



**37th Annual Conference & Membership Meeting  
September 25-27, 2024 – Cincinnati, OH**

**Tuesday, September 24, 2024**

5:00 PM - 12:00 AM

**Hospitality Suite Open**

6:00 - 7:00 PM

**Ohio GFOA Board Meeting**

8:00 - 10:00 PM

**Early Conference Registration/Conference Kick-off Reception**

*Pick up your registration packet early and enjoy our 'Sweet and Salty' themed reception! Treat yourself to a carefully curated selection of both sweet and savory delights.*

**Wednesday, September 25, 2024**

8:00 AM - 4:00 PM

**Registration Open**

8:00 - 9:30 AM

**Continental Breakfast**

8:30 - 8:45 AM

**Moderators Meeting**

9:00 - 10:00 AM

**General Session “Overcoming Life’s Goliaths and the Power of Vision”**

*We all have “Goliaths”— barriers, obstacles and challenges that, try to hold us down or keep us back from achieving our goals. Come hear one of our country's funniest and most sought after motivational speakers share the secrets of how we can overcome them! While everyone has heard the story of David & Goliath, very few realize the incredible, practical applications and life lessons it offers for dealing with challenges today! It's the secret that all great leaders have known and practiced...and you will never forget it!*

10:05 - 11:05 AM

**Session 1 “Financial Policies - How They Work Together”**

*Hear about the application of financial policies for budgeting, long term financial planning, and economic development. You will learn how to create a structurally balance budget by using financial polices recommended by the GFOA. Learn how fund balance policies create long term financial planning which helps to determine how and when to use available resources. You will also learn how external auditor's tie these policies to your financial audit.*

10:05 - 11:05 AM

**Session 2 “Ohio Compliance Supplement Update”**

*In this presentation, we will discuss recent changes in Ohio Legislation. Listeners will develop an understanding in how those changes may affect their financial statements, and/or how the audit procedures may change as a result.*

10:05 - 11:05 AM

**Session 3 “Bonds 101 - FUNdamentals of Debt”**

*This session will cover the basics of debt issuances from notes to bonds and various types of security from general obligation to revenue backed debt. It is applicable to all levels of experience and all types of issuers.*

10:05 - 11:05 AM

**Session 4 “Cybersecurity in the Public Sector - What Financial Professionals Should Know About Cybersecurity”**

*The cybersecurity landscape continues to evolve at a rapid pace, and while awareness has increased over time, it is important to stay up-to-date on cyber trends. Understanding current threats and how to manage cybersecurity risks are important components of promoting good cyber hygiene within your organization. During this presentation, we will explore the current state of cybersecurity, what financial professionals in the public sector should know about protecting financial data, and tools for managing cybersecurity risk within an organization. Finally, we will explore real case studies that demonstrate the importance of cybersecurity awareness. You should leave with a better understanding of how you can play a part in keeping your organization and its customers safe.*

11:10 AM - 12:10 PM

**Session 1 “Economic Development 1: Tools for Local Governments”**

*This session will educate the audience about the various economic development tools available at the local government level. Topics include: CRA, TIF, JEDD, NCA, Port Authority, and PACE.*

11:10 AM - 12:10 PM

**Session 2 “How to Modernize and Simplify Your Budget Process”**

*Why are thousands of local governments making the switch to a modernized budgeting process? Pretty simply, it makes everyone's life easier. From automation to streamlined requests and communication, cloud-based budgeting software is proven to give you time back in your day. During this session, you will learn how to streamline and modernize your budgeting approach for greater efficiency, eliminate spreadsheet errors and version control issues, increase collaboration between departments and internal stakeholders, and improve budget transparency and citizen engagement.*

11:10 AM - 12:10 PM

**Session 3 “Emerging Trends in Treasury Management and Electronic Payments”**

*Observations and a discussion from industry experts surrounding topics such as new payment technologies, embedded banking, AI, and fraud.*

11:10 AM - 12:10 PM

**Session 4 “The Critical Role of Finances and Budget, Economy, Demographics, and Comparisons in Negotiations of Union Contracts for Public Employers”**

*The collective bargaining law places employer finances as one of the crucial factors, factfinders must consider in hearings. Too many times the union "expert" inaccurately focuses on the "carryover" balance as monies available for wages. Employers much be ahead of the union's concepts. The economy appears to be headed in the direction of a slow down so short & long term planning by finance officers will be important. This session will present examples and explanations of how the budget/economic information can be presented.*

