas. Attendees will learn about the full continuum of the experiences from how the work began to how to build upon its success in the future. Most important, the panel will highlight the role fiscal officers play in all stages of the implementation and management of projects.

Wednesday, March 27
4 – 5 p.m.

Can I Ask That? Interviewing Tips and Best Practices

Presenter: Drew Esposito, Clemans, Nelson, and Associates

Description: Hiring the right person is one of the most challenging aspects of being an employer. Hiring the wrong person can be the most costly. With the stakes high, don't make these decisions without proper preparation and training.

This session will help employers and managers navigate the turbulent seas of employee interviewing and hiring by learning how to effectively interview and evaluate applications without exposing their agency to liability by asking unlawful questions.

Confessions of Fraudsters

Presenters: Marissa Gibson and Erin Kelly, Ohio Auditor of State

Description: This session will cover examples of fraudsters, giving an overview of the schemes they used, examples of how the schemes were perpetrated, and the consequences each fraudster received.

UAN Accounting Update

Presenters: Bob Walter and John Morgan, Ohio Auditor of State

Description: This update will discuss the most current issues being raised to UAN Support. In addition, the instructor will explain key UAN reports regarding their presentation of the local government's fund accounting and budgeting concepts. We provide time to take questions from UAN clients.

What Revenues for What Expenses

Presenter: Chris McCoy, Ohio Auditor of State

Description: This session is designed to explain to newer fiscal officers some of the more common funds they use in their job, the type of revenues received by those funds, and what expenditures are deemed appropriate. The course will also briefly cover transfers and advances between funds along with a very brief discussion of how to allocate some administrative and audit costs based on AOS Bulletins. Attendees will learn:

- what types of revenues and expenditures should occur within certain funds.
- what resources are available to help answer questions that may arise when receipting or expending monies from certain funds.
- the difference between transfers and advances among funds.
- a brief overview of administrative and audit cost allocations using AOS Bulletins as a guide.

Keys to Effective Grant Management

Presenter: Stacie Massey, OBM

Description: 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, single audit, and program income.

941 Update

Presenter: John Darr, IRS

Description: This session will cover the requirements on when a Form 1099 should be issued and what name and TIN should be used. We will cover how to obtain this information from your vendors. We will also discuss when deposits need to be made for Form 941.

Preparing for Community Growth: Matching Proven Practices with Future Needs

Presenters: Bill Beagle, Ohio Treasurer's Office, Ed Good, Mead Township Trustee (Belmont County), and Becky Jenkins, New Albany-Plain Local Schools

Description: This panel discussion centers on schools and townships, and the important roles they can play in economic development projects. In sharing their own experiences and perspectives, panelists will explain ways fiscal officers can balance the existing demands of their constituencies while supporting the broader needs of area families and residents during times of growth.

**Thursday, March 28
8 – 9 a.m.**

Grant Writing 101

Presenter: Holly Tucker, Ohio EPA

Description: As budgets get tighter, local officials must often seek external funding sources. This session will offer tips to help you find new grant opportunities, and insights on approaching government, foundation, and corporate grant makers. Learn how to avoid common mistakes applicants make, and develop realistic objectives, activities, and budgets.

Part One of two in this series will explore how communities can prepare and plan for development of infrastructure grant applications to state and federal agencies. Topics covered will include compiling usable data, employing research strategies, estimating costs, and collecting public input/feedback.

Attendees will receive an overview of how to research grant opportunities and learn how to write winning grant proposals to support local government programs.

Round Table for Large Townships

Presenters: Dave Thompson and Michelle Wears, Ohio Auditor of State

Description: All round tables are driven by the participants. The floor is open to any topics that the participants wish to discuss. A topic is brought up by one person and then others chime in to address that topic. Once the topic has run its course, another topic is brought up. The objective is to provide those attending a forum to bring up any issues they have had at their entities and to get feedback from others who might have that same issue. It is a good networking tool and helps address concerns that attendees might have.

Cybersecurity

Presenter: Mark Bell, State of Ohio Adjutant General's Department

Description: An overview of the cyber threats and malware vectors that can affect local governments, best cyber practices, and cyber programs that can assist local governments.

OPERS 101

Presenter: Sarah Carr, OPERS

Description: Overview of OPERS forms that employers may have to complete throughout a member's working career.

How to Be a Better Manager

Presenter: Drew Esposito, Clemans, Nelson, and Associate.

Description: There is no course description for this session.

Applying Best Practices When Making Investment Decisions

Presenter: Gabe Phillips, Meeder Investment Services

Description: This course will provide practical examples of best practices to apply when making investment decisions. Topics include setting interest rate expectations, identifying and comparing investment opportunities, and factors to consider when constructing your entity's investment portfolio.

Thursday, March 28
9:15 – 10:30 a.m.

Grant Writing 102

Presenter: Holly Tucker, Ohio EPA

Description: As budgets get tighter, local officials must often seek external funding sources. This session will offer prospecting tips to help you find new grant opportunities, and insights on approaching government, foundation and corporate grant makers. Learn how to avoid common mistakes applicants make, and develop realistic objectives, activities and budgets.

Part Two of this series will cover the specific ins and outs of various state and federal funding agencies; understanding funding timelines, purpose, and need statements; and developing solid, fundable applications.

SEFA (Federal Schedule) & ODOT Confirmation Process

Presenter: Michael Miller, ODOT

Description: Does your local government have ODOT projects? Is your local government classified as a subrecipient of Federal funds for any of those projects? If so, do you know that 2 CFR Part 200 requires certain financial management and reporting activities. This session will focus on the LPA's required tracking and annual reporting of project expenditures.

What Is the Role of a County Auditor?

Presenter: David Graham, Greene County

Description: Learn key areas of collaboration between townships and county auditors. We will review timelines and statutory frameworks for budgeting, the budget commission, various settlements (including collected real estate property taxes, TIFs, and special assessments), and procedures for getting a levy on the ballot. In addition, this session will cover the relationship between real property value changes and real property tax changes, including the various types of levies and inside millage versus outside millage.

Uncommon Accounting Issues

Presenter: Lisa Woodford, Ohio Auditor of State

Description: Special assessments, streetlighting districts, abating nuisances...these problems may not come up every day, but there may be some things that your township has to deal with from time to time. Learn how to keep track of items that may be less common in your books.

Mail Theft, Fraud, and Dangerous-Mail Investigations

Presenter: Daniel Johnson, USPS

Description: This session is an overview of the Inspection Service jurisdiction with a focus on mail theft and dangerous mailings. This includes the department's ability to respond to an elected official's office for a letter containing threats, elder fraud schemes, and the ability to assist in recovering mailed money, and investigating those cases.

Reports and Data Requirements

Presenter: Chris Kerby, Village of South Zanesville

Description: When, what, and why reports and payments are required

Thursday, March 28
10:45 a.m. – Noon

UAN Services for New Fiscal Officers

Presenter: Suzanne Coulter, Ohio Auditor of State

Description: This session is designed for newly elected fiscal officers for entities that currently use the UAN application. The session will explain everything about the UAN program without discussing the accounting or payroll. We will discuss everything from what UAN training is available to whom to call when the computer stops working.

OCS Update

Presenter: Kelly Berger-Davis, Ohio Auditor of State

Description: This session will cover updates to the 2024 Ohio Compliance Supplement

Forecasting & Capital Plans Basic

Presenter: Chris McCoy, Ohio Auditor of State

Description: This presentation is designed to help understand the importance cash-basis forecasting can play in the budgetary process along with predicting the future financial health of an entity.

Transfers and Advances

Presenter: Lisa Woodford, Ohio Auditor of State

Description: With an increased number of calls regarding interfund activity, the Auditor of State's office will be covering transfers, advances, and the effect of outstanding advances on the budgetary process.

