



LOCAL GOVERNMENT OFFICIALS CONFERENCE

March 28-29, 2023

Hyatt Regency Columbus
350 N. High Street
Columbus, OH 43215

or Virtually

Monday, March 27, 2023

The Certified Public Records Training is available to in-person conference attendees only.

2:00 - 3:00 pm	Check In for Certified Public Records Training Participants
3:00 - 6:15 pm	Certified Public Records Training for In-Person Conference Attendees
4:00 - 7:00 pm	Early Conference Check In for In-Person Attendees

*Agenda subject to change.

Day 1 - Tuesday, March 28, 2023

8:00 - 9:45 am	Conference Check-In for In-Person Attendees			
9:45 - 10:00 am	Conference Opening for Virtual Attendees Only			
10:00 - 10:50 am	Managing State & Federal Grants	Small Towns, Big Futures	Close Encounters of the Legal Kind: Common Mistakes That Can Result in Audit Findings & Comments	BWC Services for Ohio Employers
11:00 - 12:00 pm	Round Table for Experienced Officers	Applying Best Practices When Making Investment Decisions	Ohio Compliance Supplement Update	Clark County: Prison - A Timeshare Without a View
12:00 - 1:00 pm	Lunch			
1:15 - 2:30 pm	The Ohio Ethics Law 2023	ARPA Ask the Experts Round Table	Cyber Security Threats & Ohio Cyber Collaboration Committee (OC3) Support for Local Governments	Records: Knowing What to Throw Away & Knowing What to Keep
2:45 - 3:45 pm		If You Think Compliance is Expensive - Try Non-Compliance!	When to Issue Form 1099 & Payroll Tips	Capital Improvement Plans
4:00 - 5:00 pm	Reconciliations & Proof of Cash	General OPERS Reporting Information for 2023	Reports and Data Requirements	What Revenues for What Expenses?

*Agenda subject to change.

Day 2 - Wednesday, March 29, 2023

7:00 - 8:00 am	Conference Check-in for In-Person Attendees			
7:45 - 8:00 am	Conference Opening for Virtual Attendees Only			
8:00 - 9:00 am	How to Financially Manage Your Water & Sewer Funds	UAN Budget	Using the Hinkle System	Becoming the Employer of Choice
9:15 - 10:30 am	Accounting Basics		Federal Update	Confessions of Fraudsters
10:45 - 12:00 pm	Infrastructure Investment & Jobs Act - Transportation Funding Opportunities for Locals	UAN Update	How to Prepare for a Single Audit	Round Table for New Officers
12:00 - 1:00 pm	Lunch Keynote Speaker: Auditor Keith Faber			
1:00 - 2:15 pm	Cyber Security Brief: The Dark Web & Ransomware	Ohio Budgetary Law	Cost Principles: A Deeper Dive	OCBOA Statements & Chart of Accounts
2:30 - 3:30 pm	Local Government Revenue Services & Permissive Taxes		ARPA: Federal Procurement Standards for Non-Entitlement Units of Local Government	Using a Performance Audit to Enhance Your Operations

*Agenda subject to change.

OHIO AUDITOR OF STATE KEITH FABER



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Local Government Officials Conference **Tuesday, March 28 – Wednesday, March 29, 2023** **Agenda and Course Descriptions** **Dates and times subject to change**

Monday, March 27
3:00 PM – 6:15 PM

Certified Public Records Training for In-Person Conference Attendees

Presenter: Mary DeGenaro, Ohio Auditor of State

Description: This seminar is in accordance with Section 109.43 of the Ohio Revised Code 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, executive sessions, and keep and maintain minutes;
- the requirement that records be maintained in a manner in which a public office must comply with a public records request;
- the remedies and penalties that may be imposed for failure to comply and;
- 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 all in-person conference attendees. Please answer the CPRT question accordingly during conference registration.