12:15 - 1:30 PM

**Lunch**

1:35 - 2:35 PM

**Session 1 “Economic Development 2: Creative Economic Development Solutions for The Entire Community”**

*How can these economic development projects and tools benefit all impacted government entities? This session will provide examples of economic development projects that have gone wrong, somewhat right and perfectly as planned! Will also provide creative solutions to economic development projects.*

1:35 - 2:35 PM

**Session 2 “GFOA Consulting Services”**

*GFOA’s Research and Consulting Center is widely acclaimed for its comprehensive advisory services catering to the financial, human resource, procurement, payroll, and operational management needs of state and local governments. Having assisted numerous cities, counties, public utilities, and government entities, GFOA expanded its consulting services approximately 20 years ago to include enterprise resource planning (ERP) system assessments, procurement, contract negotiation, and implementation advisory. With a focus on business process enhancement, effective governance, and organizational readiness, GFOA also offers support in Budget Process Improvement, Performance Management, and Organizational Assessment. In this session, learn more about this invaluable and cost-effective resource.*

1:35 - 2:35 PM

**Session 3 “Creating an Investment Plan and Portfolio Strategies”**

*Learn the importance of developing an investment plan from your entity's investment policy and identify what differentiates the two. Understand the investment plan framework used to evaluate the stewardship of investing public funds. Furthermore, we will discuss the common portfolio strategies for investing public funds and the differences in portfolio structures.*

1:35 - 2:35 PM

**Session 4 “Treasurer of State Programs and Services for Local Governments”**

*Updates on programs and services provided by the Treasurer's office to local governments, including: Ohio Pooled Collateral System, STAR Ohio, Ohio Market Access Program, and the State Infrastructure Bank.*

2:35 - 2:50 PM

**Break**

2:50 - 3:50 PM

**Session 1 “Economic Development 3: Monitoring, Filings and Compliance”**

*This session will discuss the requirements related to monitoring, reporting and compliance for various economic development agreements once they are implemented, including DTE filing (requirements & timing), Abatement notice of commencement, TIF and CRA reporting and tracking, Tax Incentive Review Council requirements, Revenue Sharing requirements and methods, etc.*

2:50 - 3:50 PM

**Session 2 “The Ohio Ethics Law: 50 Years of Safeguarding Government Ethics”**

*The Ohio Ethics Commission has interpreted and enforced the Ethics Law since 1974! This engaging and interactive discussion explores the ongoing values and protections of the Ohio Ethics Law and dissects restrictions and prohibitions under this criminal statute. This specialized session will assist those in public service who are subject to the law and those in the private sector who are regulated by or do business with governmental entities.*

2:50 - 3:50 PM

**Session 3 “The Top 10 Trends of a Well-Run Treasury Department”**

*The treasury functions of a public finance office play a crucial role in generating revenue, achieving savings, and safeguarding taxpayer funds. In this discussion, we will explore valuable lessons gleaned from top-performing public treasury offices nationwide.*

2:50 - 3:50 PM

**Session 4 “Empowering Autonomy: Tools for Building Self-Sufficient Departments”**

*There is so much technology out there that can help automate processes, streamline approval procedures, and simplify tasks. We will go through available technology that helps departments become more self-sufficient and sort through the many options available to develop ownership.*

3:55 - 4:55 PM

**Session 1 “Investing Wisely in Cybersecurity and Digital Transformation”**

*Technology is now more prevalent than ever in our communities and government operations bringing opportunity for efficiencies as well as risk. In this session, we will discuss the investments made by other municipalities to secure their digital environment while improving employee and citizen experience. Participants will walk away with a framework to discuss cyber security and technology strategies through the lens of the business office. Participants will be able to describe the cybersecurity and digital transformation journey and steps they can begin to implement.*

3:55 - 4:55 PM

**Session 2 “Cash Flow Forecasting”**

*Cash basis forecasting can play an important role in the budgetary process, along with more accurately assessing the future financial health of your entity. Forecasts can also be a resource when communicating with others, especially when seeking additional revenue streams or policy changes. Attendees will receive an overview of financial forecasts, their importance and best practices.*