Internal Controls

Presenter: Ashley Perry, Ohio Auditor of State

Description: This session will cover the basics of internal controls, including a definition. The components and benefits of good internal controls will be discussed. Management and public officials' responsibilities for internal controls will be discussed. Common policies to develop and importance of segregation of duties will be covered. Participants will learn the importance and benefit of establishing internal control policies.

Using a Performance Audit to Enhance Your Operations

Presenter: Amanda Curran, Ohio Auditor of State

Description: Performance audits are beneficial to all types and sizes of government, including townships. A performance audit can be designed to increase customer satisfaction, reduce costs, align operations with mission and strategy, and improve efficiency and effectiveness of operations.

**Thursday, March 28
1 p.m. – 2:15 p.m.**

Ohio Persistent Cyber Program

Presenters: Peter Kobak and Amanda O'Mara, Ohio Cyber Range Institute

Description: The Ohio Persistent Cyber Program is a state sponsored program that is offered completely free of cost and is open to all local government entities in the state of Ohio, funded and supported by Cyber Ohio, OC3, the Ohio Cyber Reserve, the Ohio Adjutant General's Department, the Ohio Department of Education, the Ohio Cyber Range Institute, and CISA. We are launching our first cohort of training this March, beginning with Hocking and Jackson counties as well as all the local government entities (city, township, libraries, schools, etc.) within those counties. Our goal is to provide this training to all local government entities across all 88 counties with an initial focus on rural areas and county governments.

Mail Theft, Fraud, and Dangerous-Mail Investigations

Presenter: Daniel Johnson, USPS

Description: This session is an overview of the Inspection Service jurisdiction with a focus on mail theft and dangerous mailings. This includes the department's ability to respond to an elected official's office for a letter containing threats, elder fraud schemes, and the ability to assist in recovering mailed money, and investigating those cases.

Audit Preparation — How to Make Your Audit Go Seamlessly

Presenter: Kelly Berger-Davis, Ohio Auditor of State

Description: This session will explain what an audit is, important deadlines, tips for an efficient audit, and resources available on the Auditor of State's website.

Budgeting for Small Governments

Presenter: Chris Kerby, Village of South Zanesville

Description: This session will cover the entity's budget process from start to finish. We will walk through the budget process, including practical experiences from individuals who experience this daily.

Forecasting & Capital Plans Advanced

Presenter: Chris McCoy, Ohio Auditor of State

Description: A more detailed in-depth look into understanding the importance cash-basis forecasting can play in the budgetary process along with predicting the future financial health of an entity.

Small Towns, Big Futures

Presenter: Charles Dietz, USDA

Description: The presentation will provide an overview of USDA Rural Development programs, which provide grant, loan funds, and loan guarantees to rural entities throughout Ohio.

**Thursday, March 28
2:30 – 3:30 p.m.**

Round Table for Small Townships

Presenters: **Dave Thompson** and **Chris McCoy**, Ohio Auditor of State

Description: All round tables are driven by the participants in each. The floor is open to any topics that the participants wish to discuss. A topic is brought up by one person and then others chime in to address that topic. Once the topic has run its course, another topic is brought up. The objective of these sessions is to provide those attending a forum to bring up any issues they have had at their entities and to get feedback from others who might have that same issue. It is a good networking tool and helps address concerns that attendees might have.

Village Council and Township Trustee Meetings

Presenter: **Andrew Geisler**, Ohio Auditor of State

Description: To provide an overview of village council and township trustee meetings.

Top Ten Audit Comments for Townships and Municipalities

Presenter: **Ashley Perry**, Ohio Auditor of State

Description: Review the most common audit comments for Townships and Municipalities as well as discuss possible controls that could be implemented to avoid those comments.

Confessions of Fraudsters

Presenters: **Marissa Gibson** and **Erin Kelly**, Ohio Auditor of State

Description: This session will cover examples of fraudsters, giving an overview of the schemes they used, examples of how the schemes were perpetrated, and the consequences each fraudster received.

Libraries — Fund Accounting

Presenter: **Sam Kraly**, Ohio Auditor of State

Description: This course will provide a basic level overview of fund accounting and the different types of funds available to libraries. Topics will include fund accounting, chart of accounts, and general accounting concepts.

Hidden Issues in Employment Law

Presenter: **Anne Duprey**, Frost, Brown, Todd LLC

Description: This informative webinar will cover the impact of legislative changes affecting health insurance for township employees, legal issues with recruitment and hiring, issues with employees working remotely and public employee political speech inside and outside of work during the election season.

Meet Your 2024 Local Government Officials Conference Speakers!



Auditor of State Keith Faber

As Ohio's 33rd Auditor of State, Keith Faber is dedicated to ensuring efficient, effective, and transparent government for the people of Ohio.

Faber served 17 years in the state legislature, including time as President of the Ohio Senate. He earned a reputation for restraining state spending, lowering taxes, and advocating for more transparent, accountable government.

Among other legislative accomplishments, he pushed for:

- Reductions in the costs of higher education.
- A streamlined public-record mediation process in the Court of Claims for addressing public records disputes.
- An increase in performance audits aimed at making state agencies more efficient and effective.

As Auditor of State, Faber has continued his work to ensure taxpayer dollars are spent appropriately and those who lie, cheat, and steal public resources are held responsible for their actions.

Since taking office in 2019, Auditor Faber has overseen the convictions of more than 115 public officials and spearheaded audits that identified billions in unemployment fraud and abuse. His administration also continues to help state and local governments work better, faster, and cheaper while improving customer service for Ohioans.

Faber earned his undergraduate degree from Oakland University and his Juris Doctorate from the Ohio State University Moritz College of Law. After working in the private sector, he opened his own law firm, Faber and Associates LLC.

Faber and his wife, Andrea, have two children and live in Celina, Ohio.



Treasurer Robert Sprague

Robert Sprague became Ohio's 49th Treasurer of State on January 14, 2019. As Treasurer, he serves as the chief investment officer for the state's investment and debt portfolios, oversees the daily cash flows of state monies, and serves as custodian of certain funds and investment assets outside the state treasury.

Treasurer Sprague is committed to improving Ohio and the lives of its residents through trusted stewardship, wise investment, and bold innovation. These principles have been at the heart of his work since the start of his administration.

As Treasurer, Sprague successfully launched ResultsOHIO, a program that empowers policymakers and innovators to pursue pay for success projects aimed at tackling social and public health challenges facing the Buckeye State. ResultsOHIO protects taxpayer dollars by focusing on bold, new results-based ideas. Through the initiative, public dollars are only used to reimburse project costs if the project has proven to deliver verifiable results.

In the fall of 2021, Treasurer Sprague unveiled new and innovative ways to put the state's balance sheet to work for Ohio. The Ohio Gains initiative featured a series of investment reforms that created new cost savings opportunities for Ohio-based businesses and institutions, while investing more of Ohio's tax dollars here in Ohio. Central to the Ohio Gains proposal was an overhaul of the popular Ag-LINK program that makes reduced interest loans available to Ohio's farming community. The new and improved Ag-LINK made an immediate impact on Ohio's agriculture community, as 2022 set a number of new records for the decades-old program.

Sprague also oversaw the development and implementation of Family Forward, a program designed to support prospective parents navigating the adoption process. Through Family Forward, Ohioans seeking to adopt may qualify for reduced interest loans up to \$50,000 that can be used to help manage the costs associated with adoption.

