

**Auditor of State Dave Yost**  
**2015 Local Government Officials' Conference**  
**Course Descriptions**

Please note that the symbol: \* denotes that a session will cover the time of more than one session slot

**Tuesday, March 31, 2015**  
**3:00 pm to 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 1, 2015**  
**10:00 – 10:50 am**

**\* Fund Accounting, Chart of Accounts and Basic Accounting for Villages**

**Presenter(s):** Belinda Miller & Cynthia McCafferty, Auditor of State's Office

**Description:** The sessions will teach new fiscal officers the basics of governmental accounting for villages.

**Attendees will learn:**

- How to identify the establishment of and types and purposes of funds and how they work
- Will review the chart of accounts for villages and how to create revenue and expenditure accounts
- Will review the principles of basic accounting for villages such as budgetary requirements, recording receipts and disbursements, purchase orders, transfers, advances, interest allocation, and basic investment records

**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

**\* Fund Accounting, Chart of Accounts and Basic Accounting for Townships**

**Presenter(s):** Christopher McKee & Lisa Woodford, Auditor of State's Office

**Description:** The sessions will teach new fiscal officers the basics of governmental accounting for townships.

**Attendees will learn:**

- How to identify the establishment of and types and purposes of funds and how they work
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**Level:** Beginner

**Field of Study:** Accounting

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### **Asset Management and Insurance Valuation**

**Presenter(s):** Greg Sheahan & Marc Gau, HCA Management

**Description:** This presentation will discuss the importance of having up to date and current accounting of fixed assets for consistent reporting requirements and to ensure compliance as well as minimizing risk if a catastrophic event occurs (i.e. Fire Loss, Tornado, Hurricane, etc.)

**Attendees will learn:**

- Proper accounting of Fixed Assets for compliance with GASB 34 Fixed Asset Financial Reporting
- Compliance with OMB-87, A110 Cost Principles for State & Local Government
- Methodologies for Capital Asset Inventories & Real/Personal property valuation services

**Level:** Intermediate

**Field of Study:** Accounting

### **Small Government Investment Options**

**Presenter(s):** Richard J. Wayman, New Albany Capital Partners, LLC

**Description:** This session's goal is to provide a fundamental understanding of the rules, regulations, and several risks involved with managing a municipal portfolio.

**Attendees will learn:**

- How to develop and organize an investment policy statement
- How to evaluate several types of permitted investments under ORC 135
- Recent ORC 135 changes (Senate Bill 287)
- How to ask appropriate questions of vendors (either brokers or fiduciary managers) regarding transaction costs and "tricks of the trade"

**Level:** Intermediate

**Field of Study:** Accounting and Legal

### **How to Analyze Your Financial Reports**

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

**Description:** This session will provide a detailed look into what kind of information is disclosed in your cash basis annual report. Insight will be provided as how to determine current financial condition and what changes have occurred in the past year.

**Attendees will learn:**

- How to read and analyze an annual report including a clear indication as to the priority as to how tax dollars were spent
- The speaker will explain how to understand current financial condition and the major financial events that affect that condition
- There will be an explanation of where in the report local officials can explain reasons for financial changes to their external readers

**Level:** Beginner/Intermediate

**Field of Study:** Accounting

### **Psychology of Financial Scams**

**Presenter(s):** Joan Coughlin, Better Business Bureau

**Description:** This program utilizes compelling stories of victims and perpetrators and uncovers the persuasion tactics that con artist's use to defraud their victims and the basic tools investors can use to defend against fraud. Anyone can become a victim of consumer fraud. Fraudsters not only target older Americans who are nearing or already in retirement, but also have their sights on millions of Baby Boomers. You are never too young to become a smart investor.

**Attendees will learn:**

- They will learn about the science behind scams and scam artist's techniques
- 3 persuasion tactics scam artists use on their victims - how to spot a scam/scam artist
- They will come away with prevention tactics, tools and resources they can use and share with their friends and family

**Level:** N/A

**Field of Study:** N/A

**Zoning for Townships**

**Presenter(s):** Nicholas C. Cavalaris, Kegler Brown Hill & Ritter

**Description:** This basic session covers the nuts and bolts of the adoption and administration of zoning by municipalities. It also covers some of the common mistakes made in the zoning process and limitations on local and municipal zoning authority.