3:55 - 4:55 PM

**Session 3 “Bonds 102: Advanced Bond Strategies”**

*The presentation outlines the IRS regulations regarding the expenditure and investment of governmental tax-exempt bond proceeds. It will cover the fundamental arbitrage rules, including spending and investment guidelines, yield restriction, exceptions, and IRS reporting requirements. This includes mandatory rebate and/or yield restriction payments if the investment yield on the bond proceeds significantly exceeds the bond yield. Additionally, the presentation will delve into State Law and IRS rules on the inclusion of capitalized interest in the Bond Project amount, the allowable inclusion period, and the use of original issue premium for capitalized interest. It will also discuss how the repayment source can influence the structure and timing of the borrowing. Lastly, we will address the common question: issue debt or pay cash? From an investment advisor’s viewpoint, we will critically assess the advantages and disadvantages of this decision, and explore strategies for investing debt proceeds in the current market, including arbitrage-sensitive approaches.*

3:55 - 4:55 PM

**Session 4 “Understanding Property Taxes in Ohio”**

*This session will review how property taxes are calculated. This will include the appraisal methodology, the types of levies and how they are impacted by valuation changes. We will look at the impact the most recent valuation increases have had on revenues for taxing authorities and its impact on taxpayers. We will also discuss some of the proposed solutions to the property tax problem.*

4:00 - 6:00 PM

**Early Exhibit Set-up**

6:00 - 9:00 PM

**Welcome Reception at Five Iron Golf**

*Join us at [Five Iron Golf](#), conveniently located across the street from the Hilton. This exciting ticketed event offers a fantastic array of entertainment and amenities. [King Trivia](#) will host engaging trivia sessions to add to the fun. Enjoy a delicious dinner along with two complimentary drink tickets.*

9:00 PM - 12:00 AM

**Hospitality Suite Open**

**Thursday, September 26, 2024**

7:30 AM - 4:00 PM

**Registration Open**

8:00 AM - 4:15 PM

**Exhibits Open**

8:00 - 8:50 AM

**Breakfast**

9:00 - 10:00 AM

**General Session “Economic Update”**

*Update on the economy and outlook going into the next year.*

10:05 - 11:05 AM

**Session 1 “Modernizing Disaster Recovery Plan”**

*You will learn how to identify the risks and impacts of different types of disasters, such as natural, technological, or human-induced. You will also learn how to design and implement strategies to protect the critical functions and assets of your government, such as data, infrastructure, and personnel. Furthermore, you will learn how to test and update the plan regularly to ensure its effectiveness and compliance with relevant standards and regulations.*

10:05 - 11:05 AM

**Session 2 “Budgetary Basics”**

*This session will explain the budgetary process to newer fiscal officers, finance directors, assistant finance directors, and others in budgetary positions. This will be a general overview for counties, municipalities, townships, villages, etc.*

10:05 - 11:05 AM

**Session 3 “Preparing for Your Rating Agency Meeting”**

*Attendees will learn about the bond rating process, when a rating is needed, what rating analyst look for, how to develop a rating strategy and prepare for a rating agency meeting. Session panelists will include a rating analyst, municipal advisor and local government issuer.*

10:05 - 11:05 AM

**Session 4 “Pooling for Savings on Your Medical Stop Loss Insurance”**

*Cooperatively pooling together with other governments to procure stop-loss insurance has many financial benefits. Learn how several school districts and counties are currently doing it.*

11:05 - 11:30 AM

**Break with Sponsors/Exhibitors**

11:30 AM - 12:30 PM

**Session 1 “Grant Coordination and Management Techniques”**

*Learn how to manage the grant cycle from decision to apply, how to apply, what to do once approved, how to monitor the grant program per agreement, and grant closeout. Also, discuss communication within the entity so that everyone is aware of the grant and participates, as needed to manage the grant.*

11:30 AM - 12:30 PM

**Session 2 “Basics of Preparing Financial Statements “**

*An overview of financial statement preparation including GAAP basis vs. OCBOA vs. Regulatory. Also will include a look at the Hinkle system for report filing and the Financial Health Indicators (FHI).*

11:30 AM - 12:30 PM

**Session 3 “Federal Reserve Update and Market Outlook”**

*This session will review recent Federal Reserve decisions and how they directly impact the Municipal Borrowing Market. The goal of this presentation will be to better understand what market conditions have changed in the past few years and why it matters for making borrowing decisions.*