The STABLE Account program, which empowers individuals living with disabilities through specialized savings and investment accounts, is witnessing unprecedented growth. Under Sprague's leadership, program participation grew from fewer than 10,000 accounts to more than 31,000 by the end of his first term in office. Additionally, the Treasurer's office partners with multiple public and private sector employers to provide eligible employees with direct deposit options for contributing to a STABLE account.

Treasurer Sprague first entered public service in his hometown of Findlay, where he developed his commitment to strong fiscal stewardship as city auditor and treasurer. In these roles, he balanced the city's budgets and helped finance a massive recovery effort after historic floods and the 2008 economic recession. He later made his way to Columbus, serving the 83rd District as a member of the Ohio House of Representatives from 2011 through 2018.

During his time in the private sector, he was a project lead at Ernst & Young and worked on several high-profile engagements with Fortune 500 companies before forming his own consulting firm.

Treasurer Sprague graduated from Duke University with a bachelor's degree in mechanical engineering and later earned a master's degree in business administration with an emphasis in finance from the University of North Carolina at Chapel Hill. His commitment to public service is matched only by his love of family. He and his wife, Amanda, are the proud parents of five children and continue to live in Findlay.



Heather Arling

Director

Bradley Payne Advisors

Arling is a Director in the Cincinnati office of Bradley Payne Advisors. Before joining Bradley Payne Advisors, Arling worked for William Blair & Company and Fifth Third Securities Inc., where she was responsible for the analysis and execution of short term and long-term debt offerings for K-12 school districts, municipalities, higher education, non-profits, and special districts. Arling has over 17 years of experience in public finance and significant experience working with the region's leading issuers and has structured thousands of municipal financings.

As a Director, Arling's primary responsibilities include completing debt overview profiles, performing credit and restructuring analyses, and providing deal execution support. Arling also focuses on clients' debt profiles, advises them on refunding opportunities, and creates structures to optimize savings. She plays an integral role during bond pricings by helping the issuer ensure the best information is available to investors when a client's bonds are being marketed to potential buyers.

Arling is a Registered Municipal Advisor, registered with the Municipal Securities Rulemaking Board (MSRB) and the Securities Exchange Commission (SEC). She currently holds a Series 50 license. She received a Bachelor of Science degree with a major in Finance from Ohio State University, Columbus.



Bill Beagle
Senior Director of Policy & Program Admin
Ohio Treasurer's Office

Beagle serves as the Senior Director of Policy and Program Administration for Ohio Treasurer Robert Sprague, overseeing four program areas, including the Center for Public Investment Management, and managing the agency's public policy efforts.

Before joining the Treasurer's office, he served eight years in the Ohio Senate representing the 5th Senate District, which comprises Miami County, Preble County, and portions of Darke and Montgomery Counties. In addition to serving as Dean of the institution, Beagle chaired the Workforce Development Committee, Public Utilities Committee, Ohio Aerospace and Aviation Technology Committee, Ohio Commission on Fatherhood, and Ohio Retirement Study Council. He also served on the Finance Committee, Ways and Means Committee, Health and Medicaid Committee, Ohio Third Frontier Advisory Board, and the Governor's Workforce Board, and held other committee assignments during his eight-year tenure. He received honors for his legislative efforts from the Ohio Library Council, the Ohio Adoption Planning Group, Venture Ohio, Farm Bureau, and others.

Before his service in the Ohio Senate, Beagle served as president of his local city council and on his local planning and library boards. Among other accomplishments, his efforts contributed to bringing Abbott Laboratories to the community.

With a background in banking and finance, he started his own company in 2002 that's still in operation. Bill received his Bachelor of Science degree in Finance from Miami University and a Master of Business Administration from Cleveland State University. He and his wife live in Tipp City and have three adult children.



Mark Bell
Cyber Security Outreach Coordinator
State of Ohio Adjutant General's Department

Bell is the Cyber Security Outreach Coordinator for the Adjutant General's Dept .of Ohio. He coordinates a range of cyber partners throughout Ohio, organized into the Ohio Cyber Collaboration Committee (OC3). Bell is also Chairman of the Ohio Cyber Range Institute's (OCRI) Executive Committee, which provides strategic oversight for the Ohio Cyber Range.

Before working for the Ohio National Guard, Bell worked for 26 years as a congressional staffer for former congressmen John R. Kasich and Patrick J. Tiberi, serving in a variety of roles from case worker to Chief of Staff.

Bell is also a retired USAR Military Police Command Sergeant Major. His last assignment was serving as the Division Command Sergeant Major of the newly created 87th Training Division in Birmingham, Ala.



Kelly Berger-Davis
Quality Assurance and Technical Specialist
Ohio Auditor of State

Berger-Davis is a Quality Assurance and Technical Specialist in the Center for Audit Excellence Division of the Ohio Auditor of State's Office. She has held various other positions in her more than 25 years with the Auditor's office, ranging from intern to Senior Audit Manager in the West Regional Office. Berger-Davis's areas of specialty include traditional schools, community schools, and the Ohio Compliance Supplement. Berger-Davis has a Bachelor of Science degree in Accounting from Bowling Green State University and was a lead adopter of the AICPA's Advanced Single Audit Certificate. She has been a member of the Central Ohio Chapter of the Association of Government Accountants (AGA), currently serving on the 2023-24 Executive Board; served as 2016-17 President; held several other positions throughout the years; and sat on the 2016-17 National Board of Directors. Berger-Davis also serves on the Single Audit Committee for the National State Auditors Association (NSAA).



Dave Burrows
Executive Vice President
Dayton Development Coalition

Burrows is the Executive Vice President of Engagement and Business Development at the Dayton Development Coalition. He has over 30 years of professional experience ranging from manufacturing to executive leadership in both the public and private sectors. He previously spent over five years with the DDC as Vice President of Economic Development Programs.

Burrows was instrumental in the development of JobsOhio at the DDC. Previously, he led the Business Services division at Goodwill Easter Seals Miami Valley as the Vice President. His team had more than 275 dedicated people throughout a 23-county region. This team performed janitorial service in over 3 million square feet daily including space at Wright Patterson Air Force Base. The division also performed services like packaging, small assemblies, computer recycling, computer sales, and other electronic recycling.

He also started a new sewing operation after winning a contract with the department of defense to sew laundry bags for the U.S. Navy. Over 75% of the employees in his division were people with disabilities or other disadvantages.

Before Goodwill, Burrows helped Fuyao Industry Group make the decision to build a new factory in Moraine, Ohio, at the former General Motors Assembly Plant. Later he became Vice President for Fuyao Glass America. During his tenure at Fuyao, they hired over 2,000 people, expanded a 1.4 million square foot building to 2 million, installed the assembly lines, and started full production of products.

He also has a personal passion for small business in the Miami Valley as he is a former owner of multiple Cold Stone Creamery franchises. Dave also worked in a family manufacturing business that had four facilities located in two states. He did everything from running CNC equipment and programming to operations and sales.

Burrows holds a Bachelor of Arts degree in Management from Wilmington College. Over the years, he continued his education through extensive business ownership and management training. Currently, he serves on several local boards and is an active leader and volunteer in the local community. He was a high school and club soccer coach for 30 years. He was an inaugural inductee of his high school's sports hall of fame and was in the Academy Award-winning documentary American Factory. Burrows and his wife, Jackie, have two children and live in Troy, Ohio.

Sarah Carr
OPERS Compliance Specialist
OPERS

Carr is a graduate of Ohio State University and has over 18 years of experience in public pension systems. She is currently a Compliance Specialist with the Ohio Public Employees Retirement System, where she has worked for over six years. Previously, Carr was a Benefits Administrator for the Florida Retirement System, where she worked for 13 years.



