

OHIO AUDITOR OF STATE KEITH FABER



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Local Government Officials Conference

Tuesday, April 13 – Wednesday, April 14, 2021

Agenda and Course Descriptions

Information subject to change

Tuesday, April 13

The Ohio Ethics Law: Building a Culture of Integrity

Presenter: Susan Willeke, Ohio Ethics Commission

Description: This course will provide an overview of the Ohio Ethics Law and the Ohio Ethics Commission. The course will focus on restrictions in the Ohio Ethics Law and related statutes that pertain to all public sector employees and private sector parties who are regulated or do business with public offices. Topics covered include conflicts of interest, gift restrictions, public contract prohibitions (including nepotism), and post-employment restrictions.

Special Audit of the City of Lima Municipal Court – Civil Division

Presenter: Brandy Reed, Ohio Auditor of State

Description: This presentation will provide information regarding the special audit and investigation of former Chief Deputy, Susan Barnett. The schemes used to defraud the civil division of the court and subsequent criminal prosecution will be discussed.

State Budgeting & Funding: How It Impacts Local Governments

Presenter: Tim Keen, Ohio Auditor of State

Description: This session will provide an overview of the budget of the State of Ohio and the constitutional and statutory framework that governs the budget and the budget process. Also, we will cover how the budget is developed by the executive branch and the different types of budgets and budget bills that are recommended by the Governor and enacted by the General Assembly. Also included, the allocation of state tax dollars and other public monies through the budget process as well as state programs and revenue distributions of interest to local governments.

Practices & Procedures of Ohio Deliberative Bodies

Presenters: Cody Stanton and William Donovan, Ohio Auditor of State

Description: This session will give an overview of parliamentary procedure (with a focus on legal requirements and Robert's Rules), examine the differences between ordinances and resolutions for correct utilization by local governments, and review legal requirements and best practices for Ohio's Open Meetings Act (including taking minutes) and Public Records Act.

Ohio Auditor of State Legal Update

Presenter: Mary DeGenaro, Ohio Auditor of State

Description: This session will provide an overview on recent legal issues that could impact your audit.

Wednesday, April 14

Hinkle Notes

Presenter: Cindy McCafferty, Ohio Auditor of State

Description: All entities are required to file annual financial statements and notes to the financial statements in the Hinkle System to satisfy the requirements of Ohio Revised Code 117.38. This session will focus on the preparation of the Notes to the Financial Statements. The objective of this session is to teach fiscal officers in small Non-GAAP entities on how to prepare notes to the financial statements.

2021 Ohio Compliance Supplement (OCS) Update

Presenter: Kelly Berger-Davis, Ohio Auditor of State

Description: Ohio law requires audits of each public office. These audits help determine whether the government's financial statements are fairly presented and whether management has complied with significant laws and regulations. The Auditor of State's Ohio Compliance Supplement contains certain laws and regulations which are of considerable public interest, or are of the type auditors generally consider direct and material. This session will cover the most significant edits to the 2021 Ohio Compliance Supplement.

Taxable Fringe Benefits for Employers

Presenter: Lori Stieber & Nelia Klawitter, Internal Revenue Service

Description: It is important for employers to "get it right" with regard to whether benefits may be excluded from wages, and if they must be included, comply with federal and state wage and tax withholding, deposit, and reporting requirements. This session covers important changes tax reform brought to fringe benefits as well as provides an overview of common benefits and the rules governing them.

- Fringe benefits that may be excluded from employee wages and requirements for exclusion
- The value of fringe benefits for tax purposes
- Accountable expense reimbursement plans

Single Audit Update

Presenter: Courtney Shalosky, Ohio Auditor of State

Description: This session will cover recent changes related to single audits. Topics will include programs related to COVID-19 funding, revisions to the Uniform Guidance, and other items that could impact your audit.

Practical Methods to Achieve Cyber Resiliency

Presenter: Robert Eckman, Kent State University

Description: Most especially in a remote work environment, smaller, less technically advanced organizations can reasonably and practically ready themselves for the inevitable cyber attack by focusing on what's most important, the most likely avenues for attack, and how to respond to maintain resiliency.

Ohio Auditor of State Legislative Update

Presenter: Emily Redman, Ohio Auditor of State

Description: This session will cover AOS legislation updates for the 134th General Assembly.

LOCAL GOVERNMENT OFFICIALS CONFERENCE – AGENDA

Day 1 - April 13, 2021

Start Time	End Time	Topic	Speaker
8:30 AM	9:00 AM	Welcome from Auditor Faber & Opening Housekeeping	
9:00 AM	11:00 AM	The Ohio Ethics Law: Building a Culture of Integrity	Susan Willeke, Ohio Ethics Commission
11:00 AM	11:15 AM	Break	
11:15 AM	12:15 PM	Special Audit of the City of Lima Municipal Court - Civil Division	Brandy Reed, Ohio Auditor of State
12:15 PM	1:00 PM	Lunch	
1:00 PM	2:15 PM	State Budgeting & Funding - How It Impacts Local Governments	Tim Keen, Ohio Auditor of State
2:15 PM	2:30 PM	Break	
2:30 PM	3:30 PM	Practices & Procedures of Ohio Deliberative Bodies	Cody Stanton & Will Donovan, Ohio Auditor of State
3:30 PM	4:00 PM	AOS Legal Update	Mary DeGenaro, Ohio Auditor of State
4:00 PM	4:15 PM	Closing Remarks	

Day 2 - April 14, 2021

Start Time	End Time	Topic	Speaker
8:45 AM	9:00 AM	Opening Remarks	
9:00 AM	10:00 AM	Hinkle Notes	Cindy McCafferty, Ohio Auditor of State
10:00 AM	11:15 AM	2021 Ohio Compliance Supplement (OCS) Update	Kelly Berger-Davis, Ohio Auditor of State
11:15 AM	11:30 AM	Break	
11:30 AM	12:30 PM	Taxable Fringe Benefits for Employers	Lori Stieber & Nelia Klawitter, Internal Revenue Service
12:30 PM	1:15 PM	Lunch	
1:15 PM	2:30 PM	Single Audit Update	Courtney Shalosky, Ohio Auditor of State
2:30 PM	2:45 PM	Break	
2:45 PM	3:45 PM	Practical Methods to Achieve Cyber Resiliency	Robert Eckman, Kent State University
3:45 PM	4:15 PM	AOS Legislative Update	Emily Redman, Ohio Auditor of State
4:15 PM	4:30 PM	Closing Remarks	