11:30 AM - 12:30 PM

**Session 4 “Cyber Attack: Is Your Entity Prepared for its Worst Nightmare?”**

*A panel will discuss the ransomware cyber-attack that targeted the City of Huber Heights in November 2023. They will share event details and provide recommendations for enhancing disaster preparedness. The audience will gain insights from lessons learned and future planning strategies.*

12:30 - 1:40 PM

**Lunch**

1:40 - 2:40 PM

**Session 1 “Fiscal Office Protection Tools”**

*Check fraud, ACH fraud and other fraud threats are everywhere. What can you do to protect your organization? This session will discuss banking fraud mitigation services and also discuss best practices to keep your organization safe from fraud.*

1:40 - 2:40 PM

**Session 2 “Fraud Case Study”**

*During the session we will discuss what was uncovered in a criminal investigation conducted by the Ohio Auditor of State’s Special Investigation’s Unit. We will review internal controls and other steps that may have helped prevent the fraud had they been implemented.*

1:40 - 2:40 PM

**Session 3 “Primary and Secondary Disclosure - What To Know and How Well Do You Know It?”**

*An overview of the basics of primary and secondary disclosure for publicly offered bonds. This session will provide real word examples of disclosure issues/missteps and engage audience with real world and hypothetical trivia questions.*

1:40 - 2:40 PM

**Session 4 “The Lasso Way - Managing for Today”**

*The world of human resources is always changing and being an effective supervisor/manager is more important than ever. Supervisors and managers need to understand that leadership is a skill that has to be developed and evolved with time. Learn new ideas to effectively lead in today’s workforce.*

2:45 - 3:45 PM

**Session 1 “Records Retention to Help Your Office”**

*This session will focus on the benefits of storing records electronically for records retention and easy access. There will also be a focus on using electronic documents and workflows to add security and efficiency to daily processes. We will show how scanning paper documents will reduce the need for physical space and make remote access to records safe and easy.*

2:45 - 3:45 PM

**Session 2 “The ERP Struggle: Why Your Financial System Causes More Problems Than It Solves During Your Budget Process”**

*How much budget have we spent? Do we have any progress to share on our strategic initiatives? What happens if we cut sales tax by a quarter percent? Can we increase wages by 2%? If just thinking about how long it takes to answer these questions is making you sweat, you are not alone. Join this session to learn about what modern budgeting unlocks for you, your team, and your government including: Eliminating the mistakes of spreadsheet management with collaborative budget workflows; Stretching the value and impact of every dollar with dedicated Capital Planning, Personnel Budgeting, and Operating Scenarios processes; Reducing wasted clerical time with accessible and repeatable budget-vs-actuals reporting for departments and executives; and Increasing community buy-in and trust with integrated transparency, budget book publication, and feedback collection tools.*

2:45 - 3:45 PM

**Session 3 “Balance Sheet Management in Inflationary Times”**

*This session will provide a broad overview of the importance and interconnected nature of working with financial team members, bond and tax counsel, financial advisors and others to maximize capital funding opportunities. Particular focus will be given to federal funding opportunities that reduce the cost of funds including grants, loans and tax incentives available through recently passed legislation.*

2:45 - 3:45 PM

**Session 4 “The Lasso Way - Managing for Today” *continued***

3:45 - 4:15 PM

**Break with Sponsors/Exhibitors**

4:15 - 5:15 PM

**Session 1 “Purchase Order Compliance by Departments”**

*A panel discussion to talk about ways to encourage and empower your departments to comply with timely issuance of purchase orders to avoid budgetary non-compliance.*

4:15 - 5:15 PM

**Session 2 “The Invisible Security Guard: Safeguarding Your Assets with Strong Internal Controls”**

*Participants will gain an understanding of key internal controls for common transaction cycles and learn about the organizational benefits of strong internal controls, including how they can mitigate the risk of fraud and loss.*

4:15 - 5:15 PM

**Session 3 “Borrow Now or Wait?”**

*2023 was one of the most volatile years in bond markets, and public finance was no exception. We will discuss short term vs. long-term interest rates, which have applicability to possible borrowings and investments. We will also explore borrowing tools best suited for various types of financings common to Ohio public entities, including those suitable for supporting economic development projects.*