**Attendees will learn:**

- Understand the fundamentals of the adoption and administration of zoning
- Distinguish between administrative and legislative zoning functions
- Identify issues that may arise in zoning

**Level:** N/A

**Field of Study:** N/A

**Road Maintenance Agreement**

**Presenter(s):** Sonja Simpson, Ohio Department of Transportation

**Description:** This session includes a brief presentation and discussion on ODOT's role in maintenance and what ODOT can provide in assistance to local government agencies.

**Attendees will learn:**

- Who they can contact at ODOT if they need assistance
- ODOT's role and responsibilities
- How ODOT's programs can benefit locals

**Wednesday, April 1, 2015**

**11:00 – 11:50 am**

**\* Fund Accounting, Chart of Accounts and Basic Accounting for Villages**

**Presenter(s):** Belinda Miller & Cynthia McCafferty, Auditor of State's Office

**Description:** The sessions will teach new fiscal officers the basics of governmental accounting for villages.

**Attendees will learn:**

- How to identify the establishment of and types and purposes of funds and how they work
- Will review the chart of accounts for villages and how to create revenue and expenditure accounts
- Will review the principles of basic accounting for villages such as budgetary requirements, recording receipts and disbursements, purchase orders, transfers, advances, interest allocation, and basic investment records

**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

**\* Fund Accounting, Chart of Accounts and Basic Accounting for Townships**

**Presenter(s):** Christopher McKee & Lisa Woodford, Auditor of State's Office

**Description:** The sessions will teach new fiscal officers the basics of governmental accounting for townships.

**Attendees will learn:**

- How to identify the establishment of and types and purposes of funds and how they work

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**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

### **Municipal Income Tax Reform Update**

**Presenter(s):** Kent Scarrett, Ohio Municipal League

**Description:** A look at the new municipal income tax law (House Bill 5).

### **Working With Your County Auditor**

**Presenter(s):** Patrick Dropsey, Richland County Auditor

**Description:** This course will explain the various interactions throughout the calendar year that all fiscal officers within a county will be a part of with several aspects of the county auditor's office.

**Attendees will learn:**

- Due Dates
- The tax rates/tax budget and tax settlements
- The importance of appropriations/certified revenues and the effect on their entity
- How to deal with the monthly revenues sent to them from the auditor's office

**Level:** Beginner

**Field of Study:** Accounting

### **Legislative Update for Municipalities**

**Presenter(s):** Susan Cave, Ohio Municipal League

**Description:** No Description Available at this Time

**Attendees will learn:**

**Level:**

**Field of Study:**

### **Essential Components of a Successful Levy Effort**

**Presenter(s):** Don Polyak & Tom Speaks, The Impact Group

**Description:** Participants will learn how to create and manage the essential components of a successful levy effort.

**Attendees will learn:**

- About a community's reputation bank
- Levy messaging
- Levy timing
- Levy community engagement
- How to discuss the difficult

**Level:** N/A

**Field of Study:** N/A

### **Zoning for Villages**

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

**Description:** This basic session covers the nuts and bolts of the adoption and administration of zoning by municipalities. It also covers some of the common mistakes made in the zoning process and limitations on local and municipal zoning authority.

**Attendees will learn:**

- Understand the fundamentals of the adoption and administration of zoning
- Distinguish between administrative and legislative zoning functions
- Identify issues that may arise in zoning

**Level:** Beginner

**Field of Study:** Legal

### **Auditor of State's Annual Financial Data Reporting System (AFDRS)**

**Presenter(s):** Leanna Abele, Ohio Auditor of State's Office

**Description:** This session will provide a description of the Auditor of State's (AOS) new Annual Financial Data Reporting System (AFDRS). AFDRS is an internet based application that allows certain financial statement, debt and demographic data to be provided to the AOS to satisfy the annual filing requirements prescribed by the Ohio Revised Code 117.38. All entities required to file their financial statements with the AOS will be interested in learning the details of this new system.

