



Dave Yost
Ohio Auditor of State

Local Government Officials Conference



Hyatt Regency Columbus

April 12-13, 2017



Schedule

April 12 - Day 1

	All Day	All Day						
Session Times	Villages	Townships	Joint Fire District	All Attendees	All Attendees	All Attendees	All Attendees	All Attendees
8:00 - 10:00 am	Conference Check-In							
10:00 - 10:50 am	Fund Accounting, Chart of Accounts and Basic Accounting for Villages	Fund Accounting, Chart of Accounts and Basic Accounting for Townships	Fair Labor Standards Act for Firefighters	Ethics	Understanding the Media	Fundamentals of Debt	Ohio Budgetary Law	Most Common Fair Labor Standards Act (FLSA) Mistakes
11:00 - 11:50 am			Workers' Compensation for Firefighters		How to Organize Your Files	Ohio Compliance Supplement Update		Public Sector Personnel Management
12:00 - 1:00 pm			Lunch					
1:15 - 2:15 pm			Legal Update for Fire Districts	Records Retention, Document Management, and Mitigating Risk	OPERS Update	Customer Service	Legislative Update for Villages	Small Government Awards Program
2:30 - 3:30 pm			Government Contracts Common Mistakes	UAN Update	UAN Budget	Fundamentals of Economic Development	Legislative Update for Townships	Long Term Planning/Cash Basis Forecasting
3:45 - 5:00 pm			Joint Fire Districts - Where to Fit In?	Land Banks		Legal Update for Villages	Legal Update for Townships	Long Term Planning Related to Debt Management

April 13 - Day 2

Session Times	All Attendees	All Attendees	All Attendees	All Attendees	All Attendees	All Attendees	All Attendees	All Attendees
7:00 - 8:00 am	Conference Check-In							
8:00 - 9:00 am	Ethics	UAN Update	Principles of Investing	Fraud Prevention and Detection	Ohio Pooled Collateral System Update	Motions, Resolutions, and Ordinances	Zoning for Townships	
9:15 - 10:30 am		Safety in the Workplace: Run, Hide, Fight!	Affordable Care Act	Notes to be Filed in the Hinkle System	Converting Surplus into Cash - Online vs. Onsite!	Form 941 - Rules and Form 1099 Requirements	Zoning for Villages	
10:45 - 12:00 pm	Ohio Unemployment Update	The Feds New Tools	Ohio Police & Fire Reporting Update	Round Table for Villages	Filing of Notes in the Hinkle System	Form 941 - Rules and Form 1099 Requirements	How to best navigate the CD Market	
12:00 - 1:00 pm	Lunch Speaker: Ohio Auditor of State Dave Yost							
1:15 - 2:30 pm	Ohio Property Tax	Workers' Compensation Update	Cybersecurity	Round Table for Townships	Bidding for Townships (How to Prepare and Advertise Bids)	Fringe Benefits	Segregation of Duties	
2:45 - 3:45 pm	I'm a Trustee or Council Member... Which UAN Reports Should I Request?	OPERS Update	Duties of a Village Clerk	Duties of a Township Fiscal Officer	Bidding for Villages (How to Prepare and Advertise Bids)	Grant Writing Tips for Local Officials	Cemetery Maintenance and Resources	



Dave Yost
Ohio Auditor of State

Session Information

Tuesday, April 11, 2017

3-6:15 pm

The Auditor of State's Office will be conducting an optional three hour certified public records training the night before the start of conference. You may register for this training through the online registration. Space is limited and all classes are a first come first serve basis.

Certified Public Records Training: This three hour training program is in accordance with Ohio's Public Records Act, which requires Public Records Law training for all elected officials and/or their appropriate designees. The program will provide an in-depth examination of the responsibilities of elected officials and public offices, along with a review of the rights of the public records requester. The Public Records Act, Open Meetings Act, and Records Retention laws will be discussed, including but not limited to (1) new changes in the law, (2) key definitions, exemptions, practical compliance with a public records requests, and (3) the remedies and penalties that may be imposed upon a public office for failure to comply. A certificate will be given at the completion of the training program to document compliance with training requirement.