4:15 - 5:15 PM

**Session 4 “Leadership in Local Government: Expanding our Mindset and Minimizing Stress in the Workplace”**

*Whether it is living through a pandemic, political discontent, financial stress, or all of these things, it is no surprise that employees are feeling more stressed than ever. In addition, it is clear that employee stress directly affects employers. This presentation will offer evidence-based approaches for leaders to expand their mindset to minimize stress in the workplace, with the goal of increasing productivity and improving retention.*

7:30 - 10:30 PM

**Presidents Reception**

*This year, the Presidents Reception has undergone an exciting transformation. With a later start time, attendees are encouraged to explore local dining options or attend any off-site sponsored events before joining us for an unforgettable evening. At 7:30 p.m., the festivities begin with a special recognition of past presidents in attendance. Following that, get ready to groove to the energetic tunes of the band, [Naked Karate Girls](#). Renowned for their dynamic Las Vegas-style dance and rock performances, they promise to keep the party going all night long. Snacks and two complimentary drink tickets included.*

10:00 PM - 12:00 AM

**Hospitality Suite Open**

**Friday, September 27, 2024**

7:30 - 11:00 AM

**Registration Open**

8:00 - 9:00 AM

**Breakfast Buffet**

9:00 AM - 12:00 PM

**Session 1 “GASB Update”**

*GASB will provide an update of Statements currently being implemented (Statements 99 and 100), Statements recently issued (Statements 101, 102, and 103), and projects in the works.*

9:00 AM - 12:00 PM

**Session 2 “Heart of the Matter: Emotional Intelligence in Ethical Decision-Making”**

*Emotional intelligence (EI) profoundly influences ethical decision-making, extending well beyond traditional ethical frameworks. In this interactive session, we will engage with experiments and activities to actively delve into the science of how our emotional capacities influence our moral judgments. By exploring the intersection of emotions and ethics, we uncover the critical role that heightened emotional awareness plays in forming conscientious decisions. This program, enriched with pivotal research, offers a fascinating insight into the psychology behind EI, demonstrating its capability to enhance ethical perspectives and behaviors across personal and organizational settings. **This session qualifies for three (3) credit hours of Professional Standards and Responsibilities (PSR).***

9:00 - 10:00 AM

**Session 3 “Merchant Service RFP or Direct Award”**

*The decision to use an RFP procurement process or skip it rests on each companies' unique needs/requirements. We will walk through to better understand how each method works and why each has its own pros and cons.*

9:00 - 10:00 AM

**Session 4 “What is Lean Six Sigma?”**

*An introduction to Lean Six Sigma and its application in government settings will be provided for attendees. This interactive session will highlight practical tools to make work simpler for the staff and more effective for customers. Participants will leave with new techniques that can be applied in the workplace immediately to save time, effort, and cost.*

10:00 - 11:00 AM

**Session 3 “OPERS Update”**

*This session will address monthly and annual requirements for OPERS employers and OPERS updates.*

10:00 - 11:00 AM

**Session 4 “Time Management for the Office Using Lean Principles”**

*Five useful tools will be shared with attendees to help optimize the time spent on value-adding tasks in the workplace.*

11:00 AM - 12:00 PM

**Session 3 “How to Achieve Transparency with Data and AI”**

*This interactive session, featuring demos, explores how transparency in public sector financial management can be accomplished using data and artificial intelligence. Attendees will learn how to use data and AI technology to develop meaningful insights that help public sector organizations achieve their transparency goals while addressing ethical, privacy and regulatory challenges.*

11:00 AM - 12:00 PM

**Session 4 “Efficient Tax Collection and Reporting on Income Tax/Bed Tax”**

*Join a discussion of the core challenges impeding efficient tax collection and the resulting costs to jurisdictions, and learn how automation and new technologies can be used to assist staff, improve the taxpayer experience, boost compliance, and simplify reporting.*

12:00 PM

**Conference Ends**

**Accreditations**

Each session is worth 1.2 CPE credit hours with the Ohio Accountancy Board.

Approval pending with (CPIM) - Ohio Treasurer of State’s Center for Public Investment Management, (FIA) - AOS Fiscal Integrity Act, and the Supreme Court of Ohio Commission on Continuing Legal Education.