**Attendees will learn:**

- What AFDRS is – its development and implementation and the intended uses for the information gathered
- How to report via AFDRS
- Answers to frequently asked questions (FAQs) and available resources for AFDRS

**Level:** Beginner

**Field of Study:** Accounting

**Wednesday, April 1, 2015**

**1:15 – 2:15 pm**

### **\* Fund Accounting, Chart of Accounts and Basic Accounting for Villages**

**Presenter(s):** Belinda Miller & Cynthia McCafferty, Auditor of State's Office

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**Level:** Beginner

**Field of Study:** Accounting

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### **\* Fund Accounting, Chart of Accounts and Basic Accounting for Townships**

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**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

### **BWC Updates and Prospective Billing**

**Presenter(s):** Brian Jackson, BWC

**Description:** As part of BWC's ongoing efforts to modernize our operations and provide better service to Ohio's employers, we will transition to a new prospective billing system beginning in January 2016 for Public Taxing Districts. Prospective billing is an insurance industry standard practice that will enable us to collect premiums before extending coverage. The presenter discusses the reasoning for the change, the changes in enrollment dates, transition credits and the new true-up process.

**Attendees will learn:**

- The importance of implementing a prospective billing system
- Identify the changes in program enrollment dates
- Define Transition Credit
- Describe the new true-up process

**Level:** Beginner/Intermediate

### **Drafting Resolution and Ordinance**

**Presenter(s):** Mark Finamore, Trumbull County Township Association

**Description:** No Description Available at this Time

**Attendees will learn:**

**Level:**

**Field of Study:**

### **Managing Your Public Perception**

**Presenter(s):** Don Polyak & Tom Speaks, The Impact Group

**Description:** It's not a matter of IF, it's a matter of WHEN...there will be a crisis communication issue for your community? In this world of lightning fast social media and gotcha journalism, are you prepared for a crisis communications situation? Your community's reputation and public image is your most valuable asset. Is it secure? Are you ready?

**Attendees will learn:**

- The critical components of a crisis communication plan.
- How to make deposits into your "reputation bank."
- How to prepare for a crisis communication event.
- How to repair a reputation following an event

**Level:** N/A

**Field of Study:** N/A

### **LEANOhio**

**Presenter(s):** Brandi Crowley, LEANOhio

**Description:** Simpler. Better. Faster. Less costly. These terms aren't often synonymous with government, but a team of staffers in Ohio Department of Administrative Services have been working since 2011 to apply them to the business of the Buckeye State. Translating lean methodology and concepts from the shop floor to government offices poised challenges. Learn how LeanOhio took these concepts, translated them to the processes that run governments with great success. They have created a network of lean experts through training ultimately creating leaner state and local government.

**Level:** N/A

**Field of Study:** N/A

### **\*Form 941 Depositing Rules and Form 1099 Requirements**

**Presenter(s):** Wendy Speelman, IRS

**Description:** This session will discuss when the employer is required to deposit for employment tax on Form 941 along with rules for when Form 1099 should be filed and use of Form W-9 to obtain information.

**Attendees will learn:**

- Whether or not they are currently depositing taxes for Form 941 timely

- That they should be using Form W-9 to obtain information for filing Form 1099. They will also learn the rules for filing Form 1099

**Level:** Intermediate

**Field of Study:** Accounting

\*This course is scheduled from 1:15 pm – 3:30 pm

### **Village/Township Funds and How They May be Expended**

**Presenter(s):** James Christopher McCoy, Auditor of State's Office

**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
- Learn the difference between transfers and advances among funds
- A brief overview of administrative and audit cost allocations using AOS Bulletins as a guide

**Level:** Beginner

**Field of Study:** Accounting

**Wednesday, April 1, 2015  
2:30 – 3:30 pm**

### **\* Fund Accounting, Chart of Accounts and Basic Accounting for Villages**

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**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

### **\* Fund Accounting, Chart of Accounts and Basic Accounting for Townships**

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**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

## **STAR Ohio/STAR Plus**

**Presenter(s):** Jason Click, Meeder Investment Management

**Description:** Participants in the session will be given an overview and current update on the STAR Ohio and STAR Plus programs. In addition, there will be commentary on the current market environment affecting Ohio public funds managers. This information will allow attendees to better familiarize themselves with the programs available to them and how to best utilize them in comparison to other options available and in conjunction with the current interest rate environment.

