

**OHIO
GFOA** **E-NEWS UPDATE**

Government Finance Officers Association



President's Message

By: Lori Starcher, Chief Financial Officer, Regional Income Tax Agency



The crisis around the COVID-19 pandemic has left no one untouched. We appreciate your patience as the Education Committee works to finalize the plans for the 33rd Annual Conference and Membership Meeting. The dates are still set for September 16th and 17th but the conference has moved to a **virtual** format. Additional information, including registration will be forthcoming.

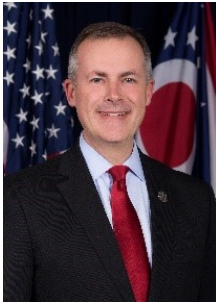
I hope you were able to take part in GFOA's 114th Annual Conference virtually. The sessions were engaging and provided opportunities to gain knowledge from peers around the nation.

My tenure serving as your president is quickly coming to a close. It was not exactly the year that I had hoped and planned for with cancelled, changed and uncertain events but I thank you for this opportunity. I encourage each of you to become involved with the leadership at the Ohio GFOA. Please consider serving on a committee or seeking a position on the Board of Trustees ([contact me](#) directly if you are interested).

Stay healthy, stay safe.

The Next Generation of the Ohio Checkbook

By: Robert Sprague, Ohio Treasurer of State



When government works together, it serves its people better. Last November, Lt. Governor Jon Husted and I announced a collaboration to create a better, more cost-effective resource for placing transparency at Ohioans' fingertips. And recently, we followed through with the launch of [OhioCheckbook.gov](https://ohiocheckbook.gov).

Launched in 2014, OhioCheckbook.com, housed in the Treasurer's office, was an innovative tool that gave taxpayers a window into state and local government spending. Likewise, Ohio's Interactive Budget, run by the Office of Budget and Management (OBM), provided real-time reporting of state financial information. Both sites offered valuable information, but why should we double our efforts to provide much of the same data?

The newly reimagined [OhioCheckbook.gov](https://ohiocheckbook.gov) is the streamlined site that brings together the best of the former websites and includes new features to bolster transparency and accountability. This next generation of the Ohio Checkbook includes all state revenues instead of just expenditures and provides Ohioans with a more complete fiscal picture of our state. In fact, the detailed revenues and expenditures featured on [OhioCheckbook.gov](https://ohiocheckbook.gov) are pulled directly from the state's data system and updated daily.

We're also continuing to provide spending information for participating local governments. And as always, there is no cost to local governments wishing to come on board and take advantage of this online platform.

Finding information on [OhioCheckbook.gov](https://ohiocheckbook.gov) is easy – visitors to the site can conduct Google-like searches of state and local spending while displaying interactive charts and graphs in a user-friendly format. Filtering and sorting features allow users to find specific information, such as keyword searches.

What's more, the collaboration amounts to real savings on our balance sheet. By leveraging the State of Ohio's data management system, we're sharing more information while delivering projected savings of approximately \$900,000 per year. As we work to seek out efficiencies and reduce spending, these savings could not have come at a better time.

It's as easy as ever before for local governments to join. If you're interested in learning more about [OhioCheckbook.gov](https://ohiocheckbook.gov), please don't hesitate to reach out to our regional liaison in your area. With this new and improved website, we're building on Ohio's innovative legacy and creating a more robust and efficient tool for Ohioans to get involved in the decisions impacting our communities and state.

Auditor of State COVID-19 Webpage

By: Keith Faber, Ohio Auditor of State



As the novel Coronavirus continues to impact our lives, our work, and the global economy, the Auditor of State's office is here to support our clients during this time of uncertainty. One area where we believe we can provide helpful guidance involves The Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The CARES Act is a wide-ranging statute enacted on March 27, 2020, to address the health, economic, and societal impacts of the COVID-19 pandemic.

At more than 300 pages, the Act – coupled with three other pieces of emergency legislation – provides trillions of dollars in economic relief to individual citizens, loans for businesses, support for hospitals and other medical providers, and economic relief for impacted businesses and industries. The Act also includes \$277 billion in relief to state, local and tribal governments.

In order to navigate this challenging environment, AOS has created a COVID-19 webpage that includes various resources for local governments to identify:

- Potential COVID-19 funding and flexibilities
- Financial reporting considerations and certain extensions
- Frequently asked COVID-19 questions
- COVID-19 audit implications
- Learning library of free local government training programs
- Uniform Accounting Network (UAN) “fee holiday” for UAN clients
- Additional assistance available from Local Government Services (LGS) for those governments encountering fiscal distress or issues with cash flow, cash reconciliations, or reconstruction of records.

In many cases, the federal COVID-19 funding is already flowing and certain compliance requirements are still unknown or evolving. For this reason, as part of its guidance on potential COVID-19 funding and flexibilities, AOS has created a COVID-19 CARES Act and Federal Assistance spreadsheet identifying COVID-19 funding opportunities and flexibilities available to state and local governments in more than 85 federal programs. This sheet, a tutorial on “How to Use the Spreadsheet”, and other resources for local governments navigating this crisis, are available at http://ohioauditor.gov/resources/COVID19_assistance.html.

We encourage local governments to monitor this webpage for evolving information. Clients are also welcome to reach out to our office by emailing FACCR@ohioauditor.gov with any CARES Act related questions.



Vote Today!

The deadline to cast your vote in this year’s Ohio GFOA Trustee election is **August 10, 2020**. Click [here](#) for voting details.