Wednesday, April 12, 2017

10 a.m. to 5 p.m. (All Day Session)

Session Title: Fund Accounting, Chart of Accounts and Basic Accounting for Villages/Libraries

Session Time: All Day

Presenter(s): Belinda Miller and Cindy McCafferty, Ohio Auditor of State's Office

Description: Overview of basic governmental accounting for new village/library clerks/fiscal officers and clerk treasurers.

Attendees will learn: To provide guidance to new village clerks/fiscal officers on the basic accounting requirements of their position

Level: Beginner

Field of Study: Accounting

Session Title: Fund Accounting, Chart of Accounts and Basic Accounting for Townships/Special Districts

Session Time: All Day

Presenter(s): Christopher McKee and Justin Sloan, Ohio Auditor of State's Office

Description: Overview of basic governmental accounting for new townships/special districts fiscal officers.

Attendees will learn: To provide guidance to new township clerks/fiscal officers on the basic accounting requirements of their position

Level: Beginners

Field of Study: Accounting

Session Title: Fair Labor Standards Act for Firefighters

Session Time: 10 a.m. – 10:50 a.m.

Presenter(s): David C. Comstock, Jr., Bonezzi Switzer Polito & Hupp Co. L.P.A.

Description: This presentation will provide an overview of the requirements of the Fair Labor Standards Act (FLSA) and its effect upon volunteer and part-time firefighters. Class will examine payments to volunteers, restrictions on providing the same type of service within the same public agency and the uses of compensatory leave. Recent court cases involving the FLSA will also be examined.

Level: Intermediate

Field of Study: Fire Districts

Session Title: Ethics

Session Time: 10 a.m. – 11:50 a.m.

Presenter(s): Susan Willeke, Ohio Ethics Commission

Description: The Ohio Ethics Law session provides timely information regarding the Ohio Ethics Commission and about restrictions in the Ohio Ethics Law and related statutes that pertain to all public sector employees and private sectors parties who are regulated or do business with public offices.

Attendees will learn:

- Understand how to identify and avoid acting on potential conflicts of interest
- Understand definition of public contracts and ethics prohibitions related to public contracts
- Identify potential post-employment requirements
- Learn about general assistance available from the Ohio Ethics Commission to understand and comply with the

Ethics Law and related statutes

Level: Intermediate

Field of Study: N/A

Session Title: Understanding the Media

Session Time: 10 a.m. – 10:50 a.m.

Presenter(s): Benjamin J. Marrison

Description: All of the negativity surrounding the media in recent months probably has local government officials more nervous than ever before when it comes to speaking with and working with reporters.

This session will help you understand the workflows of the various mediums, provide you with advice on the best way to communicate with journalists, explain some of the terms that are often misunderstood (what does ‘off the record’ mean, anyway?), and ways to develop strategies to get your message across to those who deliver words and images to millions of people every day in Ohio.

Attendees will learn: Understanding why reporters ask the questions they ask, the terminology they use and why they can sometimes come across as demanding.

Level: N/A

Field of Study: N/A

Session Title: Fundamentals of Debt

Session Time: 10 a.m. – 10:50 a.m.

Presenter(s): Allison Binkley & Brian Cooper, Squire Patton Boggs (US) LLP

Description: This course will discuss the basics of debt issuances including long-term and short-term borrowings. The course will cover the legal and financial aspects of a transaction. This course will be useful to those entities which have never borrowed or do so infrequently.

Level: Beginner, Intermediate

Field of Study: N/A

Session Title: Ohio Budgetary Law

Session Time: 10 a.m. – 11:50 a.m.

Presenter(s): Dave Thompson, Ohio Auditor of State's Office

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.