Tyler Compton
Attorney
Bricker Graydon LLP

Compton is an attorney in Bricker Graydon's Public Finance Group and has a practice focused on economic development projects, including Commercial Property Assessed Clean Energy (C-PACE) financing, new community authorities (NCA), tax increment financing (TIF), community reinvestment areas (CRA), and joint economic development districts (JEDD). Compton also has experience with state and local tax, including sales and use tax, and frequently represents port authorities on sales and use tax exemption projects and bond fund capital lease transactions.



Suzanne Coulter
UAN IT Analyst
Ohio Auditor of State



Katie Courtright
Assistant Chief, Office of Financial Assistance
Ohio EPA

Courtright serves as the assistant chief in Ohio EPA's Division of Environmental and Financial Assistance (DEFA) Office of Financial Assistance. The Office of Financial Assistance administers the two state revolving funds for water and wastewater infrastructure improvements along with other water-quality related programs.

She has worked for the State of Ohio for 19 years in multiple funding programs related to improving local infrastructure. In 2015, she joined Ohio EPA working on brownfield redevelopment and then moved to DEFA in 2019.

Before coming to Ohio EPA, Courtright worked at the Ohio Department of Development managing brownfield projects and revolving loan fund programs. She holds a Bachelor of Science degree in environmental geography and environmental studies from Ohio University and a certificate from the National Development Council as an Economic Development Finance Professional.



Amanda Curran
Senior Performance Project Manager
Ohio Auditor of State

Amanda Curran is a Senior Performance Project Manager and has been with the Ohio Performance Team for over 12 years. Throughout this time, Amanda has worked on and led projects of a variety of entity types and sizes, ranging from small school districts and municipalities to multi-million-dollar state agencies. She is the Channel Lead for local government projects where she assists project leads as needed and oversees all performance audits in this channel. Amanda has a wide breadth of knowledge in human resources and operations.

John Darr
Revenue Agent
IRS

Darr currently manages a group of employment tax specialists, commonly called the Employment Tax Knowledge Management group (K Net) that helps revenue agents understand and apply employment tax law on a consistent basis. Before joining the Employment Tax K Net, Darr was the Northeast U.S manager with the Federal, State, and Local (FSL/ET) group. Recently, he was detailed out to the IRS National Headquarters to work on various programs related to Covid 19 credits.



Kathleen Davenport
Regional Business Consultant
Ohio Bureau of Workers' Compensation

Davenport is a Business Consultant with the Ohio Bureau of Workers' Compensation for Southwest Ohio. She assists employers in Montgomery, Darke, Miami, Shelby, Preble, Butler, and Hamilton counties.

Davenport has worked for BWC since 1994. During her tenure with BWC, she has worked both as an Employer Service Specialist and a Claims Service Specialist.

As a Business Consultant, she serves as a liaison among BWC, area employers, and employer associations.

Davenport also works with employers in BWC's Individual Retrospective Rating Program and Large Deductible Program. This has given her experience in assisting Ohio employers with their risk management, claims management, and safety solutions. She is a 1992 graduate of Miami University School of Business, with a degree in Decision Science. She is also a graduate of the Ohio Certified Public Managers Program through Wright State University. She is an instructor for the Ohio Center of Occupational Safety and Health.



Michael Dean
Partner
Dinsmore & Shohl LLP

Dean is a partner in Dinsmore & Shohl's Cincinnati office, where he practices in the firm's Traditional Governmental, Economic Development, Health Care and Higher Education areas within the Public Finance group. As a member of this group, Dean assists a variety of local government entities, including state universities, counties, municipalities, townships, and special districts, as well as 501(c)(3) education and health care entities, to structure governmental and conduit municipal securities transactions for a wide variety of projects. He has worked as bond counsel, bank counsel, underwriter counsel, disclosure counsel, and corporate counsel on various tax-exempt and traditional taxable financings, as well as special counsel to governmental entities and developers in connection with economic development projects. Michael graduated and received his law degree from the University of Cincinnati College of Law in 2014, after obtaining a Bachelor's degree in Finance and Economics from Anderson University in Indiana in 2011. Michael is also listed in Best Lawyers "Ones to Watch" in Cincinnati for Public Finance Law (2021-24).



Angela DeNunzio
Assistant Chief Project Manager
Ohio Auditor of State

DeNunzio has 18 years of governmental experience with the office of the Auditor of State. DeNunzio is currently the Assistant Chief Project Manager in the Northeast section of the Local Government Services Section and assists various local governments with GAAP conversions, reconciliations and reconstructions, and forecasting and is financial supervisor for entities in fiscal caution, watch, or emergency.



Charles Dietz
Community Program Director
United States Department of Agriculture

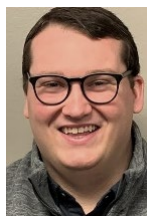
Dietz has been with the USDA Rural Development for 31 years, the past 16 years with Rural Development's Community Programs. As the State Community Program Director, Dietz oversees the implantation of the Community Facilities and Water & Environmental Programs in the State of Ohio. The mission of the Community Programs is to provide needed financial support to government bodies and not-for-profit entities, in eligible rural areas.

Anne Duprey
Partner
Frost, Brown, Todd LLC

Anne (Annee) Duprey focuses her practice on the representation of employers in a broad spectrum of labor and employment matters, including employment litigation, traditional labor work, and advising employers on day-to-day personnel issues. Duprey regularly assists clients with litigation and advice regarding discrimination and harassment issues, navigating tricky FMLA and ADA issues, and wage and hour compliance. In addition, Duprey frequently assists employers with addressing employee privacy issues and protecting company confidential information through non-competition, non-solicitation, and confidentiality agreements. Duprey has represented a wide variety of small, mid-size, and large employers, across many industries, as well as several Ohio municipalities. She is a regular speaker on labor and employment trends, discrimination, and harassment issues, and best employment practices. She also provides ongoing education and training to many clients, which allows employers and their staff to identify and address human resources concerns with confidence. Outside of the office, Duprey enjoys spending time with her husband and young daughters. She is the Past President of the Human Resources of Central Ohio, a member of the Nationwide Children's Hospital Development Board, and the Secretary of the Schwachman Diamond Syndrome Alliance and enjoys volunteering in the community.

Drew Esposito
Manager of Client Development
Clemans Nelson & Associates Inc.

Esposito is a Shareholder and serves as Manager of Client Development. He advises clients in human resource management, labor relations, contract negotiations, regulatory compliance, discipline, and policy development. He conducts training on human resource and labor relations issues such as social media and technology in the workplace, supervisory principles and practices, performance evaluations, FLSA, FMLA, and discriminatory harassment. Esposito joined Clemans Nelson in 2011 after working for two of the most preeminent law firms in Cleveland. He received his Juris Doctorate from Cleveland-Marshall College of Law and his bachelor of science degree from Ohio University in Political Science and Biology.



Andrew Geisler
Assistant Legal Counsel
Ohio Auditor of State

Geisler joined the Ohio Auditor of State's office in January 2022 as an Assistant Legal Counsel. A native of Dublin, Ohio, Geisler received a Bachelor of Arts degree in Political Science and Journalism, a Master of Arts in Political Science from Miami University in 2015 and his Juris Doctorate from the Case Western Reserve University School of Law in 2019.

Before joining the Auditor of State's Office, Geisler was a legal fellow at the Buckeye Institute in Columbus, where he worked on a variety of legal policy issues and public interest litigation matters. Geisler also is an Adjunct Professor of Political Science at Otterbein University where he teaches Constitutional Law. Geisler lives in Hilliard, Ohio, with his wife and daughter. He enjoys playing golf, reading, and watching Cleveland sports.