**Tuesday, March 28
10:00 AM – 10:50 AM**

Managing State & Federal Grants

Presenters: Carolyn Watkins, Ohio Environmental Protection Agency

Description: An introduction to the terms and conditions, reporting requirements, accounting and closeout procedures that recipients of state and federal grants must comply with in order to maintain funding levels and avoid audit findings and questioned costs. Tips on what to do as a grant applicant to make life easier as a grant recipient.

Small Towns, Big Futures

Presenter: Charles Dietz, United States Department of Agriculture

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.

Close Encounters of the Legal Kind: Common Mistakes That Can Result in Audit Findings & Comments

Presenter: Mary DeGenaro, Ohio Auditor of State

Description: This session will cover a number of areas that frequently trip up small entities that can result in audit findings and comments. For example, the session will cover sunshine law compliance, competitive bidding, and a variety of payroll and compensation issues.

BWC Services for Ohio Employers

Presenter: Kathleen Davenport, Ohio Bureau of Workers' Compensation

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.

**Tuesday, March 28
11:00 AM – 12:00 PM**

Round Table for Experienced Officers

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

Description: Open forum where experienced fiscal officers can pose questions/topics to AOS Local Government Services (LGS) staff for discussion on accounting guidance and resources available.

Applying Best Practices When Making Investment Decisions

Presenter: Scott Gruber, Meeder Investments

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

Ohio Compliance Supplement Update

Presenter: Vance Pulley, Ohio Auditor of State
 Description: This session will cover updates made to the 2023 Ohio Compliance Supplement.

Clark County: Prison – A Timeshare Without a View

Presenter: Darrin Batchelder & Rich Blakesley, Ohio Auditor of State
 Description: This session is a case study regarding a criminal investigation of a former employee at the Clark County Auditor’s Office who was convicted of theft in office totaling over \$1.8 million.

**Tuesday, March 28
 1:15 PM – 2:30 PM**

The Ohio Ethics Law 2023 – Part 1

Presenter: Susan Willeke, Ohio Ethics Commission
 Description: This high-energy interactive course 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-sector parties who are regulated or do business with public offices. With relevant examples and references to past ethics investigations, attendees will be well-equipped to better understand and comply with the Ohio Ethics Law.

Course Objectives:

- Understand how to identify and avoid acting on potential conflicts of interest
- Understand definition of public contracts and ethics prohibitions related to public contracts, including nepotism prohibitions
- Understand gift restrictions on public employees/officials and those who interact with them
- Identify potential post-employment requirements
- Learn about general assistance available from the Ohio Ethics Commission

You must attend Part 1 and Part 2 of this session to earn full credit.

ARPA Ask the Experts Round Table

Presenter: Stacie Massey, Office of Budget & Management and Marnie Fredrickson, Ohio Auditor of State
 Description: This session will be a conversation surrounding compliance and audit considerations with regards to the American Rescue Plan Act (ARPA) Fiscal Recovery Funds. Some of the topics will include use of funds as revenue loss, reporting requirements, sub-recipient versus beneficiary determinations, procurement, and the alternative compliance examination engagement.

Cyber Security Threats & Ohio Cyber Collaboration Committee (OC3) Support for Local Governments

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.

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

Presenter: Catherine Burgett, Frost Brown Todd, LLC

Description: Never before 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 all the basics of what public entities and employees can and can't do with documents and discuss some best practices to help entities know what to throw away and know what to keep.

**Tuesday, March 28
2:45 PM – 3:45 PM**

The Ohio Ethics Law: Watching Our Step! – Part 2

Presenter: Susan Willeke, Ohio Ethics Commission

Description: This high-energy interactive course 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-sector parties who are regulated or do business with public offices. With relevant examples and references to past ethics investigations, attendees will be well-equipped to better understand and comply with the Ohio Ethics Law.

Course Objectives:

- Understand how to identify and avoid acting on potential conflicts of interest
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- Identify potential post-employment requirements
- Learn about general assistance available from the Ohio Ethics Commission

You must attend Part 1 and Part 2 of this session to earn full credit.

If You Think Compliance is Expensive – Try Non-Compliance!