Attendees will learn:

- The Ohio Budgetary Process from beginning to end.
- Become familiar with necessary forms and when and where they will need to be filed
- There will be discussions as to limits imposed by various terms to ensure there is no over appropriating or overspending of appropriations
- The role of the county budget commission

Level: Beginner/Intermediate

Field of Study: Accounting

Session Title: Most Common Fair Labor Standards Act (FLSA) Mistakes

Session Time: 10 a.m. – 10:50 am

Presenter(s): Brian Butcher, Clemans, Nelson, & Associates, Inc.

Description: Failure to follow the Fair Labor Standards Act (FLSA) can create liability for any employer. This session will cover the ten most common mistakes that employers make when trying to navigate this complex law.

Attendees will learn: How to educate managers and human resource staff about this law.

Level: Intermediate

Field of Study: N/A

Session Title: Workers' Compensation for Firefighters

Session Time: 11 a.m. – 11:50 a.m.

Presenter(s): Kathleen Davenport, Bureau of Workers' Compensation

Description: The presenter will give a BWC Update. The presentation will include information on recently signed legislation granting benefits for presumptive cancer for firefighters. This update will identify payable compensation, parameters regarding service time and rebuttable presumption. The presenter will also review payroll reporting requirements for fire departments with volunteers.

Attendees will learn:

- Discuss recent BWC initiatives
- Identify firefighters covered under SB 27
- Review payroll reporting requirements for volunteer firefighters

Level: Beginner

Field of Study: Fire Districts

Session Title: How to Organize Your Files

Session Time: 11 a.m. – 11:50 a.m.

Presenter(s): Trina Martin, Ohio Auditor of State's Office

Description: This class has useful tips for filing your daily work so it flows into audit then to storage. If you are a new fiscal officer and are having trouble determining the best way to organize, or if you've been in office for a while but are finding it difficult to pull documents together for audit, these filing tips will be useful. The class is fast-paced but easy to understand.

Level: Beginner

Field of Study: N/A

Session Title: Ohio Compliance Supplement Update

Session Time: 11 a.m. – 11:50 a.m.

Presenter(s): Joey Jones, Ohio Auditor of State's Office

Description: This session will focus on the audit procedures over the Direct Laws, Indirect Laws and Statutorily Mandated Tests, and the Stewardship Laws. The emphasis of the course will be on the key changes from the 2016 OCS version that will impact your upcoming audit

Attendees will learn: This session will allow Local Government Officials to stay up to date with the latest OCS changes which may help them gain a better understanding of the testing their external auditor will perform

Level: Intermediate

Field of Study: N/A

Session Title: Public Sector Personnel Management

Session Time: 11 a.m. – 11:50 a.m.

Presenter(s): Brian Butcher, Clemons, Nelson & Associates, Inc.

Description: Managing in the public sector has unique challenges, which can result in costly mistakes. This session will cover the best practices and human resource processes to limit your liability.

Attendees will learn: How to educate managers and human resource staff.

Level: Intermediate

Field of Study: N/A

Session Title: Legal Update for Fire Districts

Session Time: 1:15 p.m. – 2:15 p.m.

Presenter(s): David C. Comstock, Jr., Bonezzi Switzer Polito & Hupp Co. L.P.A.

Description: This fast-paced class will examine a number of issues including VSSR workers' compensation, issues relating to the fire service, the fiscal officer's role in disciplinary proceedings, budgeting for fire department capital needs, bidding requirements for fire districts, and EMS contracts and the requirements to receive monthly reports. Time will be dedicated at the conclusion of the presentation to answer general legal questions that attendees might have.

Attendees will learn: N/A

Level: Novice

Field of Study: Fire Districts

Session Title: Records Retention, Document Management, and Mitigating Risk

Session Time: 1:15 p.m. – 2:15 p.m.

Presenter(s): Catherine Burgett, Frost Brown Todd LLC

Description: This session delves into the various types of documents created by public entities and the legal risks associated with those documents. In the process, it will focus on how to create, store, and retrieve documents so as to best mitigate risk.

Attendees will learn: To provide tools for attendees to better understand the kinds of documents they create, the legal risks associated with those documents, and how to create, store, and retrieve those documents.