**Attendees will learn:**

- About STAR Ohio and STAR Plus, including similarities and differences
- Benefits gained by utilizing certain options in the current interest rate environment
- How to best evaluate options available for short term cash management

**Level:** Beginner

**Field of Study:** Accounting and Investments

## **Cemeteries**

**Presenter(s):** Mark Finamore, Trumbull County Township Association

**Description:** This session will be an overview of the establishment and maintenance of public cemeteries, adoption of Cemetery Rules, and frequently asked questions about the mandated, permissive and prohibited duties and actions of governmental entities in the operation of public cemeteries.

## **Records Retention**

**Presenter(s):** Pari Swift, Attorney General's Office

**Description:** No Description Available at this Time

**Attendees will learn:**

**Level:**

**Field of Study:**

## **\*Benefits of a Five Year Plan**

**Presenter(s):** Dave Thompson, Auditor of State's Office  
Jim Staschiak, City of Findlay

**Description:** We live in times when Local Government officials have to learn to do more with less. Long-term financial planning is essential to support current programs and the government's long-term needs. This session will provide an overview of long-term planning concepts along with how to practically implement them.

**Attendees will learn:**

- Why every local government, no matter how small, should implement some long term planning procedures
- They will be provided long term planning concepts that are used by other local government officials in Ohio
- They will have a city auditor explain how he implements some of these concepts

**Level:** Beginner/Intermediate

**Field of Study:** Accounting

\*This course is schedule from 2:30 pm – 5:00 pm

## **\*Form 941 Depositing Rules and Form 1099 Requirements**

**Presenter(s):** Wendy Speelman, IRS

**Description:** This session will discuss when the employer is required to deposit for employment tax on Form 941 along with rules for when Form 1099 should be filed and use of Form W-9 to obtain information.

**Attendees will learn:**

- Whether or not they are currently depositing taxes for Form 941 timely

- That they should be using Form W-9 to obtain information for filing Form 1099. They will also learn the rules for filing Form 1099

**Level:** Intermediate

**Field of Study:** Accounting

\*This course is scheduled from 1:15 pm – 3:30 pm

### **Share Ohio**

**Presenter(s):** Donovan O’Neil, Auditor of State’s Office

**Description:** ShareOhio.gov is a one-stop shop to help communities share resources, save taxpayer dollars and better utilize equipment. Since its rollout last year ShareOhio.gov has gained widespread interest by governments across Ohio and the country. Join us to discuss ways ShareOhio.gov can help your community reduce costs or recover costs on underutilized specialty resources.

**Attendees will learn:**

**Level:**

**Field of Study:**

**Wednesday, April 1, 2015**

**3:45 – 5:00 pm**

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**Level:** Beginner

**Field of Study:** Accounting

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### **\* Fund Accounting, Chart of Accounts and Basic Accounting for Townships**

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**Level:** Beginner

**Field of Study:** Accounting

\*This session is scheduled 10:00 am – 5:00 pm

### **Payroll 101**

**Presenter(s):** Bill Gilpin, Village of Bethel

**Description:** This session will be an overview of earnings, deductions and payroll reporting requirements.

**Attendees will learn:**

- Factors that affect payroll
- Mandatory and voluntary deductions
- Types and timelines for withholding payment reporting

**Level:** Beginner

**Field of Study:** Accounting

### **Protecting Your Entity While Conducting Business**

**Presenter(s):** Dusten Kohlhorst, Treasurer of State's Office  
Stacey Russell, Muskingum County Library

**Description:** It's hard to find a person who hasn't been the victim of identity theft and suffered a negative financial impact. Don't think that your public entity is immune, because it is not an individual. With the increase use of electronic banking and fiscal transactions, the risk of financial security breaches is great. This course will discuss the steps that a public entity should take if there is a security breach, as well as best practices to guard against fraud. It will also discuss other types of fraud that can occur from the inside that can result in the loss of public funds.

**Attendees will learn:**

- About an actual incident that happened to a local government, how they handled it and what they are doing differently now
- The basics of how to conduct business safely online
- Tips and tools to help protect their entity

**Level:** Beginner

**Field of Study:** Accounting

### **Reconciliations**

**Presenter(s):** Anna Thomas, Auditor of State's Office

**Description:** This course is aimed to go over the importance of reconciliations and to provide useful hints and tips for reconciling.

