



E-NEWS UPDATE

Government Finance Officers Association

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June 2015

PRESIDENT'S MESSAGE



Harlita Robinson

Summer is just around the corner and golfing season is upon us. This is a wonderful time of the year. Budgeting or auditing, depending on your fiscal year, is in full swing and workloads are at their maximum. Besides budgeting and auditing, late spring is the time for GFOA's National Conference.



GFOA's National Conference was in Philadelphia, Pennsylvania this year. As usual, I learned new things and made new friends across the United States and Canada.

The Ohio Reception was at the Hard Rock Café and check out the great time we all had.



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MARK YOUR CALENDARS

[Fraud: Hot Topics and Risk Assessments Lunch and Learn](#)

July 17, 2015

Impact of State Budget on Local Governments Seminar



Over 70 Ohio delegates and their guests attended the reception and I enjoyed mixing and mingling with all of you. I was honored that the national president, Mr. Robert Eichek took time from his busy conference schedule to stop in and meet some of

his Ohio delegates.

I hope everyone has marked their calendars for our lunch and learn on "Fraud: Hot Topics and Risk Assessment" at the Covelli Center in Youngstown on July 17. And let's not forget our 21st Annual Golf Outing with a seminar on the "Impact of the State Budget on Local Governments" on July 27 at the Worthington Hills Country Club in Columbus followed by our Advanced GAAP Accounting Seminar on August 5 & 6 at the Niagara Event Center in Put-in-Bay, Ohio. Please consider attending one or all of our educational seminars and bring a friend with you. Our organization prides itself on these seminars and networking opportunities upholding our mission to share knowledge for effective government.

Finally, on September 23-25, please join me in Cincinnati at the Hilton Netherland Plaza in wonderful downtown Cincinnati, for our Annual Conference and Membership Meeting. Come ride the Ohio river with me on an evening dinner cruise at the Welcome Reception. See you all in Cincinnati.

NEW MEMBER RECOGNITIONS

July 27, 2015

[Annual Golf Outing](#)

July 27, 2015

[Advanced GAAP
Accounting Seminar](#)

August 5 & 6, 2015

[Water Finance
Conference](#)

September 1 & 2, 2015

28th Annual Conference
and Membership
Meeting

September 23-25, 2015

GFOA LINKS

[Certificate of
Conformance](#)

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OHIO GFOA AWARDS



[Nominate](#) someone for one of Ohio GFOA's 2015 Awards. Submission deadline is **July 24, 2015**.

OHIO GFOA
SCHOLARSHIPS



Ohio GFOA would like to welcome its new members. We are glad you chose to become a member and feel certain you will benefit from this affiliation.

For a complete listing of new members, click [here](#).

EMPOWERING TAXPAYERS TO HOLD POLITICIANS ACCOUNTABLE



By: Treasurer of State Josh Mandel

As Treasurer of Ohio, I believe taxpayers have a right to know how their tax dollars are spent. All too often, we the people aren't able to follow our money once we write a check to city hall, the state capital or Washington D.C.

The concept is simple. When government is big, the people are small. But when government is small, the people are big. As someone who sees his boss as the 11.5 million people of Ohio, I am all about power to the people.

[Read more...](#)

SPRING CLEANING TIME FOR YOUR UTILITY BILLS



By: Thomas Bellish, Buckeye Energy Brokers, Inc.

In order to clean up utility bills, it is important for communities to be aware of the different rate codes local utilities have in place. For example, a Dominion CHOICE rate code provides energy services at a low monthly cost of \$26 and a usage-based charge of approximately \$1.77 per Mcf, making a choice rate code attractive to customers with lower annual usage. Large volume consumers should steer towards a rate code with a higher monthly cost of \$102.95 and a lower usage-based charge of approximately \$1.36 and request a large volume rate code. A general transportation service rate code provides even lower unit charges at \$0.711 per Mcf at a monthly charge of about \$300, making it ideal for high-volume customers.

Brush up on other items like sales tax removal and streetlight generation supply options to make your budget. For these tasks and other way to polish your utility bills, feel free to contact us with any questions at bellish@buckeyeenergybrokers.com or (330) 730-4338.



[Apply today](#) for any one of Ohio GFOA's 2015 Scholarships. Submission deadline is **July 24, 2015**.

BECOME A SPONSOR



If your company's business serves the needs of the local government and assists governmental finance officers in fulfilling their responsibilities, pursue that goal by supporting the Ohio GFOA's [Corporate Sponsorship Program](#) today!