Level: Novice/Intermediate

Field of Study: N/A

Session Title: OPERS Update

Session Time: 1:15 p.m. – 2:15 p.m.

Presenter(s): Laura Norman, Ohio Public Employees Retirement System

Description: This session for new fiscal officers and village clerks will cover the basics of accurately reporting retirement contributions to OPERS, including report and payment due dates, earnable salary, OPERS Non-Contributing List, ECS enhancements and denied in-term salary.

Level: Intermediate

Field of Study: N/A

Session Title: Customer Service

Session Time: 1:15 p.m. – 2:15 p.m.

Presenter(s): Tom Speaks, The Impact Group

Description: How to build a staff that understands its primary role is to provide excellent customer service

Level: N/A

Field of Study: N/A

Session Title: Legislative Update for Villages

Session Time: 1:15 p.m. – 2:15 p.m.

Presenter(s): Corey Jordan, Ohio Auditor of State's Office

Description: Will detail recent legislative initiatives and enactments affecting villages including modifications to dissolution process, changes to fiscal distress statutes, and implementation of HB 10 training requirements.

Session Title: Small Government Awards Program

Session Time: 1:15 p.m. – 2:15 p.m.

Presenter(s): Todd Buikema, Government Finance Officers Association

Description: Ideally, every government should prepare its financial statements in accordance with generally accepted accounting principles (GAAP). As a practical matter, however, GAAP financial reporting often is not feasible for very small governments. This discussion will explore how the GFOA's Small Government Cash Basis Financial Reporting Program can help small governments improve the quality of their cash basis financial reports, which in some cases may even serve as a first step toward GAAP financial reporting.

Attendees will learn: Introduce the GFOA Small Government Award Program to participants and the benefits of receiving the award.

Level: Novice

Field of Study: N/A

Session Title: Government Contracts Common Mistakes

Session Time: 2:30 p.m. – 3:30 p.m.

Presenter(s): Barb Barrett, Labor and Wage Solutions

Description: This is an interactive session with the speaker and attendees concerning federal funded projects. The focus of the session overview of the common mistakes that agencies might not be aware while enforcing the Davis Bacon Act, Davis Bacon Related Act, Service Contract Act and the difference between State and Federal requirements.

Attendees will learn: Importance of consistent compliance, avoiding common mistakes and protecting your agency.

Level: Novice/Intermediate

Field of Study: Fire Districts

Session Title: UAN Update

Session Time: 2:30 p.m. – 3:30 p.m.

Presenter(s): Suzanne Coulter & Angela Muller, Ohio Auditor of State's Office

Description: This session will discuss the latest features introduced into the UAN application as well as address the most common questions raised to UAN Support this Year End.

Level: Novice

Field of Study: N/A

Session Title: UAN Budget

Session Time: 2:30 p.m. – 5 p.m.

Presenter(s): Trina Martin & Bob Walter, Ohio Auditor of State's Office

Description: This session previews the budgeting process, provides an overview of the UAN Budget module, and additional budget training resources are identified.

Level: Novice/ Intermediate

Field of Study: N/A

Session Title: Fundamentals of Economic Development

Session Time: 2:30 p.m. – 3:30 p.m.

Presenter(s): Colin Kalvas, Bricker

Description: This session will cover the fundamentals of economic development, including but not limited to a discussion about tax incentives and abatements such as tax increment financing, community reinvestment areas, enterprise zones, and joint economic development districts.

Level: N/A

Field of Study: N/A

Session Title: Legislative Update for Townships

Session Time: 2:30 p.m. – 3:30 p.m.

Presenter(s): Corey Jordan, Ohio Auditor of State's Office

Description: Will detail recent legislative initiatives and enactments affecting townships including modifications to village dissolution process, changes to fiscal distress statutes, and implementation of HB 10 training requirements.

Level: N/A

Field of Study: N/A

Session Title: Long Term Planning/Cash Basis Forecasting

Session Time: 2:30 p.m. – 3:30 p.m.