**Attendees will learn:**

- The timing importance of reconciliations and the potential effects it has on financial records
- Helpful hints to solve reconciliation issues or problems – including how investments affect the reconciliation
- Examples of past performance audits and how governments have used them
- How an organization could benefit from a performance audit

**Level:** Beginner

**Field of Study:** Accounting

### **UAN Budget**

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

**Description:** This session will review the UAN Budget Training Resources, preview the UAN Budget Module and discuss the Budgeting Process.

**Attendees will learn:**

- The budgeting process
- How to complete their budget in the UAN application

**Level:** Advanced

**Field of Study:** Accounting

### **Audit Update**

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

**Description:** This session is meant to help ensure Local Government Officials stay up to date with the latest AOS guidance to help ensure compliance with the latest OCS changes, AOS Bulletins, and accounting and auditing guidance.

**Attendees will learn:**

- Changes to the OCS that will impact their next audit
- More about recent AOS Bulletins
- More about the latest hot topics that could impact their financial statements and audit

**Level:** Beginner

**Field of Study:** Accounting

**\*Benefits of Long-Term Planning**

**Presenter(s):** Dave Thompson, Auditor of State's Office  
Jim Staschiak, City of Findlay

**Description:** We live in times when Local Government officials have to learn to do more with less. Long-term financial planning is essential to support current programs and the government's long-term needs. This session will provide an overview of long-term planning concepts along with how to practically implement them.

**Attendees will learn:**

- Why every local government, no matter how small, should implement some long term planning procedures
- They will be provided long term planning concepts that are used by other local government officials in Ohio
- They will have a city auditor explain how he implements some of these concepts

**Level:** Beginner/Intermediate

**Field of Study:** Accounting

\*This course is schedule from 2:30 pm – 5:00 pm

**Thursday, April 2, 2015**

**8:00 – 9:00 am**

**How to Record**

**Presenter(s):** Tisha Turner, Ohio Auditor of State's Office

**Description:** This session will provide overall guidance on how to record the infrequent transactions that a township or village may have.

**Attendees will learn:**

- How to record various debt issues (i.e. OWDA and OPWC monies)
- What to do with deficit funds, declining fund balances and audit adjustments
- Transfers and advances, what is the difference and how they are handled

**Level:** Beginner

**Field of Study:** Accounting

**How Rural Community Assistance Program (RCAP) Can Assist Your Community**

**Presenter(s):** Thomas Fishbaugh, Ohio RCAP

**Description:** This session will cover what Ohio RCAP is and how it can assist communities with administration and management of water and wastewater projects, financing, rate structure and analysis, energy and asset management, GIS, community and economic development, planning and professional selections.

**Attendees will learn:**

- Availability of service to assist attendees with the management of their utilities, funding, financing, community and economic development

**Level:** Beginner

**Field of Study:** Accounting

## **Infrastructure Financing Options Available through the Ohio Water Development Authority**

**Presenter(s):** Steve Grossman, OWDA  
Ken Heigel, P.E, OWDA

**Description:** This session will explore the history of the Ohio Water Development Authority, provide an overview of OWDA's programs to fund water and wastewater infrastructure and will present the goals of the Small Community Environmental Infrastructure Group.

**Attendees will learn:**

- Programs offered by OWDA
- OWDA's loan application and loan repayment process
- How SCEIG helps small communities meet their water and wastewater needs

**Level:** Beginner

**Field of Study:** Accounting

### **Annexations**

**Presenter(s):** Donald Brosius, Brosius, Johnson & Griggs LLC

**Description:** This session provides an overview of the annexation law which was enacted in 2001. I will discuss the 5 methods available under Ohio law to annex property and examine the impacts associated with each method. I will also discuss several court cases and Attorney General opinions which impact annexation proceedings.

**Attendees will learn:**

- Types of annexations
- Impacts unique to each type of annexation
- Unintended consequences of annexation laws

**Level:** Intermediate

**Field of Study:** Legal

### **Benefits of Performance Audits**

**Presenter(s):** Max Uhl, Auditor of State's Office

**Description:** Since 1995, performance audits have identified over \$1.2 billion in potential savings for government entities in Ohio. This session will provide attendees with the basic framework of performance audits and how they can serve as a valuable tool for local governments.