Marissa Gibson
Fraud Investigator
Ohio Auditor of State

Gibson is an investigator for the Ohio Auditor of State Special Investigations Unit (SIU), which investigates allegations of fraud, waste, and corruption involving public money.

She has been a law enforcement officer since 2001, working in the detective bureau of a Central Ohio Sheriff's Office before coming to SIU.

Gibson also has worked as an investigator in the Anti Money Laundering department of a national bank, where her interest in white-collar crime began.

She is a graduate of The Ohio State University as well as Tiffin University. Since January 2019, AOS SIU has secured 117 convictions for fraud on 214 charges, resulting in over 20 million dollars in findings for recovery.



Ed Good
Township Trustee
Mead Township Trustee (Belmont County)

Good, a lifelong resident of Belmont County, is a community leader and activist recognized on the Local, State, and National levels. After graduating from Bellaire High School and then Belmont Technical College, Good began his career at the Ohio Edison R.E. Burger Power Plant. Good, who holds an Ohio Stationary Steam Engineers license, worked in fossil and nuclear power generation for over 35 years before accepting a position as Legislative Director with the Utility Workers Union of America AFL-CIO, then retiring in 2016.

In 2000, Good was appointed by Gov. Bob Taft to the Ohio Electric Employee Assistance Advisory Board. He led the effort in 1995 to successfully apply for and receive a U.S. Department of Labor, Clean Air Employee Transition Assistance Grant. This program, which totaled over \$3 million, benefited displaced workers and their families. He currently serves on the Workforce Investment and Opportunity Act Area 16 Board representing Belmont County.

He was appointed to the position of Mead Township Trustee in 1996, and has retained that seat to date. Good is a graduate of the second class of the annual Ohio Township Association Leadership Academy and more recently a graduate of the OTALA 2.0 program. He used those skills to create the Mead Township Park District and the Ohio River and Western Fire District, where he served as the initial board chair and remained on the board until 2022. He was elected to the Ohio Township Association Board of Directors in 2018 and still serves in that capacity.

In 2004, he received the FirstEnergy, D. Bruce Mansfield Presidential Community Service Excellence Award, following up in 2010 by winning the F.E. William Kuhns Presidential Leadership Excellence Award, becoming the first and only FirstEnergy two-time Presidential Award winner. He was also honored in 2011, as a Bellaire High School Alumni Achievement Award winner.

Good has served on numerous volunteer community working boards including Habitat for Humanity, Big Brothers Big Sisters, and the Belmont County Public Defender's Board.

Good continued his public service in July 2013 with an appointment as a member of the Unemployment Compensation Review Commission. He was reappointed by Gov. Kasich in 2017 and re-appointed by Gov. DeWine in 2023, and is currently serving as Vice Chair.

He lives in Mead Township with his wife of 39 years, Dianne. They are the proud parents of three adult children and grandparents of six grandchildren.



David Graham
County Auditor
Greene County

Graham has been with the Greene County Auditor's Office for over two decades. He was elected auditor in 2011, where he is serving his fourth term. Before working with Greene County, Graham worked for the Ohio Auditor of State's office where he was responsible for conducting and supervising audits of local government agencies throughout the Miami Valley Region.

He is a lifelong resident of Xenia, where he resides with his wife, Lisa. They have four children and five grandchildren. He graduated from Wright State University in 1991 with a degree in Accounting and Finance.

Graham is active in the County Auditor's Association of Ohio where he serves on a number of committees, including the Executive and Legislative Committee; he is currently vice president of the association. In 2021, Graham received the Makowski award recognizing the outstanding county auditor.



Tom Hancock
Legislative Director
Ohio Auditor of State



John Hemmings
Executive Director
Ohio Valley Regional Development Commission

Hemmings is the Executive Director (August 2008 to Present) of the Ohio Valley Regional Development Commission (OVRDC). The OVRDC, located in Waverly, Ohio, is a public regional planning commission that coordinates with local governments on federal, state, and local economic and community development resources to encourage development in twelve southern Ohio counties: Adams, Brown, Clermont, Fayette, Gallia, Highland, Jackson, Lawrence, Pike, Ross, Scioto, and Vinton. OVRDC serves as a Development District for the Appalachian Regional Commission (ARC) and for the U.S. Department of Commerce Economic Development Administration (EDA); and as a Regional Transportation Planning Organization (RTPO) for the Ohio Department of Transportation (ODOT). In these capacities, OVRDC members prioritize development needs and rank priorities for projects to be funded by ARC and EDA and develop a transportation plan and prioritize Surface Transportation Block Grant projects for ODOT for its region. OVRDC was established in 1967 and has a 56-year history of fostering economic development and job creation in the region.

Hemmings started employment with OVRDC in 1991. Before serving as Executive Director, he was the Assistant Director (March 1999 to July 2008), Economic Development Director (July 1996 to February 1999), and Regional Planner (March 1991 to June 1996).

Hemmings is a lifelong resident of Scioto County, Ohio. John's interests include music, guitar, genealogy, antiques, and classic automobiles. John majored in Business Economics and graduated summa cum laude from Ohio University in 1989 with a Bachelor degree in Business Administration.



Becky Jenkins
Treasurer & Chief Finance Officer
New Albany Plain Local Schools

Jenkins has over 30 years of experience working in education, including the past three years at New Albany-Plain Local Schools. She began her career as the assistant treasurer for her Alma Mater, Martins Ferry City Schools then relocated to Northeast Ohio where she served as the Treasurer/CFO for the Wellsville Local School District.

Her love for the central Ohio area led her to accept the assistant treasurer position at Olentangy Local Schools, where she moved into the Treasurer/CFO role when her predecessor left the district. Jenkins has worked in districts of both high wealth and those that are economically challenged, which gives her a unique perspective on the various issues diverse districts face.

She has served as a member of the Ohio Association of School Business Officials (OASBO) School Finance, Legislative and Annual Workshop Committees from 2005 to present and was named Ohio School Treasurer of the Year by the Foundation for School Business Management in 2010. She also served as the state OASBO president in 2008–09. Jenkins is also asked to speak on a variety of topics not only for OASBO seminars but other state organizations as well.

In the last three years at New Albany-Plain Local Schools, Jenkins has been awarded the “Ohio Auditor of State Award with Distinction” for excellence in financial reporting for the ACFR and receiving a clean audit as well as the GFOA Certificate of Achievement for Excellence in Financial Reporting. She recently received the Regional Distinguished Service Award by the Ohio Association of School Business Officials for her significant contribution to her profession.

Jenkins holds a Bachelor of Arts degree in Business Administration, major in Accounting from Wheeling Jesuit College, Wheeling, W.Va., and an Associate of Science degree, major in Accounting from Belmont Technical College in St. Clairsville, Ohio. She is certified as a Licensed Ohio Public School Treasurer, Licensed Ohio Public School Business Manager and by the OASBO Leadership Academy.

Daniel Johnson
United States Postal Inspector, Team Leader
United States Postal Service



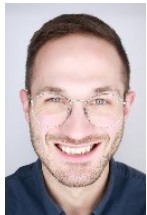
Erin Kelly
Forensic Audit Manager
Ohio Auditor of State

Kelly has been with the Auditor of State’s Office since 2007. She spent nine years working in the State Region completing audits over the State of Ohio’s financial statements, state agencies, and boards and commissions. In 2016, she transitioned to the Special Investigations Unit as a Forensic Audit Manager to pursue her passion of forensic accounting, auditing, and investigation work. Kelly holds a Bachelor of Arts degree in Accounting from Ohio Wesleyan University and is a Certified Public Accountant and a Certified Fraud Examiner.