Presenter(s): Denise Wiethe

Description: Providing basic information related to cash basis forecasting for local governments and how/why it is an essential management and planning tool.

Attendees will learn: Local governments will obtain general knowledge of cash basis forecasting.

Level: Novice

Field of Study: N/A

Session Title: Joint Fire Districts – Where to Fit In?

Session Time: 3:45 p.m. – 5 p.m.

Presenter(s): Michelle Wears, Ohio Auditor of State's Office

Description: This session will discuss funds and the chart of accounts applicable to Joint Fire Districts. We will also focus on grant accounting.

Level: Novice

Field of Study: Fire Districts

Session Title: Legal Update for Villages

Session Time: 3:45 p.m. – 5 p.m.

Presenter(s): James Harding, Ohio Auditor of State's Office

Description: 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.
- Provided with materials and references to legal resources related to audit matters.

Level: Intermediate

Field of Study: N/A

Session Title: Land Banks

Session Time: 3:45 p.m. – 5 p.m.

Presenter(s): Carolyn Rice, Montgomery County Treasurer

Description: This session will explain what county land banks are, why they were formed, how they operate and the creative kinds of work they are doing in communities all over Ohio

Attendees will learn:

- Start a land bank if they don't already have one
- Work with their land bank if they already have one up and running in their county
- Examine creative strategies that land banks have used in Ohio communities to deal with blight and tax delinquent, abandoned properties

Level: Novice

Field of Study: N/A

Session Title: Legal Update for Townships

Session Time: 3:45 p.m. – 5 p.m.

Presenter(s): Kristen Martin, Ohio Auditor of State's Office

Description: Township 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.
- Provided with materials and references to legal resources related to audit matters.

Level: Intermediate

Field of Study: N/A

Session Title: Long Term Planning Related to Debt Management

Session Time: 3:45 p.m. – 5 p.m.

Presenter(s): Tom Carroll, Village of Silverton

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Thursday, April 13, 2017

Session Title: Ethics (Repeat Session)

Session Time: 8 a.m. – 10:30 a.m.

Presenter(s): Susan Willeke, Ohio Ethics Commission

Description: The Ohio Ethics Law session provides timely information regarding the Ohio Ethics Commission and about restrictions in the Ohio Ethics Law and related statutes that pertain to all public sector employees and private sectors parties who are regulated or do business with public offices.

Attendees will learn:

- Understand how to identify and avoid acting on potential conflicts of interest
- Understand definition of public contracts and ethics prohibitions related to public contracts
- Identify potential post-employment requirements
- Learn about general assistance available from the Ohio Ethics Commission to understand and comply with the

Ethics Law and related statutes

Level: Intermediate

Field of Study: N/A

Session Title: UAN Update

Session Time: 8 a.m. – 9 a.m.

Presenter(s): Suzanne Coulter & Angela Muller, Ohio Auditor of State's Office

Description: This session will discuss the latest features introduced into the UAN application as well as address the most common questions raised to UAN Support this Year End.

Level: N/A

Field of Study: N/A

Session Title: Principles of Investing

Session Time: 8 a.m. – 9 a.m.

Presenter(s): Jason Click & Jason Headings, Meeder Investments

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: Fraud Prevention and Detection

Session Time: 8 a.m. – 9 a.m.

Presenter(s): Matt Klapheke & Jerry Riffe, Ohio Auditor of State's Office

Description: This training will give attendees the knowledge and skills they need to prevent fraud from occurring at their local governments. We will learn strategies that help prevent from occurring, identify controls that can help safeguard public funds, and finally apply these lessons to real-life case examples investigated by the Auditor of State's Office

Level: N/A

Field of Study: N/A

Session Title: Ohio Pooled Collateral System Update

Session Time: 8 a.m. – 9 a.m.