**Attendees will learn:**

- Timeframes, methodologies, potential scope, and analyses typically conducted
- Common findings and recommendations
- Examples of past performance audits and how governments have used them
- How an organization could benefit from a performance audit

**Level:** Beginner

**Field of Study:** Accounting

### **How to Deal with Difficult Employees**

**Presenter(s):** Andrew Esposito, Clemans Nelson & Associates, Inc.

**Description:** There is one particular idiom that comes to mind when thinking about challenges in the workplace- an ounce of prevention is worth a pound of cure. This saying is equally true in the employment field as the medical field. Reacting to problems in the workplace is not only more difficult, it is more costly. This program is going to take employers through some of the more common problems that employers face and discuss strategies for preventing problems before they start.

**Attendees will learn:**

- Strategies to limit liability from hiring to termination

- Controlling sick leave abuse
- How to use evaluations to improve performance
- Progressive discipline strategies

**Level:** Intermediate

**Field of Study:** General

### **Mobile Device Trends in Local Government**

**Presenter(s):** Raymond Bonini, Verizon Wireless

**Description:** This session will review wireless solutions and trends which will lower expenses, increase productivity, and improve safety in local government.

**Attendees will learn:**

- Machine to Machine Wireless Technology and how it will reduce expenses
- Wireless solutions that will increase productivity
- How to build an ROI (Return on Investment) for solutions
- How to find solutions that will meet the needs of Government today

**Level:** Intermediate

**Field of Study:** General

**Thursday, April 2, 2015**

**9:15 – 10:30 am**

### **Affordable Care Act**

**Presenter(s):** Aaron Marinelli, Chapman & Chapman

**Description:** Where have we been, where are we now, where are we going? This session will look at the Affordable Care Act and the changes and delays that have been implemented as well as what we expect to see in the future.

**Attendees will learn:** N/A

**Level:** N/A

**Field of Study:** N/A

### **Economic Impact of Oversized/Overweight Vehicles**

**Presenter(s):** Jeff Honefanger, Ohio Department of Transportation

**Description:** This course is designed to provide the participants with an overview of the effects an Oversize/Overweight vehicle or load operating on roadways under local government jurisdiction and how to be compensated.

**Attendees will learn:**

- Legal vehicle sizes and weights
- About Special Hauling Permits
- Compliance and enforcement

### **Duties of a Village Clerk**

**Presenter(s):** Bill Gilpin, Village of Bethel

**Description:** Complete overall presentation on the many facets 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

### **Utilizing the State's Cooperative Purchasing Option**

**Presenter(s):** Shavonna Neal & Trisha Stephens, Ohio Department of Administrative Services

**Description:** This presentation will provide an overview of the Ohio DAS Cooperative Purchasing program, the benefits of utilizing the state's cooperative contracts, website navigation and how to enroll in the program.

**Attendees will learn:**

- How to search for available contracts on the State's procurement website
- About the different contracts available to them through the program
- About the other State resources available

**Level:** Beginner

**Field of Study:** General

### **Duties of a Township Fiscal Officer**

**Presenter(s):** Patricia Echko, Lorain County Township Association

**Description:** Many duties of a Fiscal Officer are outlined by the Ohio Revised Code. However, there are many duties a Fiscal Officer must step up to the plate to accomplish so the Township if run in a smooth and professional manner.

**Attendees will learn:**

- ORC outlined duties and real life application of such duties
- How to tactfully handle Trustees and the ability to let them know their responsibilities
- Where does the buck stop?

**Level:** Beginner

**Field of Study:** Accounting

### **Legislative Update for Townships**

**Presenter(s):** Heidi M. Fought, Ohio Township Association

**Description:** In this presentation, Ohio Township Association staff will share the latest legislative news from the Statehouse, as well as a list of bills that are pending in the 131st General Assembly. Potential issues facing Ohio and townships specifically in the upcoming budget will also be discussed.

**Thursday, April 2, 2015**

**10:45 am – 12:00 pm**

### **OP & FP**

**Presenter(s):** John Davis, Ohio Police & Fire Pension

**Description:** Employer reporting to OP&FP can be complex and challenging. This session will update employers on changes in reporting and how to stay in compliance with regulations.