Legislative Update

By: Randy Bartels and Andrea Weaver, Ohio GFOA Legislative Committee Co-Chairs



[HB557](#) - Authorize public bodies to meet via teleconference and video conference during a public health state of emergency as declared by the Governor.

[HB570](#) - Allow a county to purchase public health related items and communication equipment without competitive bidding.

[HB575](#) - Allow counties to receive payments by a drop box instead of in-person for the duration of the Governor’s COVID-19 emergency declaration.

[HB591](#) - Suspend some employer municipal income tax withholding requirements during the COVID-19 state of emergency.

[HB606](#) - Grant immunity to essential workers who transmit COVID-19.

[HB608](#) - Make changes to the law regarding peace officer and firefighter certifications during the COVID-19 emergency.

[HB612](#) - Delay 5-year projection of school revenues and expenditures.

[SB297](#) - Prohibit foreclosures and evictions during COVID-19 emergency.

[HB 76](#) – Ballot Language Uniformity

Amendment to ORC 319.16 – Court Orders

Pending as a possible amendment to SB 10 (expand penalties for theft in office) in House Criminal Justice Committee. Language is intended to codify what some County Auditors are already doing when a payment is in dispute.

Top Three Things to Consider if You've Received COVID-19 Funding

By: Amanda Ward, Manju Patnaik and Shawana Jackson, Plante Moran



If your government agency received federal COVID-19 funding, address these three areas to make sure you're covered. Federal funding for COVID-19 is bringing welcome relief, but certain guidance from federal agencies is lacking. Here's how to address compliance requirements in the meantime.

Since mid-March, three acts have been passed into law that provided in excess of \$2 trillion in relief and support to address the COVID-19 pandemic. Now that organizations are starting to receive funding from federal agencies, recipients are working diligently to comply with terms and conditions that, in some cases, aren't well-known or, worse yet, haven't yet been established. While certain guidance from federal agencies is clearly lacking, history can serve as a great roadmap. Begin by assessing three things: (1) internal controls, (2) single audit triggers and considerations, and (3) compliance with best practices.

[Read more...](#)

GFOA News

By: Stacey Russell, Ohio GFOA State Representative



- GFOA is offering a new Learning Management System, to help meet the different needs and learning styles of individuals. Visit <https://www.gfoa.org/gfoas-new-learning-management-system> to view the expanded opportunities to help advance your professional development goals.
- GFOA has put together a Coronavirus Resource Center. The resource center lists many Federal response resources and links to federal websites. It can be accessed at this link: <https://www.gfoa.org/coronavirus>
- In this time of revenue shortfalls, GFOA is sharing Fiscal First Aid resources, including free podcasts and webinars and links to economic indicators dashboard that will help with revenue forecasting. Visit <https://www.gfoa.org/ffa>.
- GFOA has launched a completely redesigned website. The new site goes beyond links and texts to visually give visitors all of the important public finance information they've come to expect from GFOA and more. Visit <https://www.gfoa.org/>.
- GAAFR 2020 Edition Now Available. This new edition has been updated to incorporate all of the guidance of the GASB through GASB Statement No. 91, as well as GFOA's current best practices on accounting, auditing, and financial reporting.
- Help Test Out GFOA's First Plug-And-Play Risk Model. For the last number of years, GFOA has been creating probabilistic risk models for local governments. So far, these have required customized consulting projects to build. However, the goal

is to create “plug-and-play” models, where governments can use them without GFOA assistance. GFOA has developed their first “plug-and-play” risk model that addresses the amount of “padding” departments put in their budget to protect against the potential for unplanned, unavoidable expenditures during the year. Across all departments, this padding really adds up! Some governments have been able to save large amounts of money by pooling this risk across all departments. The new model, and an article that goes with it, helps you determine how much you could save by pooling this risk, the best size of the shared budget contingency, and how to put a shared budget contingency into place. GFOA is looking for volunteers to use the model and the paper to test out the recommended steps. For more information on how to get involved in the project, please contact [Shayne Kavanagh](#).

33rd Annual Conference and Membership Meeting - Now Virtual



When the World Health Organization declared COVID-19 a pandemic, we vowed that the Ohio GFOA 33rd Annual Conference and Membership Meeting would still go on — somehow, somehow. It is simply too important to cancel!

Originally, our plan was to host the conference as a hybrid live/virtual meeting, with speakers and breakout sessions available to all attendees, whether joining us in Cleveland or from their homes. However, due to recent spikes in COVID-19 cases and in the interest of attendee safety, Ohio GFOA made the necessary decision to change course: ***Ohio GFOA's 33rd Annual Conference and Membership Meeting will be 100 percent virtual.***

The meeting is scheduled for September 16 & 17, 2020. Further details and registration will become available this week.

If you already have a room reservation at the Hilton Cleveland, don't forget to make your cancellation.

These are trying times, but we will continue to get through them together.

Welcome New Members



We are glad you chose to become a member and feel certain you will benefit from this affiliation. For a complete list of new members, click [here](#).

2020 Corporate Sponsors

Year after year, Ohio GFOA successfully partners with leading companies and vendors to provide the benefits our members expect from us: high-quality educational training that is geared to the needs and interests of our members, and social events that give an opportunity to develop a large network of professional and personal contacts in the industry. [View the Ohio GFOA Corporate Sponsors](#)

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Mission Statement

"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.