Presenter: Stacie Massey, Office of Budget & Management

Description: Public finance professionals are finding federal grants are now a larger part of their financial management portfolio. Managing federal funds bring the added responsibility of adhering to federal compliance requirements. Legacy policies and procedures may not be strong enough to support federal compliance requirements. This session will highlight key areas of the Uniform Guidance that should be taken into consideration by any organization responsible for managing federal funds.

When to Issue Form 1099 and Payroll Tips

Presenters: Wendy Speelman, Internal Revenue Service

Description: This session will cover what type of payments are reported on Form 1099 MISC and Form 1099 NEC. We will discuss how to get the information to prepare Form 1099 and what happens when you don't have the vendor's taxpayer identification number (TIN). Then we will go over payroll tips and resources.

Capital Improvement Plans

Presenters: Chris McCoy & James Puthoff, Ohio Auditor of State

Description: This presentation is a basic overview of what a capital improvement plan is, why it is important, an overview of sample capital improvement plan and how it can be used to help plan for the future.

**Tuesday, March 28
4:00 PM – 5:00 PM**

Reconciliations and Proof of Cash

Presenter: Lisa Woodford, Ohio Auditor of State

Description: This session will help you identify and compile differences between book and bank activity, by month, in order to populate final adjustments needed to reconcile the books to the bank.

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 utilize 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 that should occur within certain funds.
- What resources they have available to them 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.

OPERS Update

Presenters: Ruth Morrison, Ohio Public Employees Retirement System

Description: We will discuss important reporting information for 2023, as well as who to report, required forms, and review reemployment after retirement.

Reports and Data Requirements

Presenters: Chris Kerby, City of South Zanesville

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

Wednesday, March 29
8:00 AM – 9:00 AM

How to Financially Manage Your Water & Sewer Funds

Presenter: Heidi Milner, Great Lakes RCAP

Description: This course will guide Fiscal Officers of all levels of experience to properly manage their water and sewer funds, identify what they need to know about their utility, and determine its financial sustainability. Participants will leave the workshop knowing how to incorporate the Capital Improvement Plan, build a financial team, and what the “Rules of Thumb” are for maintaining proper reserves.

UAN Budget – Part 1

Presenter: Trina Martin & John Morgan, Ohio Auditor of State

Description: An overview of the UAN Budget module to prepare your tax budget. How to add, edit, save, and print the Budget Financial Worksheet and how to complete the additional reports that accompany the worksheet. Includes an overview of UAN Accounting current and prior year reports used to help determine what should be budgeted in the new year. The Budget module is used once a year to prepare the tax budget for the upcoming year. While beginners will find the course especially useful, proficient UAN users often attend to refresh their memory.

You must attend Part 1 and Part 2 of this session to earn full credit.

Using the Hinkle System

Presenters: Ashley Perry, Ohio Auditor of State

Description: A walk-through of completing the required annual filing through the AOS Hinkle System.

Becoming the Employer of Choice

Presenter: Drew Esposito, Clemans Nelson & Associates, Inc.

Description: Currently it is an employees’ labor market forcing employers to adapt and become an employer of choice. An employer of choice is an employer that offers a work culture and workplace environment that attracts and retains the quality and quantity of employees necessary to making it successful. The features of the environment available at an employer of choice favor the well-being, safety, and happiness of employees holistically, not just from a wage and benefit standpoint. This session will analyze how employers get there.

Wednesday, March 29
9:15 AM – 10:30 AM

Accounting Basics

Presenter: Justin Sloan, Ohio Auditor of State

Description: As a core function for fiscal officers, this session covers the basics of keeping your accounts in order and how to appropriately manage your entity’s funds.

UAN Budget – Part 2

Presenter: Trina Martin & John Morgan, Ohio Auditor of State

Description: An overview of the UAN Budget module to prepare your tax budget. How to add, edit, save, and print the Budget Financial Worksheet and how to complete the additional reports that accompany the worksheet. Includes an overview of UAN Accounting current and prior year reports used to help determine what should be budgeted in the new year. The Budget module is used once a year to prepare the tax budget for the upcoming year. While beginners will find the course especially useful, proficient UAN users often attend to refresh their memory.