**Attendees will learn:**

- About legislative changes impacting employer reporting
- About procedural changes to online reporting
- Tips for achieving OP&FP compliance in reporting and payment requirements

**Level:** Intermediate

**Field of Study:** Public Safety Pension Plans

### **UAN Update**

**Presenter(s):** Timothy Moloney & Joe Mills, Auditor of State's Office

**Description:** UAN staff will provide an update on current issues impacting clients with regards to the functionality of the UAN application.

**Level:** Beginner

**Field of Study:** Accounting

### **Duties of a Village Clerk**

**Presenter(s):** Bill Gilpin, Village of Bethel

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

**Attendees will learn:**

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

**Level:** Intermediate

**Field of Study:** Accounting

### **Funding Opportunities for Transportation Infrastructure**

**Presenter(s):** Andrea Stevenson, Ohio Department of Transportation

**Description:** Session will cover programs and funding opportunities available to Ohio's locals through the Ohio Department of Transportation. With the ever increasing need for transportation improvements and lack of funding sources, locals will benefit from information provided in session when seeking funds.

**Attendees will learn:**

- More about ODOT funding sources

### **OPERS Update for New Fiscal Officers/Village Clerks**

**Presenter(s):** Laura Norman, OPERS

**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, and other compliance-related topics.

**Attendees will learn:**

- Reporting and payment due dates
- How to submit online contribution reports
- How to complete/submit non-contributing list
- Earnable salary
- How to respond to large earnings
- How to submit new employee forms
- How to certify final payroll for terminated or retiring employees
- How to schedule ACH payments.

**Level:** Beginner

**Field of Study:** General

### **Duties of a Township Fiscal Officer**

**Presenter(s):** Patricia Echko, Lorain County Township Association

**Description:** Many duties of a Fiscal Officer are outlined by the Ohio Revised Code. However, there are many duties a Fiscal Officer must step up to the plate to accomplish so the Township if run in a smooth and professional manner.

**Attendees will learn:**

- ORC outlined duties and real life application of such duties
- How to tactfully handle Trustees and the ability to let them know their responsibilities
- Where does the buck stop?

**Level:** Beginner

**Field of Study:** Accounting

## **Human Resource Management**

**Presenter(s):** Beth Phillips-Glacken, U.S. Department of Labor's Wage and Hour Division

**Description:** Overview of requirements of the Fair Labor Standards Act (FLSA) and the Family and Medical Leave Act (FMLA).

**Attendees will learn:**

- Better understanding of both laws

**Thursday, April 2, 2015**

**1:15 – 2:30 pm**

## **GASB 67 & 68**

**Presenter(s):** Jennifer Starr, OPERS

Eric Kline & Tracie McCreary, Auditor of State's Office

**Description:** In 2012, the Governmental Accounting Standards Board (GASB) issues two new standards (Statements No. 67 and No. 68), which will change the accounting and financial reporting requirements for the cost of pension benefits. The new pension standards impacting public employers must be implemented starting with fiscal years beginning after June 15, 2014. In May 2014, GASB also issued two Exposure Drafts similar to these pension standards, but applicable to other post-retirement benefits such as health care. This course is a high-level overview of the new GASB pension standards and health care exposure drafts (referred to as OPEB) and is intended for the audiences who are knowledgeable about the standards, but will not necessarily be in the details of producing the financial statements of their organization.

**Attendees will learn:**

- About the new GASB pension standards and OPEB exposure drafts
- GASB's intent
- An overview of the requirements
  - How proportionate share is calculated
  - Review of potential issues
  - What you can expect from OPERS

**Level:** Advanced

**Field of Study:** Accounting

## **How to Organize Your Files**

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

**Description:** This session discusses an established and proven method for organizing the files of your entity.

**Level:** Beginner

**Field of Study:** Accounting

## **Utilizing Social Media in Government**

**Presenter(s):** Jeanine Hummer, Upper Arlington

**Description:** This presentation pertains to social media usage in the public sector.

**Attendees will learn:**

- How to set up a policy
- The appropriate protections to be in place

**Level:** Intermediate

## **Grant Writing I: Finding Funding**

**Presenter(s):** Carolyn Watkins, Ohio EPA

**Description:** This presentation is a basic introduction to the grant writing process.

**Attendees will learn:**

- How to search efficiently online to identify local, regional and national grant makers supporting projects in Ohio
- The differences between foundation, corporate and government grants

**Level:** Beginner

**Field of Study:** General

### **Legal Update for Villages**

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

**Description:** Village attendees will be provided with recent information on legal-related issues on matters of recent Auditor of State Bulletins, Attorney General Opinions and recent cases and case law on matters related to audit issues.