Chris Kerby
Fiscal Officer
Village of South Zanesville

U.S. Air Force – November 1980 through January 1986 (active). January 1986 through January 1992 (reserve). GE Aircraft Engines – Field Service Rep. February 1986 through 1992. Autozone – Inventory Manager – 1993 through 2002. Harry and David – Inventory Manager – 2003 through March 2007. Village of South Zanesville – Fiscal Officer/Village Clerk – April 2007 to present. Visiting Clerk through the Auditor of State’s Office – October 2017 to present



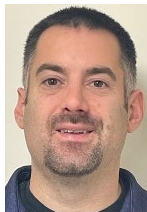
Peter Kobak
Associate Director, Ohio Persistent Cyber Improvement
Ohio Cyber Range Institute

Peter Kobak leads the Ohio Persistent Cyber Improvement (O-PCI) for Local Government efforts at the Ohio Cyber Range Institute. Before OCRI, he worked in local government in a number of cities, counties, parks, and school districts. He is a native of Cincinnati and earned a Master of Arts. in Human Rights and Democracy at the European Inter-University Centre and is currently completing a Master’s in public administration at the University of Cincinnati.



Rose Kodros
Project Manager
Ohio Auditor of State

Rose is a graduate of Wright State University. She has been with the Auditor of State’s Office, Local Government Services Section, for nine years. Rose is a Project Manager in the Southwest Region, where she manages and trains staff, supervises GAAP conversions, and helps local governments with reconciliations. Before joining the Auditor of State’s Office, Rose worked for a private accounting firm doing bookkeeping, reconciliations, payroll, and taxes for small businesses.



Sam Kraly
Assistant Chief Project Manager
Ohio Auditor of State



Elizabeth Lewis
Assistant Legal Counsel
Ohio Auditor of State



Stacie Massey
Director of Grants and Financial Reporting
Ohio Office of Budget and Management

Massey has over 25 years of public sector experience in previous roles at the Ohio Public Employees Retirement System, Ohio Auditor of State, Ohio Department of Public Safety, and Ohio Emergency Management Agency. In her current role within the budget office, Massey oversees the Financial Reporting team which is responsible for the State's Annual Comprehensive Financial Report and the Ohio Grants Partnership which serves as a resource to the Ohio grants community. She was the recipient of the National Grants Management Association's 2021 Public Sector Impact Award and is currently on their Board of Directors. Massey has a Bachelor of Science degree in Accounting from the Ohio State University and a Master of Business Administration from Ashland University. She is a Certified Government Financial Manager.



Cindy McCafferty
Chief Project Manager
Ohio Auditor of State

Cindy McCafferty is Chief Project Manager for the Northwest Region of Local Government Services. Before her appointment as chief, McCafferty served as the region's Assistant Chief Project Manager and Project Manager. She has been a member of Local Government Services over 26 years. During that time she has helped hundreds of public entities with their reporting and accounting needs, making her an invaluable resource for local governments in the northwest area of Ohio. Cindy routinely instructs Ohio local governments on the proper method of accounting and reporting by way of individually sponsored presentations and as part of large conferences. Her presentations are to financial officers both new and experienced on Best Practices and newly updated legislation or procedures in government accounting standards. McCafferty is a graduate of Capital University.



Chris McCoy
Assistant Chief Project Manager
Ohio Auditor of State

McCoy is the Chief Project Manager for Local Government Services – Southwest Region. He has been with the Auditor of State's Office for over 25 years, all of which has been spent with the Local Government Services Section. He participates in many types of projects with a variety of clients (Villages, Cities, Townships, Counties, and several School Districts). His experience includes financial statement preparation and record reconstructions and reconciliations, and is either financial supervisor or helps manage staff that is overseeing several entities in fiscal caution, watch, or emergency.

He also has worked with entities regarding financial forecasts, including a County in fiscal emergency. McCoy is a 1996 and 1997 graduate of Ohio University with both Bachelor and Master's degrees in Accounting.



Michael Miller

*Auditor – Financial Program Manager
Ohio Department of Transportation*

Miller is the senior auditor for ODOT’s subrecipient grant programs. He is a 20-year veteran of ODOT and joined the Office of External Audits in 2005. His current primary focus is the Local Public Agencies (LPAs) that participate in the Federal Highway Administration (FHWA) funded projects administered by ODOT’s Office of Local Programs. He assumed this role with the LPA agencies in 2017.

Before this new focus, he was the lead auditor for the Public Transit and Metropolitan Planning Organizations participating in the grant programs administered by ODOT’s Office of Transit and ODOT’s Office of Statewide Planning. Miller is also the author of ODOT’s 2 CFR Part 200 compliance guidance for the LPAs, MPOs, and public transit agencies. He previously held the role of Co-Chair of the Columbus Chapter of the National Grants Management Association.

He is a graduate of Franklin University, Columbus, and earned Bachelor of Science degrees in Finance, Business Management, and Accounting.



John Morgan

*UAN Project Accountant
Ohio Auditor of State*

Morgan has been a full time UAN Support staff since 2018 after completing his Accounting Certificate from Columbus State. He received his Bachelor’s degree from West Virginia University in 2014.



Britney Mustard

*Project Accountant
Ohio Auditor of State*

Mustard has worked with the Auditor of State’s Office for 10 years in the Local Government Services Section. She works in the Southwest Region of the State assisting local governments with GAAP conversions, reconciliations and reconstructions, and forecasting, and has been the financial supervisor for entities in fiscal emergency. She graduated from Wright State University in 2013 with a degree in Accounting. She lives in Chillicothe, Ohio, with her husband.



Amanda O’Mara

*Cyber Training Program Coordinator
Ohio Cyber Range Institute*

Amanda O’Mara is the Cyber Training Program Coordinator for the Ohio Persistent Cyber Improvement program, part of the Ohio Cyber Range Institute. Before joining OCRI, O’Mara was the Regional Manager for Ohio with the Microsoft TEALS Philanthropic Program, collaborating with local school districts to offer computer science courses co-taught by industry volunteers with an emphasis on expanding access to historically marginalized students. They co-wrote the Artificial Intelligence Learning Standards and Model Curriculum for the Ohio Department of Education, which were adopted in the Fall of 2022. O’Mara is a certified school librarian and technology educator, with Graduate degrees in Library Science and Instructional Technology from Kent State University.



Ashley Perry
Quality Assurance & Technical Specialist
Ohio Auditor of State

Perry has been with the Ohio Auditor of State's Office for 16 years and is a Quality Assurance Technical Specialist with the Center for Audit Excellence. As a member of the Center, Ashley is responsible for reviewing audit reports submitted by Independent Public Accounting firms as well as assisting with the Hinkle System. Before joining the Center, Perry was a financial auditor with the office's West Region for eight years. She has a Bachelor's degree in Accounting and a Master of Business Administration from Bluffton University.



Gabe Phillips
Advisory Services Consultant
Meeder Investment Services

Phillips started his career with Meeder in 2022 as an Advisory Services Consultant. He came to Meeder from SS&C Technologies, where he was in Middle Office Trade Operations. Phillips graduated from the University of Cincinnati with a Bachelor of Arts in Financial Planning and served as President of Pi Kappa Phi. He currently holds a FINRA Series 6 & 65. He works directly with clients to maintain investment objectives, manage cash flows, and provide advice to drive investment results.



James Puthoff
Project Manager
Ohio Auditor of State

Putoff has worked with the Auditor of State's Office for 22 years with Local Government Services. He works in the Southwest Region of the State assisting local governments with GAAP conversions, reconciliations and reconstructions, and forecasting, and has been the financial supervisor for entities in fiscal emergency. Putoff graduated from Wright State University.

He lives in Miami County with his wife and has three children, ages 21, 19, and 16. He also is a children's leader with BSF International and an Assistant Scoutmaster with Boy Scouts of America.