You must attend Part 1 and Part 2 of this session to earn full credit.

Federal Update

Presenter: Teresa Hicks, Ohio Auditor of State

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

Confessions of Fraudsters

Presenter: Diane Bouza & Georgiana Mavros, 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.

**Wednesday, March 29
10:45 AM – 12:00 PM**

Infrastructure Investment & Jobs Act – Transportation Funding Opportunities for Locals

Presenter: Andrea Stevenson, Ohio Department of Transportation

Description: The Ohio Department of Transportation has many programs available for improving infrastructure and revitalizing Ohio's communities. The objective of this presentation is to familiarize local public agencies with the many transportation funding opportunities available at the state and federal levels.

UAN Update

Presenters: Trina Martin & John Morgan, Ohio Auditor of State

Description: Basic information on changes to the UAN software with the 2023.1 release, 2023 tax table patch, and any upcoming changes to expect with the upcoming 2023.2 release. Then the presentation will focus on a variety of errors UAN clients made in 2022 and how to avoid these mistakes in 2023.

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.

Round Table for New Officers

Presenter: Dave Thompson & Cindy McCafferty, Ohio Auditor of State
 Description: Open forum where attendees can pose questions/topics to AOS Local Government Services (LGS) staff for discussion on accounting guidance and resources available.

**Wednesday, March 29
 1:00 PM – 2:15 PM**

Cyber Security Brief: The Dark Web and Ransomware

Presenter: Nicole McCombs, Ohio Homeland Security
 Description: Cyber Security Brief: “The Dark Web!” – what is it and how do malicious actors utilize it? What is Ransomware and methods used by cyber threat actors.

Ohio Budgetary Law – Part 1

Presenter: Anna Mary Thomas & 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.

Cost Principles: A Deeper Dive

Presenter: Teresa Hicks, Ohio Auditor of State
 Description: A detailed review of the cost principles under the Uniform Guidance.

OCBOA Statements & Chart of Accounts

Presenters: Dave Thompson, Ohio Auditor of State
 Description: A discussion of what Other Comprehensive Basis of Accounting (OCBOA) statements and chart of accounts include. Discuss the specifics to prepare financial statements using a system of accounting that differs from GAAP financial statements. The efficient creation of chart of accounts to assist in the ease of preparing the annual OCBOA statements.

**Wednesday, March 29
 2:30 PM – 3:30 PM**

Local Government Revenue Services & Permissive Taxes

Presenter: Larry Long, The Ohio Projects Group
 Description: This session will discuss major local government permissive taxes that may be enacted by townships, municipalities, counties, school districts and selected special purpose districts. Permissive taxes to be reviewed include permissive motor vehicle license taxes, sales and use taxes, real estate transfer taxes, lodging taxes, "sin" taxes, and admission taxes. The session will include a limited discussion of municipal and school district income taxes. There will also be limited discussion on other sources of local government revenue with an overview of the legal authority and procedures to adopt various local government permissive taxes. It will not discuss details related to the administration of these taxes. Time will be left for participants to discuss issues related to recent legislative changes in these taxes and to make suggestions for other changes in state law relating to these permissive taxes.

Ohio Budgetary Law – Part 2

Presenter: Anna Mary Thomas & 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.

ARPA: Federal Procurement Standards for Non-Entitlement Units of Local Government

Presenter: Greg Beck, Esq. & Tonya Rogers, Esq., Baker, Dublikar, Beck, Wiley & Mathews

Description: This session will provide an overview of the Federal Procurement Standards applicable to Non-Entitlement Units of Local Government ("NEU's") for ARPA expenditures.

How to Use a Performance Audit to Improve Your Operations

Presenter: Nicole Smith, Ohio Auditor of State

Description: Attendees can learn how they can use their own data and information to uncover or solve operational issues. Examples from former projects and their outcomes will be provided.