Presenter(s): Elizabeth Lewis & Walt Myers, Ohio Treasurer of State's Office

Description: This course will begin with an overview of the Ohio Pooled Collateral System (OPCS), a new system for pooled securities in Ohio. It will include information on recent ORC changes as well as provide an opportunity for participants to ask questions regarding the new system.

Attendees will learn: Provide an overview of the Ohio Pooled Collateral System

Level: Novice
Field of Study: N/A

Session Title: Motions, Resolutions, and Ordinances

Session Time: 8 a.m. – 9 a.m.

Presenter(s): Mark Altier, Ohio Auditor of State's Office

Description: Attendees will learn how to draft resolutions and ordinances, when ordinances and resolutions are required, the process for adopting ordinances and resolutions, what must be included in ordinances and resolutions. Drafting resolutions and ordinances correctly will help local governments not only meet technical requirements of law but also let citizens know of important decisions and actions taken.

Level: N/A

Field of Study: N/A

Session Title: Zoning for Townships

Session Time: 8 a.m. – 9 a.m.

Presenter(s): Catherine Cunningham, Kegler Brown Hill + Ritter

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: Safety in the Workplace: Run, Hide, Fight!

Session Time: 9:15 a.m. – 10:30 a.m.

Presenter(s): John Davis, City of Centerville Police & Chris Pawelski, City of Dayton Police

Description: This class is based off of the Department of Homeland Security's Run, Hide, Fight! video and offers best practices on how to avoid and/or survive a violent attack such as an active shooter.

Attendees will learn: Provide attendees with proven strategies to increase their chances of survival during a mass casualty incident.

Level: Novice

Field of Study: N/A

Session Title: Affordable Care Act

Session Time: 9:15 a.m. – 10:30 a.m.

Presenter(s): Caroline Fraker, MedBen

Description: This session will explore the new and potential changes to the Affordable Care Act and federal health care reform under the Trump Administration and Republican led Congress. We will also discuss how these changes may affect employer-sponsored and self-funded health benefit plans.

Attendees will learn: Provide an update on the Affordable Care Act beneficial to employer's sponsoring health benefit plans.

Level: Intermediate

Field of Study: N/A

Session Title: Notes to be filed in the Hinkle System

Session Time: 9:15 a.m. – 10:30 a.m.

Presenter(s): James Puthoff & Anna Mary Thomas, Ohio Auditor of State's Office

Description: On December 21, 2015 (including an update during February 2017), Auditor of State Bulletin 2015-007 changed the filing requirements for filing year-end financial statements for all entities. Entities are now required to file their financial information in the Hinkle System and one part of the filing requirement is the filing of notes to the financial statements. This course is designed to explain how to prepare the notes to the financial statements including notes. It will include some Frequently Asked Questions and Answers associated with the require-

ments, sample note disclosures to assist you along with where to find them, and examples of how to calculate some of the amounts needed to complete certain disclosures.

Level: N/A

Field of Study: N/A

Session Title: Converting Surplus into Cash – Online vs. Onsite!

Session Time: 9:15 a.m. – 10:30 a.m.

Presenter(s): Dick Kiko, Kiko Company

Description: Per ORC Government entities must utilize auctions to sell any items over \$1000. This class will educate attendees on how to convert their surplus into cash – either thru an online, onsite or simulcast auction.

Attendees will learn: Educate attendees as to the benefits of utilizing auctions to convert their surplus in cash.

Level: Novice

Field of Study: N/A

Session Title: Form 941 –Rules and Form 1099 Requirements

Session Time: 9:15 a.m. – 10:30 a.m.

Presenter(s): Wendy Speelman, Internal Revenue Service

Description: We will cover how to prepare Form 941 and what should be included in wages and reported on Form 941. We will also discuss when Form 1099 should be issued and the penalties when they aren't issued.

Attendees will learn:

To have a better understanding of what should be included on Form 941 and when Form 1099 should be issued.

Level: N/A

Field of Study: N/A

Session Title: Zoning for Villages

Session Time: 9:15 a.m. – 10:30 a.m.