**Attendees will learn:**

- To be mindful of recent changes and how the law affects the performance of their duties related to audit-related matters
- Provided reference materials to recent legal resources in performing their duties related to audit matters

**Level:** Intermediate

**Field of Study:** Legal

### **Legal Update for Townships**

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

**Description:** Township attendees will be provided with recent information on legal-related issues on matters of recent Auditor of State Bulletins, Attorney General Opinions and recent cases and case law on matters related to audit issues.

**Attendees will learn:**

- To be mindful of recent changes and how the law affects the performance of their duties related to audit-related matters
- Provided reference materials to recent legal resources in performing their duties related to audit matters

**Level:** Intermediate

**Field of Study:** Legal

### **\*Ohio Budgetary Law**

**Presenter(s):** Dave Thompson, 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

\*This session is scheduled for 1:15 pm – 3:45 pm

**Thursday, April 2, 2015**

**2:45 – 3:45 pm**

### **Robert's Rules of Order**

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

**Description:** This presentation is an introduction to the parliamentary and statutory procedures incident to conducting public meetings and the use of the Robert's Rule of Order in the process.

**Attendees will learn:**

- The requirements of Ohio statutory law applicable to parliamentary process
- How to organize, conduct and participate in a productive, well-ordered meeting
- Mechanisms to ensure fairness and efficiency in the public meeting process

**Level:** Intermediate

**Field of Study:** General

### **I'm a Trustee or Council Member: Which UAN Reports Should I Request?**

**Presenter(s):** Carlzo Cardwell, 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

### **Sunshine Law**

**Presenter(s):** Jeff Clark, Attorney General's Office

**Description:** This session will supply the public knowledge of government actions and plans that are necessary for an informed and participatory democracy and make sure those individual public offices are aware of their duties and options under current public records law.

**Attendees will learn:**

- Overview of Ohio Public Records Law
- Recent developments in public records statutes and case law

### **Grant Writing II: Writing Successful Proposals**

**Presenter(s):** Carolyn Watkins, Ohio EPA

**Description:** This presentation explains how to turn a good project idea into a persuasive funding request.

**Attendees will learn:**

- How to avoid common mistakes grant applicants make
- How to refine project objectives and activities
- How to prepare realistic budgets, timelines and evaluation plans
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**Level:** Beginner

**Field of Study:** General

### **Update on Oil and Gas Leases**

**Presenter(s):** Fred Bennett & Matt Coffland, Belmont County Commissioner

**Description:** This session is intended for landowners to gain knowledge on how to negotiate with the oil and gas companies on property leases; how to work with the oil and gas companies for RUMAS and how to help their county benefit from the oil and gas leases.

**What you will learn:**

- How to negotiate oil and gas leases in your county
- How to negotiate Road Use Maintenance Agreements (RUMA) with oil and gas companies
- How to help your county benefit from the oil and gas industry

**Level:** Advanced

**Field of Study:** Elected Official

**Basic Policies for Small Government**

**Presenter(s):** Dave Shoemaker, Auditor of State's Office

**Description:** The course is designed to be a high-level overview of various operating policies that may be applicable to various types of government, such as personnel, public records, budgetary, travel expenses and cash. Most policies can be adapted to any size government. Many governments have informal policies and we encourage them to formalize these.

**Attendees will learn:**

- Gain a better understanding about the need for formal policies for their governments
- Learn about real world examples of policy failure and the consequences

**Level:** Intermediate

**Field of Study:** Accounting

**\*Ohio Budgetary Law**

**Presenter(s):** Dave Thompson, 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.

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- The role of the county budget commission

**Level:** Beginner/Intermediate

**Field of Study:** Accounting

\*This session is scheduled for 1:15 pm – 3:45 pm