CONFERENCE EXHIBITOR



As an exhibitor you will be face to face with more than 400 public finance officers in Ohio

PUBLIC INTEGRITY ASSURANCE TEAM STREAMLINING THE FIGHT AGAINST FRAUD

By: Auditor of State Dave Yost



Almost all of Ohio's government entities play by the rules and do an excellent job of protecting the taxpayer dollars with which they are entrusted. But, that doesn't mean we should turn a blind eye to the reality that fraud does happen. When allegations arise, the Auditor of State's Public Integrity Assurance Team is equipped and ready to take a case from an initial complaint through conclusion.

[Read more...](#)

OHIO ATTORNEY GENERAL RELEASES 2015 YELLOW BOOK



The Ohio Attorney General released the 2015 Sunshine Laws Manual (the Yellow Book) recently. The Yellow Book serves as a guide for Ohio's public records and open meetings laws. Recent developments regarding the public records and open meetings laws included in the 2015 Yellow Book are:

- Ohio Appellate Court's holding that informal email discussions among school board members, involving an issue of public concern, are not subject to the Open Meetings Act when not prearranged. *White v. King*, 2014 Ohio 3896.
- Ohio Attorney General opinion finding that personal email addresses that do not document the organization, the functions, policies, decisions, procedures, operations or other activities of the office are non-records and are not required to be disclosed. 2014 Ohio Op. Att'y Gen. No. 029.
- Ohio Appellate Court's ruling that an officer's cruiser camera video of a stop and investigation, and impaired driver report, is exempt from public disclosure as law enforcement investigatory work product. *State ex. Rel. Miller v. Ohio State Hwy. Patrol*, 2014-Ohio-2244.
- The Ohio Supreme Court's ruling, in a case involving a newspaper company, that properly sealed records are exempt

including accountants, budget officers, elected officials, city managers, retirement system administrators, treasurers, and other public management personnel.
[Secure a booth today!](#)

from release as public records. State ex rel. Cincinnati Equirer v. Lyons, 140 Ohio St.3d 7, 2014-Ohio-2354.

The 2015 Yellow Book is a helpful resource for all political subdivisions in Ohio and is available for download on the Ohio Attorney General website.

If you would like more information about this resource or have any questions, please contact Thomas Siwo at 614.227.2389 or tsiwo@bricker.com. More information about Ohio's public records and open meetings laws is available on our Public Finance and Government Relations service pages.

Disclaimer: This information is not intended to constitute as and is not a substitute for legal or other advice.

POPULAR ANNUAL FINANCIAL REPORTING AWARD

Following are the Ohio winners of GFOA's Popular Annual Financial Reporting Program for fiscal years ended in 2013 (the most recent awards):

Athens County; Beachwood; Beachwood City School District; Brecksville; Butler County; Canton; Centerville; Clermont County; Columbus City School District; Cuyahoga Community College; Erie County; Euclid; Fairfield County; Franklin County; Geauga County; Hamilton; Hilliard City School District; Lakewood Local School District; Lancaster City School District; Lucas County; Mahoning County; Mansfield; Newark City School District; North Olmsted; Ohio Police and Fire Pension Fund; Ohio Public Employees Retirement System; Ohio School Employees Retirement System; Oxford; Pickerington; Portage County; Richland County; Springfield City School District; Stark County; Strongsville; Trumbull County Upper Arlington; Westlake; and Worthington City School District.



Thank you to the following Ohio GFOA members who reviewed reports for the Popular Annual Financial Reporting Award program for the year ended 2013:

Thomas J. Cusick, Worthington City School District
Virginia Price, City of Brecksville
James Pyers, State of Ohio - Performance Audit Division
John Wheeler, Akron

MEMBER RECOGNITIONS

Congratulations to **Mollie Gilbride**, Assistant Director of Finance, Tallmadge and **Brian Huff**, Controller, Kent, for their dedication and commitment in achieving GFOA's CPFO designation.

GFOA's [Certified Public Finance Officers Program](#) is a broad educational self-study program designed to verify knowledge in the disciplines of government finance. Attaining certification is the mark of excellence in government finance. To earn the CPFO designation, candidates must pass a series of five examinations covering the major disciplines of public finance.

"Shared Knowledge for Effective Government" is The Government Finance Officers Association's Mission Statement. By Promoting the Exchange of Information Among Finance Officers of all Local Governments, Ohio GFOA works to Meet the Challenges of the Ever-Evolving Profession of Government Finance and Fosters Increase Cooperation Among Governments and Private Financial Institutions.