Presenter(s): Catherine Cunningham, Kegler Brown Hill + Ritter

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: Ohio Unemployment Update

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): Jim Durbin, Job & Family Services

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: The Feds New Tools

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): Jason Click and Jason Headings, Meeder Investments

Description: As we enter the first cycle of rising interest rates in more than a decade, this presentation will examine the new tools available to the Fed. Utilizing real life examples we will explore how this cycle may be different, including new ways to manage inflation, unemployment and control interest rates. Additionally, the presentation will cover other factors the Fed may take into consideration in the future.

Level: N/A

Field of Study: N/A

Session Title: Ohio Police and Fire Reporting Update

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): John Davis, The Ohio Police and Fire

Description: Will cover latest payroll reporting developments. Will update on any pending legislative issues. Review of pick-up plans. Will review requirements for reporting, payment and membership compliance.

Attendees will learn:

To provide OP&F employers tips and tools to help them achieve reporting and payment compliance, under Ohio Revised Code Chapter 742.

Level: Intermediate

Field of Study: N/A

Session Title: Round Table for Villages

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): Dave Thompson, Ohio Auditor of State's Office

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: Filing of Notes in the Hinkle System

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): James Puthoff & Anna Mary Thomas, Ohio Auditor of State's Office

Description: This course is designed to walk a fiscal officer through the steps of how to file your financial report in the Hinkle System. The instructors will walk through the filing process including examples of the necessary word and/or excel files; how to create the PDF file that you need to upload as part of the Hinkle System, and a demonstration the process of filing in the Hinkle System.

Level: N/A

Field of Study: N/A

Session Title: Form 941 –Rules and Form 1099 Requirements

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): Wendy Speelman, Internal Revenue Service

Description: We will cover how to prepare Form 941 and what should be included in wages and reported on Form 941. We will also discuss when Form 1099 should be issued and the penalties when they aren't issued.

Attendees will learn:

To have a better understanding of what should be included on Form 941 and when Form 1099 should be issued.

Level: N/A

Field of Study: N/A

Session Title: How to best navigate the CD Market

Session Time: 10:45 a.m. – 12 p.m.

Presenter(s): John Cravenho, Saxon Securities

Description: Many Municipalities invest in Certificates of Deposit through; local banks, CDARS, Broker Dealers and other platform providers for General Account, bond proceed and reserve fund purposes. However, all CDs are not created equally. This session will detail how the CD market operates and provide insights that will position Ohio's Municipalities to understand; related investment considerations, when and how to best utilize this investment alternative.

Attendees will learn: Provide attendees a full understanding of how the certificate of deposit market works, attributes of various avenues to access it, what to look for and what to look out for when investing in CDs.

Level: Intermediate

Field of Study: N/A

Session Title: Ohio Property Tax

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): Lawrence Hartlaub, Ottawa County Auditor

Description: This session will provide an overview of Ohio's Property Tax. Included in the presentation are discussions pertaining to types of valuations, the tax bill, rollbacks, homestead exemptions, reductions factors, inside millage, voted (outside) millage, and a levy case study.

Level: N/A

Field of Study: N/A

Session Title: Workers' Compensation Update

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): Kathleen Davenport, Bureau of Workers' Compensation

Description: The world of workers' compensation is always changing and so must strategies and tactics for managing your worker's compensation policies. Come learn from an expert in the workers' compensation industry the best practices to manage your policies, to save money, reduce injuries, and get employees back to work faster.