Matt Schnipke
Director of Development
Warren County Port Authority

Schnipke is the Director of Development for Warren County where he oversees both the Economic and Workforce Development Divisions including the Ohio Means Jobs Center. He also holds the position of Executive Director for the Warren County Port Authority. Schnipke's primary responsibility is to assist the local communities within Warren County attract and retain business investment. Since joining the office in 2014, he has participated in the creation of thousands of jobs, millions of square feet of new construction, and over \$1 billion of new investment inside Warren County. Schnipke also coordinates with local, state, and federal agencies to conduct a Business Outreach Program implemented to foster continued success and future expansion of current companies within the County. He serves on the Boards of the Warren County Small Business Development Alliance as well as Safe on Main.

Each year, he helps the Warren County Chamber Alliance host two advocacy campaigns to Washington, D.C., and Columbus, which have resulted in policy changes at the Local, State, and Federal levels.

Before joining the Warren County Office of Economic Development, Schnipke completed his undergraduate education at Wright State. He lives in Springboro with his wife and three children.



Torri Sholl
Assistant Legislative Director
Ohio Auditor of State



Lee Ann Shortland
Finance Director
City of Westerville

Lee Ann has served the City of Westerville for 24 years and in the current position as Director of Finance for the past 13 years. The City's annual budget in 2023 is approximately \$230 million across 52 funds. Five-year capital and financial plans are developed each year with all funds meeting a designated fiscal policy in all years of the plan.

In 2017, GFOA appointed Lee Ann to the Debt Standing Committee; she also served on the GFOA Transparency Task Force (2018) and acted as an Annual Comprehensive Financial Report (ACFR) reviewer for many years.



Alicia Silverio
Program Manager
ODNR

Silverio is the Manager for the Ohio Department of Natural Resources Floodplain Management Program and the State of Ohio's National Flood Insurance Program (NFIP) Coordinator. She oversees the implementation and administration of the NFIP throughout Ohio by working to support community compliance, providing technical assistance, and promoting professional development.

Silverio is a Certified Floodplain Manager as recognized by the Association of State Floodplain Managers (ASFPM) and Past Chairman of the Ohio Floodplain Management Association (OFMA). She holds a Bachelor of Science degree in Natural Resources (Environmental Science) from the Ohio State University, Columbus, (1999). Silverio has been with ODNR's Floodplain Management Program since 1999.



Justin Sloan
Assistant Chief Project Manager
Ohio Auditor of State

Sloan has 14 years of experience with the Ohio Auditor of State, currently serving as the Assistant Chief Project Manager for the Southeast Region of the Local Government Services (LGS) Division. A graduate of Muskingum University, Sloan is also a Certified Government Financial Manager. He is a member of the Central Ohio Association of Government Accountants and the Ohio Government Finance Officers Association.



Eileen Stanic
Regional Director, Advisory Services
Meeder Investment Management

Stanic holds a B.A. in Finance from Cleveland State University and is a Certified Treasury Professional (CTP). She has over 30 years of treasury management and investment management experience. Stanic oversees the firm's public funds advisory staff and works directly with select clients to implement and maintain investment objectives, manage cash flows and provide advice to drive investment results.



Gwynn Stewart

*Assitant Professor and Educator of Community Development
The Ohio State University Extension – Noble County*

Stewart is the Assistant Professor & Educator of Community Development for The Ohio State University Extension in Noble County. Her grant writing includes public and private funding secured for small and large-scale project work. Ohio State is a leader in the land-grant university system. She serves as Chair of the Communications Committee and has presented for the National Association of Community Development Extension Professionals.

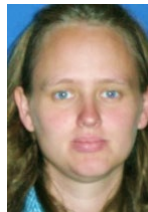
She also serves as Vice-Chair for the Eastern Ohio Development Alliance and on the regional Comprehensive Economic Development Strategy team for Buckeye Hills Regional Council. Stewart earned a Master’s degree in Marketing and Communications from Franklin University and a Bachelor’s degree in Journalism and Public Relations from Ohio University. She previously served with Buckeye Hills Regional Council, the local development district serving eight counties in southeast Ohio. Her experience also includes service in Corporate Communications for The Longaberger Company. As a volunteer, Stewart is a founding member of The Monroe County Community Foundation, now with 36 funds and \$2.8 million in assets. She also serves on the Monroe Arts Council Board serving as a grant writer for the Monroe Theatre Restoration project.



Amanda Stidham

*Quality Assurance & Technical Specialist
Ohio Auditor of State*

Stidham has been with the Ohio Auditor of State for 12 years and serves as a Quality Assurance and Technical Specialist with the Center for Audit Excellence. Her primary area of concentration is Federal grants. Stidham is a certified public accountant and certified fraud examiner. She graduated from Wright State University with a Bachelor of Science in Accounting and Finance and a Master of Accountancy.



Anna Mary Thomas

*Project Accountant
Ohio Auditor of State*

Thomas serves as a Project Manager for the Southwest Region in the Auditor of State’s Local Government Services Section. She has worked with the Office of the Auditor of State’s Office for 22 years. She works in the Southwest Region of the State assisting local governments with GAAP conversions, reconciliations and reconstructions, and forecasting, and has been the financial supervisor for entities in fiscal emergency. Thomas lives in Beavercreek, Ohio, with her husband and two daughters.



Dave Thompson

*Chief of LGS
Ohio Auditor of State*

Thompson graduated from the University of Cincinnati with a Bachelor of Business Administration with a major in accounting. He is a Certified Public Accountant and has over 40 years of governmental experience. Most of that experience is with the Auditor of State’s Office, dealing with complex accounting, budgetary, and reporting issues of local governments in the State of Ohio. Thompson is currently the Chief of Local Government Services.



Jason Tiemeier
Partner
Bricker Graydon LLC

Tiemeier's practice includes the structuring and documentation of economic development projects and general obligation and revenue bond transactions. He has experience with a variety of economic development tools such as tax increment financing (TIF), community reinvestment areas (CRA), new community authorities (NCA), and port authorities. Tiemeier has also been involved with the rapid development of property assessed clean energy (PACE) financing in Ohio.



Harlita Tomlinson
Director of Finance and Tax Administrator
Forest Park

Tomlinson is a native Ohioan. She grew-up in the Cleveland Metropolitan area in the northeast corner of the state. She is a graduate of the University of Akron where she received her Bachelor of Science degree in accounting. After receiving her undergraduate degree, Tomlinson proceeded directly to graduate school at Cleveland State University where she received her Master's degree in Accountancy and Financial Information Systems. Upon graduation, she began her governmental accounting career as a State Auditor working out of the Cleveland Office where she also earned her designation as a Certified Public Accountant. Her career continued at the City of Euclid as the Senior Staff Accountant reporting to the Finance Director.

She continued her career as the Capital Budget Analyst at the City of Cleveland and was later promoted to Budget Administrator. While working at the City of Cleveland, Tomlinson became a public arbitrator for NASD Dispute Resolution, now called FINRA Dispute Resolution.

In 2001, Tomlinson became the Finance Director for the City of Painesville. She served the City of Painesville for five years and then spent a brief two-year tenure as the Finance Director for the City of Oxford. Tomlinson currently serves the City of Forest Park in a dual role of Director of Finance and Tax Commissioner.



Holly Tucker
Office Chief, Office of Environmental Education
Ohio EPA

As the Office of Environmental Education (OEE) Chief, Tucker oversees several grant programs and environmental education programs for the State of Ohio. She has worked at Ohio EPA for over 20 years, with experience in multiple divisions and locations.