Attendees will learn:

- Discuss recent BWC initiatives
- Summarize BWC cost-saving programs and participation requirements
- Identify elements of an integrated approach to manage workers' compensation costs
- Distinguish between risk management, loss prevention and claims-management strategies

Level: Novice

Field of Study: N/A

Session Title: Cybersecurity

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): C. Matthew Curtin, Interhack

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: Round Table for Townships

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): Dave Thompson, Ohio Auditor of State's Office

Description: The course description is not available at this time

Level: N/A

Field of Study: N/A

Session Title: Bidding for Townships (How to Prepare and Advertise Bids)

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): Mark Altier, Ohio Auditor of State's Office

Description: The presentation will review the fundamentals of bidding processes incident to township construction and improvement projects and for the acquisition by a township of goods or services. The necessity of competitive bidding and exceptions to bidding requirements and advertising procedures will be reviewed, as will standards for awarding bid contracts, and the use of force account expenditures

Level: N/A

Field of Study: N/A

Session Title: Fringe Benefits

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): Wendy Speelman, Internal Revenue Service

Description: We will cover when fringe benefits should be included in payroll and in the employee's wages. Some of the fringe benefits that will be covered will be auto, meals, cell phone and uniforms.

Attendees will learn: To have a better understanding of fringe benefits and when they are taxable.

Level: N/A

Field of Study: N/A

Session Title: Segregation of Duties

Session Time: 1:15 p.m. – 2:30 p.m.

Presenter(s): Jesse Carroll, Ohio Auditor of State's Office

Description: Segregation of Duties (SoD) is a basic internal control that attempts to ensure no single individual has the authority to execute two or more conflicting sensitive transactions with the potential to impact financial statements. Without proper guidance and a sound approach, SoD implementation may appear to be difficult to achieve.

Attendees will learn: Educate participants on how to effectively leverage some Segregation of Duties practices to mitigate risks.

Level: Novice

Field of Study: N/A

Session Title: I'm a Trustee or Council Member ...Which UAN Reports Should I Request?

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Lisa Woodford, Ohio Auditor of State's Office

Description: This session discusses a base set of UAN reports that Trustees or Members of Council should produce every month. Understanding this base of reports will aid in the management of the entity.

Attendees will learn: That a consistent comparison of these reports will allow the entity to understand their fiscal position with respect to receipts, expenditures, budget and control

Level: Advanced

Field of Study: Accounting

Session Title: OPERS Update

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Laura Norman, Ohio Public Employees Retirement System

Description: Updates on OPERS pension reporting and employer compliance topics.

Level: Intermediate

Field of Study: N/A

Session Title: Duties of a Village Clerk

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Bill Gilpin, Ohio Township

Description: Complete overall presentation on the many facts of being a village clerk/fiscal officer.

Attendees will learn:

- Duties by statute
- Minutes and record keeping
- Payroll and employee functions
- Financial and audit information

Level: Intermediate

Field of Study: Accounting

Session Title: Duties of a Township Fiscal Officer

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Tony Long, Geneva Township

Description: Attendees should gain an understanding of the Ohio Revised Code as it pertains to the Office of Fiscal Officer. It will be a grassroots (common sense) approach to the duties of Fiscal Officer. This class is best suited for new Fiscal Officers, Fiscal Officers in their first term or newly elected Trustees who need to understand the duties of the Fiscal Officer. It is an interactive course with time for questions and discussion.

Level: Intermediate

Field of Study: Accounting

Session Title: Bidding for Villages (How to Prepare and Advertise Bids)

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Mark Altier, Ohio Auditor of State's Office

Description: The presentation will review the fundamentals of bidding processes incident to village construction and improvement projects and for the acquisition by a village of goods or services. The necessity of competitive bidding and exceptions to bidding requirements and advertising procedures will be reviewed, as will standards for awarding bid contracts, and the use of force account expenditures

Level: N/A

Field of Study: N/A

Session Title: Grant Writing Tips for Local Officials

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Carolyn Watkins, Ohio Environmental Protection Agency

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.

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

Level: Novice, Intermediate

Field of Study: N/A

Session Title: Cemetery Maintenance and Resources

Session Time: 2:45 p.m. – 3:45 p.m.

Presenter(s): Laura Monick, Ohio Department of Commerce

Description: This session will cover complaints heard by the Ohio Cemetery Dispute Resolution Commission and how to avoid having complaints filed against your cemetery. A review of potential resources at Federal, State and local levels that may be available to support in the operation of your cemetery will also be provided.

Level: Novice

Field of Study: N/A