Before her current position, she served as the Chief of Employee Development and Strategic Management and initially joined the Agency as an environmental specialist in the Division of Surface Water. Tucker has a Bachelor's degree in Zoology with a minor in Communication and a Master's degree in natural resources with an emphasis in fisheries, both from the Ohio State University.



Tisha Turner
Assistant Chief Project Manager
Ohio Auditor of State

Turner graduated from Ohio University with a Bachelor of Business Administration with a major in Accounting and Business Pre-Law. She is a Certified Public Accountant and has 28 years of governmental experience with the Auditor of State's Office. Turner is currently the Chief Project Manager in the Northeast section of the Local Government Services Section and assists various local governments with GAAP conversions, reconciliations and reconstructions, and forecasting, and is financial supervisor for entities in fiscal caution, watch, or emergency.



Bob Walter
UAN Project Accountant I
Ohio Auditor of State



Michelle Wears
Chief Project Manager
Ohio Auditor of State

Wears began her career with LGS in June 1991. Born, raised, and continues to live in Washington County, Ohio. Went to Rio Grande College in Gallia County. Have two daughters – one is 26 with her CFP and is a financial advisor for Merrill Lynch in Marietta. The other daughter is 18 and will graduate in May with her Associate degree in Applied Science with the help of the College Credit Plus program; will continue her education at Ohio University with a major in Biology; and aspires to continue to a Physician’s Assistant Program with a concentration in Dermatology.



Brenda Wehmer
Partner
Dinsmore & Shohl LLP

Wehmer is a partner at Dinsmore & Shohl LLP in Cincinnati, where she concentrates her practice in the traditional government finance area. Her focus is bond issuance and other debt obligations for governmental issuers, including school districts, counties, municipalities, and townships and 501(c)(3) entities. Wehmer also has extensive experience with various economic development transactions, including tax increment financing, joint economic development districts, enterprise zone agreements, and community reinvestment areas. Wehmer received her Law Degree and Master’s in Business Administration in 1991 and 1988, respectively, from the University of Cincinnati. She is listed in the Best Lawyers in America for Public Finance Law.



Susan Willeke
Education & Communications Administrator
Ohio Ethics Commission

Willeke is a government-relations professional with more than 30 years’ experience in public affairs, communication, and public speaking. Willeke joined the Ohio Ethics Commission in 2005 as the Education and Communications Manager, where she oversees and conducts educational and communication outreach. Willeke presents about 200 speeches annually, develops information strategies regarding agency programs and represents the Ethics Commission to Ohio citizens, the media, and the Ohio legislature. Willeke served in the communications office at the Ohio Environmental Protection Agency and as a legislative aide in the Ohio House of Representatives.



Lisa Woodford
Project Manager
Ohio Auditor of State

Woodford is a Project Manager in the Auditor of State’s Local Government Services. She has been with the office since 1996, where she has been involved in financial statement conversions of counties, cities, and schools in accordance with generally accepted accounting principles. She has been involved with various township and village reconstructions and reconciliations. Woodford has been appointed as monitor for townships and villages experiencing fiscal distress. Before working for the State, Woodford worked for the Noble County Auditor’s office as a Deputy Auditor. She graduated from Muskingum University in New Concord, with a Bachelor of Science degree in Accounting, and a Bachelor of Science degree in Business Administration. She resides in Noble County.

OHIO AUDITOR OF STATE
KEITH FABER



Conference Notes

OHIO AUDITOR OF STATE KEITH FABER



Conference Notes

Day 1 | Tuesday, March 26, 2024

Rooms	Grant/Harding	McKinley	Harrison	Taft CD
Track	Mayors, Council Members & Trustees	Villages/Libraries	Townships/Special Districts	All Participants
8 – 10 a.m.	Conference Check In & UAN Demo Room Open			
10 – 10:50 a.m.	Fund Accounting for New Mayors, Council Members and Trustees	All Day Session: Fund Accounting, Villages and Libraries	All Day Session: Fund Accounting, Townships and Districts	
11 a.m. – Noon		All Day Session: Chart of Accounts Villages and Libraries	All Day Session: Chart of Accounts Townships and Districts	
Noon – 1 p.m.	Lunch			
1 – 3 p.m.	Ohio Budgetary Law for Mayors, Council Members and Trustees	All Day Session: Basic Accounting Villages and Libraries	All Day Session: Basic Accounting Townships and Districts	
3:15 – 5 p.m.	How to Analyze Monthly & Annual Financial Reports			3 – 6:15 p.m. Certified Public Records Training

Day 2 | Wednesday, March 27, 2024

	Garfield	Hayes	Taft CD	Harrison	McKinley	Taft A/B	Grant/Harding
Conference Check-In & UAN Demo Room Open							
9 – 10 a.m.							
10 – 10:50 a.m.	BWC Services of Ohio Employers Update	How to Prepare for a Single Audit	Ethics	Legislative Updates for Townships and Villages	Round Table - Large Villages	UAN Payroll Update	Bond Funds and Port Authorities: How Can They Support Local Improvement Efforts?
11 a.m. – Noon	National Flood Insurance Program (NEIP)	Records: Knowing What to Throw Away & Knowing What to Keep		Legislative Updates for Townships and Villages	Cybersecurity	State and Local Fiscal Recovery Funding (SLFRF) Update	Taking Advantage of TIFs: Beyond the Basics
Lunch							
1:15 – 2:30 p.m.	Drinking Water and Wastewater Infrastructure Funding	Ohio Budgetary Law	How to Read Month End & Year End Reports	Budgeting for Excellence in the Public Realm	Implicit Bias	UAN Cemetery	Doubts about Debt?: Grants, Loans, and Other Ways to Invest in Infrastructure
2:45 – 3:45 p.m.	Investment Tips and Hot Topics		Round Table - Small Villages	OPERS Update	Reconciliations: Banking and Proof of Cash	HAS/HRA Fringe Benefits	How to Make Housing Happen – A Case Study on Best Practices for Residential Development
4 – 5 p.m.	Can I Ask That? Interviewing Tips and Best Practices	What Revenues for What Expenses	UAN Accounting Update	Confessions of Fraudsters	Keys to Effective Grant Management	941 Update	Preparing for Community Growth: Matching Proven Practices with Future Needs

Day 3 | Thursday, March 28, 2024

	Garfield	Hayes	Taft CD	Harrison	McKinley	Grant/Harding
Conference Check-In & UAN Demo Room Open						
7 – 8 a.m.						
8 – 9 a.m.	Round Table — Large Townships	Grant Writing 101	How To Be a Better Manager	OPERS Update	Cybersecurity	Applying Best Practices When Making Investment Decisions
9:15 – 10:30 a.m.	SEFA (Federal Schedule) & ODOT Confirmation Process	Grant Writing 102	Requirements of a Fiscal Officer	Mail Theft, Fraud, and Dangerous-Mail Investigations	What Is the Role of a County Auditor?	Uncommon Accounting Issues
10:45 – Noon	Using a Performance Audit to Enhance Your Operations	Forecasting & Capital Plans — Basic	UAN Services for New Fiscal Officers	OCS Update	Interfund Activity	Internal Controls
Lunch						
1 – 2:15 p.m.	Small Towns, Big Futures	Forecasting & Capital Plans — Advanced	Audit Preparation — How to Make Your Audit Go Seamlessly	Mail Theft, Fraud, and Dangerous-Mail Investigations	Village Budgeting	Ohio Persistent Cyber Program
2:30 – 3:30 p.m.	Libraries — Fund Accounting	Village Council and Township Trustee Meetings	Top Ten Audit Comments for Townships and Municipalities	Round Table — Small Townships	Confessions of Fraudsters	Hidden Issues in Employment Law